Republic of the Philippines
Supreme Court
Manila

EN BANC

PRESIDENT D. ELIPE and PRISTINE E. QUIZON, Petitioners,	**G.R. Nos. 242447-48**
	Present:
- versus -	GESMUNDO, *C.J.*, LEONEN, CAGUIOA, HERNANDO,* LAZARO-JAVIER, INTING,* ZALAMEDA, LOPEZ, M., GAERLAN,** ROSARIO,*** LOPEZ, J.,* DIMAAMPAO, MARQUEZ,*** KHO, JR., and SINGH,**** *JJ.*
PEOPLE OF THE PHILIPPINES, represented by the Office of the Special Prosecutor, Respondent.	
	Promulgated:
	May 20, 2025

x----------x

RESOLUTION

---

* On official business.
** On official leave but left a concurring vote.
*** On official leave.
**** On leave.

LOPEZ, M., *J.*:

Good faith is always presumed, and the burden to overcome such presumption by the appropriate quantum of evidence rests upon the party alleging otherwise.[1] This principle is especially relevant in cases where the crime charged requires proof of bad faith or wrongful intent to secure a conviction. The prosecution must establish beyond reasonable doubt the existence of factual circumstances that demonstrate fraudulent intent[2] as an essential element of the crime.

This resolves the Petition for Review on *Certiorari*[3] under Rule 45 of the Rules of Court (Rules) filed by petitioners President D. Elipe (Elipe) and Pristine E. Quizon (Quizon; collectively, petitioners), assailing the July 6, 2018 Decision[4] and the September 26, 2018 Resolution[5] of the Sandiganbayan in Criminal Case No. SB-16-CRM-0725 and Criminal Case No. SB-16-CRM-0726, convicting petitioners of violation of Section 3(e) of Republic Act No. 3019[6] and falsification of public documents under Article 171(4) of the Revised Penal Code (Revised Penal Code).

Antecedents

Elipe was a member of the Sangguniang Panlungsod (SP) of Cagayan de Oro City, while his sister and co-accused, Quizon, was his office secretary. In 2014, the Office of the City Administrator investigated reported dubious attendance records of city hall employees and found questionable entries in Quizon's daily time record (DTR). Specifically, Quizon logged that she reported for work on: (1) **October 25, 2013 (Friday)** from 8:00 a.m. to 12:00 noon and 1:00 p.m. to 5:00 p.m.; (2) **October 29, 2013 (Tuesday)** from 8:00 a.m. to 12:00 noon and 1:00 p.m. to 5:00 p.m.; and (3) **October 30, 2013 (Wednesday)** from 8:00 a.m. to 12:00 noon and 1:00 p.m. to 5:00 p.m., but per records obtained from the Bureau of Immigration, Quizon was out of the country on those dates. Elipe signed and approved Quizon's DTR. Consequently, Quizon was given the corresponding salary of PHP 1,894.08.[7] Based on these findings, both Elipe and Quizon were charged before the Sandiganbayan with violation of Section 3(e) of Republic Act No. 3019 and falsification of public documents under Article 171(4) of the Revised Penal Code as follows:

Criminal Case No. SB-16-CRM-0725

---

1 *See Collantes v. Marcelo*, 556 Phil. 794, 806 (2007) [Per J. Nachura, Third Division].
2 *See Suba v. Sandiganbayan (First Division)*, 897 Phil. 874 (2021) [Per C.J. Peralta, First Division].
3 *Rollo*, pp. 8–41.
4 *Id.* at 52–66. The Decision was penned by Associate Justice Reynaldo P. Cruz and concurred in by Associate Justices Alex L. Quiroz and Bayani H. Jacinto of the Fourth Division, Sandiganbayan, Quezon City.
5 *Id.* at 42–51. The Resolution was penned by Associate Justice Reynaldo P. Cruz and concurred in by Associate Justices Alex L. Quiroz and Bayani H. Jacinto of the Fourth Division, Sandiganbayan, Quezon City.
6 Titled Anti-Graft and Corrupt Practices Act.
7 *Id.* at 56–57.

That [o]n or about October 2013, or sometime prior or subsequent thereto, in the City of Cagayan de Oro, Philippines and within the jurisdiction of this Honorable Court, accused **PRESIDENT DAGONDON ELIPE**, a high[-]ranking public officer, being a member of the *Sangguniang Panlungsod* (SP) of Cagayan de Oro City, conspiring and confederating with his co-accused **PRISTINE ELIPE QUIZON**, a low[-] ranking public employee being his Secretary and committing the crime herein charged while in the performance of their official functions, taking advantage of their official positions and with evident bad faith, manifest partiality or gross inexcusable negligence, did then and there willfully, unlawfully and criminally allow his said co-accused PRISTINE ELIPE QUIZON to unduly receive her salary for 25 and 30 October 2013 in the amount of One Thousand Eight Hundred Ninety Four Pesos and Eight Centavos ([PHP] 1,894.08) by certifying to the truth and correctness of her Daily Time Record (DTR) for the payroll period of 16–31 October 2013, despite knowing it to be false, as accused QUIZON was out of the country at that time, thereby giving her unwarranted benefit, to the damage of the government in the aforesaid amount.

CONTRARY TO LAW.[8] (Emphasis in the original)

Criminal Case No. SB-16-CRM-0726

That [o]n or about October 2013, or sometime prior or subsequent thereto, in the City of [CDO], Philippines and within the jurisdiction of this Honorable Court, accused **PRESIDENT DAGONDON ELIPE**, a high[-] ranking public officer, being a member of the *Sangguniang Panlungsod* (SP) of Cagayan de Oro City, and as such, the person in charge of verifying the correctness of the entries indicated in the Daily Time Record (DTR) of his subordinates, conspiring and confederating with his co-accused **PRISTINE ELIPE QUIZON**, a low[-]ranking public employee assigned as his Secretary, while in the performance of their official functions, taking advantage of their official positions and committing the offense in relation to their office, did then and there willfully, unlawfully and feloniously falsify accused PRISTINE ELIPE QUIZON's Daily Time Record (DTR) for the payroll period 16–31 October 2013, by affixing his signature thereon indicating that he verified the truth and correctness of the entries made by accused PRISTINE ELIPE QUIZON, that she reported for work on the dates 25, 29[,] and 30 October 2013, which was known to him to be false, as accused was out of the country at that time, and that by reason of such false narration of facts, accused QUIZON was able to unduly collect the salary corresponding to such dates, to the damage and prejudice of the government and public interest.

CONTRARY TO LAW.[9] (Emphasis in the original)

Elipe and Quizon did not deny the acts imputed upon them—i.e., that Quizon accomplished her DTR, stating that she reported for work on October 25, 29, and 30, 2013 despite being abroad on those dates, and that Elipe signed and approved Quizon's DTR. However, they argued that their actions were justified under the city's "flexi-time" policy. Quizon has an approved flexi-time request, entitling her to offset her absences through the overtime work that she has rendered.

---

8 *Id.* at 52–53.

9 *Id.* at 53.

In its assailed Decision[10] dated July 6, 2018, the Sandiganbayan convicted Elipe and Quizon of both charges:

> **WHEREFORE**, premises considered, judgment is hereby rendered as follows:
>
> 1. In **Criminal Case No. SB-16-CRM-0725,** accused **President D. Elipe** and accused **Pristine E. Quizon** are found **GUILTY** beyond reasonable doubt of violation of Section 3 (e) of R.A. No. 3019 and, pursuant to Section 9 thereof, are hereby sentenced to suffer an indeterminate penalty of imprisonment of six (6) years and one (1) month as minimum, to ten (10) years as maximum, with perpetual disqualification from holding public office.
>
> 2. In **Criminal Case No. SB-16-CRM-0726,** accused **President D. Elipe** and accused **Pristine E. Quizon** are found **GUILTY** beyond reasonable doubt of the crime of Falsification of Public Document under paragraph 4 of Article 171 of the Revised Penal Code and are hereby sentenced to suffer an indeterminate penalty of imprisonment from six (6) years of *prision correccional* as minimum, to eight (8) years and one (1) day of *prision mayor* as maximum, with perpetual disqualification from holding any public office, and to pay a fine of Five Thousand Pesos ([PHP] 5,000.00) each.
>
> **SO ORDERED.**[11] (Emphasis in the original)

Subsequently, the Sandiganbayan partially granted petitioners' motion for reconsideration in its Resolution dated September 26, 2018—penalty was lowered in view of the mitigating circumstance of voluntary surrender as follows:

> **WHEREFORE**, premises considered, the Motion for Reconsideration dated 19 July 2018 of accused President D. Elipe and Pristine E. Quizon, is **PARTIALLY GRANTED.** Accordingly, the penalties imposed in the Decision dated 06 July 2018 are hereby **MODIFIED** as follows:
>
> 1. In **Criminal Case No. SB-16-CRM-0725,** accused **President D. Elipe** and accused **Pristine E. Quizon** are found **GUILTY** beyond reasonable doubt of violation of Section 3 (e) of R.A. No. 3019 and, pursuant to Section 9 thereof, are hereby sentenced to suffer an indeterminate penalty of imprisonment of **six (6) years and one (1) month as minimum, to nine (9) years as maximum**, with perpetual disqualification from holding public office.
>
> 2. In **Criminal Case No. SB-16-CRM-0726,** accused **President D. Elipe** and accused **Pristine E. Quizon** are found **GUILTY** beyond reasonable doubt of the crime of Falsification of Public

---

10 *Id.* at 52–66.
11 *Id.* at 65.

> Document under paragraph 4 of Article 171 of the Revised Penal Code and are hereby sentenced to suffer an indeterminate penalty of imprisonment from **four (4) years, two (2) months and one (1) day of *prision correccional* as minimum, to six (6) years and one (1) day of *prision mayor* as maximum**, with perpetual disqualification from holding any public office, and to pay a fine of Five Thousand Pesos ([PHP] 5,000.00) each.
>
> **SO ORDERED.**[12] (Emphasis in the original)

On November 26, 2018, Elipe and Quizon filed a Petition for Review on *Certiorari* under Rule 45 of the Rules before this Court to challenge the convictions. They insisted that their actions followed the existing policies and practices of the city regarding flexi-time privileges, emphasizing that Quizon requested to avail of the privileges, which the Office of the Vice Mayor approved. According to them, this negates bad faith or wrongful intent, manifest partiality, or gross inexcusable negligence on their part. Elipe and Quizon further faulted the Sandiganbayan for disregarding the work that Quizon had rendered on Saturdays, which could have been applied to compensate her absences, along with her overtime work on certain weekdays.[13]

The Court, however, denied the Petition outright in a Resolution[14] dated January 21, 2019 in this wise:

> Pursuant to Rule 45 and other related provisions of the 1997 Rules of Civil Procedure, as amended, governing appeals by [*certiorari*] to the Supreme Court, only petitions which are accompanied by or which strictly comply with the requirements specified therein shall be entertained. On the basis thereof, the Court further resolves to ***DENY*** the instant petition for review on *certiorari* of the Decision and Resolution dated July 6, 2018 and September 26, 2018, respectively, of the Sandiganbayan in SB-16-CRM-0725 and SB-16-CRM-0726, *for failure to state the material date when the notice of the assailed decision was received, in violation of Secs. 4(b) and 5, Rule 45 in relation to Sec. 5(d), Rule 56, 1997 Rules of Civil Procedure, as amended.*
>
> In any event, petitioners failed to sufficiently show that the Sandiganbayan committed any reversible error in the challenged decision and resolution as to warrant the exercise of this Court's discretionary appellate jurisdiction.[15] (Emphasis supplied)

Subsequently, the Court also denied Elipe and Quizon's Motion for Reconsideration[16] with finality in a Resolution[17] dated July 8, 2019, finding no "compelling reason [or] . . . substantial argument to warrant a modification

---

12 *Id.* at 50–51.
13 *Id.* at 33–38.
14 *Id.* at 103–104.
15 *Id.*
16 *Id.* at 105–167.
17 *Id.* at 169.

of the Court's resolution[.]" An Entry of Judgment[18] was issued on the same date.

Emphatic on their innocence, Elipe and Quizon filed the following: (1) Motion for Leave to File and Admit Incorporated Second Motion for Reconsideration and to Refer the Cases to the Honorable Court *En Banc*;[19] (2) Urgent Motion to Lift Warrant of Arrest and Defer Execution of Judgment in Light of the Motion for Leave to File and Admit Second Motion for Reconsideration and to Refer the Cases … to the Supreme Court *En Banc*;[20] and (3) Motion to Apply the 2018 Revised Internal Rules of the Sandiganbayan to the Present Appeal and Consider the Same as an Appeal by Notice of Appeal.[21] Petitioners also filed an Extremely Urgent Omnibus Motion (i) to refer these cases to the Honorable Court *En Banc* for reinstatement of the Petition; (ii) to supplement the motion to treat the petition as an ordinary appeal elevated by notice of appeal; (iii) to supplement the motion for leave to refer the cases to the Honorable Court *En Banc* and to admit the Second Motion for Reconsideration; and (iv) to direct the Honorable Sandiganbayan to recall its execution of judgment.[22]

On January 25, 2023, the Court issued a Resolution:[23]

The Court resolves to:

> *1. GRANT the motion of petitioners for leave to file and admit incorporated second motion for reconsideration and to refer the cases to the Honorable (Court) En Banc ... and REQUIRE respondent to file a COMMENT thereon, within twenty (20) days from notice;*
>
> ....
>
> 3. **NOTE** the copy furnished the [sic] Court with the urgent motion to lift warrant of arrest and defer execution of judgment in light of the motion for leave to file and admit second motion for reconsideration and to refer the cases … to the Supreme Court *En Banc* …;
>
> Acting on petitioners' (1) motion to apply the 2018 Revised internal Rules of the Sandiganbayan to the present appeal and consider the same as an appeal by notice of appeal …, praying, among others, for the retroactive application of Section 1, Rule XI of the 2018 Revised Rules of the Sandiganbayan in this case; and for [this] petition to be treated as an ordinary appeal by notice of appeal; and (2) extreme urgent omnibus motion …, requesting this Court to [a] refer these cases to the Court *En Banc* for reinstatement of the petition; [b] supplement the motion to treat the petition

---

18 *Id.* at 170.
19 *Id.* at 178–277.
20 *Id.* at 282–286.
21 *Id.* at 289–302.
22 *Id.* at 305–347.
23 *Id.* at 349–350.

> as an ordinary appeal elevated by notice of appeal; [c] supplement the motion for leave to refer the cases to the Court *En Banc* and to admit the second motion for reconsideration; and [d] direct the Sandiganbayan to recall its execution of judgment, the Court further resolves to **REQUIRE** respondent to file a **COMMENT** thereon within a **NON-EXTENDIBLE** period of twenty (20) days form notice.[24] (Emphasis supplied)

In compliance, the Office of the Special Prosecutor (OSP) filed a Comment[25] for the People, basically praying for the denial of all of Elipe and Quizon's Motions for lack of merit. Essentially, the OSP pounds on the doctrine of immutability of judgment, the prohibition on a second motion for reconsideration under the Court's internal rules, and the propriety of the convictions.[26]

Petitioners seek recourse before this Court on Second Motion for Reconsideration, arguing that the Sandiganbayan dispositions were "patently unjust and potentially capable of causing unwarranted and irreparable injury or damage to [them],"[27] and were "not based on the law as applied to the facts."[28] Specifically, petitioners aver that their inadvertent failure to state the date of receipt of the Sandiganbayan Decision should not prejudice their case since their Petition indicated the dates material in the determination of the timeliness of the Petition—the receipt date of the Sandiganbayan Resolution denying their Motion for Reconsideration, as well as the date when such Motion for Reconsideration was filed before the Sandiganbayan. Thus, they pray for their case to be spared from being disposed of based on a technicality.[29]

Substantively, petitioners maintain that the prosecution failed to establish fraudulent intent on their part as their acts were in accord with the flexi-time policy implemented by the city government. They particularly point out the number of hours that Quizon worked overtime to offset the questioned absences, which the Sandiganbayan erroneously disregarded because they were rendered during regular working hours.[30]

Ruling

Application of the 2018 Revised Internal Rules of the Sandiganbayan

Before the advent of A.M. No. 13-7-05-SB or the 2018 Revised Internal Rules of the Sandiganbayan, appeal from a judgment or final order of the

---

24 *Id.*
25 *Id.* at 359–381.
26 *Id.* at 364–378.
27 *Id.* at 186.
28 *Id.*
29 *Id.* at 210–219.
30 *Id.* at 219–241.

Sandiganbayan, imposing or affirming a penalty less than death, life imprisonment, or *reclusion perpetua*, was through a Rule 45 petition filed before the Supreme Court.[31] Whether the challenged Sandiganbayan ruling was rendered in its original or appellate jurisdiction, it shall be appealed to the Supreme Court under Rule 45.

On November 16, 2018, however, A.M. No. 13-7-05-SB became effective. Rule XI, Section 1 provides:

> Section 1. *Methods of Review.* —
>
> (a) *In General.* — The appeal to the Supreme Court in criminal cases decided by the Sandiganbayan *in the exercise of its original jurisdiction shall be by notice of appeal* filed with the Sandiganbayan and by serving a copy thereof upon the adverse party.
>
> The appeal to the Supreme Court in criminal cases decided by the Sandiganbayan in the exercise of its appellate jurisdiction, and in civil cases shall be by petition for review on *certiorari* under Rule 45 of the 1997 Rules of Procedure. (Emphasis supplied)

This procedural shift from appeal on *certiorari* to ordinary appeal in cases decided by the Sandiganbayan in the exercise of its original jurisdiction aligns with the developments in criminal procedure that generally lean towards a more comprehensive appellate review in criminal cases, especially those involving public officials, where the stakes are particularly high. Our ruling in *Villarosa v. People*[32] is enlightening. In *Villarosa*, the Court reinstated the petition upon the petitioner's second motion for reconsideration, despite the denial of the first motion for reconsideration with finality. We explained:

> Petitioner filed a second motion for reconsideration.
>
> On July 17, 2018, this Court issued a Resolution which reinstated the instant petition. In the said Resolution, this Court noted that if an accused in a case decided by the [Sandiganbayan], which completely disposes of the case, whether in the exercise of its original or appellate jurisdiction, chooses to question such decision of the [Sandiganbayan], the legal recourse he/she has is to file a petition for review on *certiorari* with this Court under Rule 45 of the Rules of Court. *However, this Court has observed that, in a number of cases, petitions for review of decisions of the [Sandiganbayan] were adjudicated via minute resolutions. While the disposition of cases through minute resolutions is an exercise of judicial discretion and constitutes sound and valid judicial practice under the Constitution, settled jurisprudence and the prevailing rules, this Court found it a better policy to limit the issuance of minute resolutions denying due course to a Rule 45 petition, which assails a decision of the*

---

31 Revised Internal Rules of the Sandiganbayan (October 1, 2002), Rule X, Section 1. *Method of Review.* — (a) In General.–A party may appeal from a judgment or final order of the Sandiganbayan imposing or affirming a penalty less than death, life imprisonment or *reclusion perpetua* in criminal cases, and, in civil cases, by filing with the Supreme Court a petition for review on *certiorari* in accordance with Rule 45 of the 1997 Rules of Civil Procedure.

32 875 Phil. 270 (2020) [Per C.J. Peralta, *En Banc*].

> *[Sandiganbayan], to cases decided by the said court in the exercise of its appellate jurisdiction. Thus, with respect to cases resolved by the [Sandiganbayan] in the exercise of its original jurisdiction, the mode of deciding the case is either through a decision or unsigned resolution. The reason behind this policy is because this Court is the first and last court which has the chance to review the factual findings and legal conclusions of the [Sandiganbayan]. Thus, by disposing of the case through a decision or unsigned resolution, this Court is required to take a "more than casual consideration" of the arguments raised by the appellant to support his cause as well as every circumstance which might prove his innocence. Moreover, by virtue of the unique nature of an appeal in a criminal case, such appeal throws the whole case open for review in all its aspects. An examination of the entire records of the case may be made for the purpose of arriving at a correct conclusion.* In doing so, the Court is always mindful of the precept that the evidence for the prosecution must stand or fall on its own weight and cannot be allowed to draw strength from the weakness of the defense.[33] (Emphasis supplied)

Similar to *Villarosa*, the challenged Decision *and* Resolution in this case were rendered in the exercise of Sandiganbayan's original jurisdiction. This case was initially resolved under Rule 45 of the Rules,[34] which limits the jurisdiction of the Court to the review of errors of law.[35] In a Resolution, the Petition was denied for failure to state the date of receipt of the assailed decision and for failure "to sufficiently show that the Sandiganbayan committed any reversible error in the challenged decision and resolution as to warrant the exercise of this Court's discretionary appellate jurisdiction."[36] In another Resolution,[37] petitioners' first Motion for Reconsideration was denied with finality on the ground that "there is neither compelling reason nor is there any substantial argument to warrant a modification of this Court's resolution."[38] This is precisely what the policy in *Villarosa* aims to preclude—a cursory resolution of criminal cases, of which the Court is the first and last reviewing authority.

Indeed, the outright denial of the Petition on the ground that petitioners failed to indicate the date when they received the Sandiganbayan Decision was not in accord with the intent of the Rules. Rule 45, Section 4 of the Rules requires the indication of material dates in the petition for the Court to determine the timeliness of the filing. Here, while the date of the receipt of the Sandiganbayan Decision was not indicated, the Petition specified the date when petitioners received the Sandiganbayan Resolution,[39] which is the

---

33 *Id.* at 298–300.

34 Petitioners filed a Motion for Extension of Time to File Petition for Review on *Certiorari* on October 26, 2018—before the effectivity of A.M. No. 13-7-05-SB or the 2018 Revised Internal Rules of the Sandiganbayan on November 16, 2018. Hence, the petition was filed under Rule 45 of the Rules.

35 RULES OF COURT, Rule 45, Section 1. *Filing of petition with Supreme Court.* — A party desiring to appeal by *certiorari* from a judgment or final order or resolution of the Court of Appeals, the Sandiganbayan, the Court of Tax Appeals, the Regional Trial Court or other courts ,whenever authorized by law, may file with the Supreme Court a verified petition for review on *certiorari. The petition . . . shall raise only questions of law which must be distinctly set forth.* (Emphasis supplied)

36 *Rollo*, p. 103.

37 *Id.* at 169.

38 *Id.*

39 *Id.* at 9.

reckoning point in determining the timeliness of the Petition. Hence, the timeliness of the filing can be ascertained.

Substantively, subsequent discussions will reveal that there are factual and legal bases to recall the outright denial of petitioners' appeal and overturn their convictions, which were not delved into in the Court's Resolutions. We emphasize that this case involves the imposition of imprisonment of around four to six years for each case and perpetual disqualification to hold public office only because of the question on the attendance for three days and the receipt of the corresponding salary, amounting to PHP 1,894.08. These circumstances certainly call for a "more than casual consideration"[40] of the case as held in *Villarosa*.

Notably, not only was A.M. No. 13-7-05-SB already in effect when the Petition in this case was filed, *Villarosa* was also already promulgated when the Second Motion for Reconsideration and the Motion to Apply A.M. No. 13-7-05-SB were submitted.[41]

We stress that the Court has now adopted the policy of reviewing questions of fact in appeals from judgments of conviction by the Sandiganbayan in the exercise of its original jurisdiction. In line with this policy, we shall treat this case as an ordinary appeal under Rule XI, Section 1 of A.M. No. 13-7-05-SB.[42] To be sure, this ruling also aligns with the doctrine that procedural law is subservient to substantive law because its function is precisely to facilitate justice and serve its ends. This is why the Court has the power and prerogative to relax the application of procedural rules to serve the demands of substantial justice by considering: (a) matters of life, liberty, honor, or property; (b) the existence of special or compelling circumstances; (c) the merits of the case; (d) a cause not entirely attributable to the fault or negligence of the party favored by the suspension of the rules; (e) the lack of any showing that the review sought is merely frivolous and dilatory; and (f) that the other party will not be unjustly prejudiced thereby.[43] Too, when the assailed decision and/or resolution is based on a misapprehension of facts, justice demands the imperative review of the factual matters.[44] Since the life, liberty, and honor of two individuals stand in grave jeopardy, and their Petition demonstrates substantive merit under judicious examination, all measures must be taken to ensure the protection of their fundamental rights.[45]

---

40 *Villarosa v. People*, 875 Phil. 270, 299 (2020) [Per C.J. Peralta, *En Banc*].

41 *Rollo*, pp. 3–6. Petitioner filed a Motion for Extension of Time to File a Petition for Review on *Certiorari* before this Court on October 26, 2018. The Petition for Review on *Certiorari* was then filed on November 26, 2018; *id.* at 8–41. The Motion for Leave to File and Admit Incorporated Second Motion for Reconsideration and to Refer the Cases to the Honorable Court *En Banc* was filed on October 18, 2019; *id.* at 178. The Motion to Apply the 2018 Revised Internal Rules of the Sandiganbayan to the Present Appeal and Consider the Same as an Appeal by Notice of Appeal was filed on January 23, 2020; *id.* at 289.

42 *Cabarios v. People*, 911 Phil. 415, 439 (2021) [Per J. Lazaro-Javier, First Division].

43 *Uy v. Del Castillo*, 814 Phil. 61, 75 (2017) [Per J. Perlas-Bernabe, First Division].

44 *See Feliciano v. People*, 899 Phil. 138, 147 (2021) [Per J. Gaerlan, First Division].

45 *Suba v. Sandiganbayan (First Division)*, 897 Phil. 874, 884 (2021) [Per C.J. Peralta, First Division].

Petitioners did not violate Section 3(e) of Republic Act No. 3019

Section 3(e) of Republic Act No. 3019 reads:

> Section 3. *Corrupt practices of public officers.* — In addition to acts or omissions of public officers already penalized by existing law, the following shall constitute corrupt practices of any public officer and are hereby declared to be unlawful:
>
> ....
>
> (e) Causing any undue injury to any party, including the Government, or giving any private party any unwarranted benefits, advantage or preference in the discharge of his official, administrative or judicial functions through manifest partiality, evident bad faith or gross inexcusable negligence. This provision shall apply to officers and employees of offices or government corporations charged with the grant of licenses or permits or other concessions.

To sustain a conviction under this provision, the prosecution must establish beyond reasonable doubt that: (1) the accused is a public officer discharging administrative, judicial, or official functions; (2) the accused acted with manifest partiality, evident bad faith, or gross inexcusable negligence; and (3) the act caused injury to any party, including the government, or gave any private party any unwarranted benefits, advantage or preference in the discharge of the functions of the accused.[46]

We focus on the second and third elements.

There was no proof of manifest partiality, evident bad faith, or gross inexcusable negligence as contemplated under the Anti-Graft and Corrupt Practices Act

Jurisprudence holds that there is manifest partiality under Republic Act No. 3019 when there is "a clear, notorious or plain inclination or predilection to favor one side rather than another."[47] Evident bad faith, on the other hand, requires "a malicious motive or intent or ill will."[48] It is not enough that a provision of law is violated or that the provision of law violated is clear, unmistakable, or elementary.[49] For bad faith to be appreciated, there must be proof of palpably fraudulent intent and dishonest purpose to do some moral obliquity or a conscious wrongdoing for some perverse motive.[50] Finally,

---

46 *People v. Villasin*, G.R. No. 255567, January 29, 2024 [Per J. Caguioa, Third Division] at 8–9. This pinpoint citation refers to the copy of the Decision uploaded to the Supreme Court website.

47 *Id.* at 9. *See also Feliciano v. People*, 899 Phil. 138, 149 (2021) [Per J. Gaerlan, First Division].

48 *People v. Villasin, id. See also Suba v. Sandiganbayan (First Division)*, 897 Phil. 874, 883 (2021) [Per C.J. Peralta, First Division]

49 *People v. Villasin, id.*

50 *Id.*; *Suba v. Sandiganbayan (First Division)*, 897 Phil. 874, 883 (2021) [Per C.J. Peralta, First Division].

gross inexcusable negligence is "characterized by want of even the slightest care, acting or omitting to act in a situation where there is a duty to act, not inadvertently but willfully and intentionally, with conscious indifference to consequences insofar as other persons may be affected."[51]

Petitioners' conviction in Criminal Case No. SB-16-CRM-0725 was based on Quizon's DTR of October 25 and 30, 2013[52] and the receipt of the corresponding salary in the amount of PHP 1,894.08[53] despite the absence of Quizon from the country during those dates. Although these facts were stipulated upon, the prosecution was unable to prove that petitioners' acts were performed with manifest partiality, evident bad faith, or gross inexcusable negligence.

In finding manifest partiality or bias and evident bad faith on the part of petitioners, the Sandiganbayan ruled in this wise:

> *In this case, accused Elipe's partiality or bias is manifested when he approved accused Quizon's request for flexi-time, notwithstanding her non-compliance with the guidelines for the availment thereof.* As certified by City Secretary Arturo de San Miguel..., flexi-time privileges represent actual overtime work rendered by an employee. ... *Thus, accused Quizon's right to input a "time-in" and "time-out" entry in her DTR is premised on the fact that she had actually rendered overtime work for the day where she requested to take a day off. Here, the records show that accused Quizon did not render enough overtime work to cover the period she requested.* But instead of disapproving her request, accused Elipe approved the same, and later, certified the truthfulness and correctness of the entries accused Quizon made in her DTR for the period of 16–30 October 2013. *Concomitantly, the act of accused Elipe in certifying the entries in accused Quizon's DTR likewise demonstrates evident bad faith.* As accused Quizon's superior officer and the one in charge, accused Elipe failed to perform his duty to verify such entries before he signed the said DTR. *Essentially, the entries made by accused Quizon in her DTR, indicating that she was at work on 25, 29, and 30 October 2013, are unauthorized because she did not have enough overtime hours to entitle her to the days off she requested.*[54] (Emphasis supplied)

The Sandiganbayan was mistaken. Records show that Quizon requested for flexi-time for the following dates:[55]

DATE/DAYS	NUMBER OF DAYS/HOURS
October 24, 2013/Thursday	1 day/8 hours
October 25, 2013/Friday	1 day/8 hours
October 29, 2013/Tuesday	1 day/8 hours
October 30, 2013/Wednesday	1 day/8 hours
	TOTAL: 4 days/32 hours

---

51 *People v. Villasin, id.*
52 *Rollo*, p. 60–61.
53 *Id.* at 62.
54 *Id.* at 61–62.
55 *Id.* at 99.

As approved in her request, the foregoing days were to be offset by the following additional service hours that she rendered:[56]

DATE/DAYS	NUMBER OF HOURS	SERVICE RENDERED
September 7, 2013/Saturday	1:00 p.m. to 5:00 p.m. — 4 hours	Assisted in the caucus of Councilors
September 28, 2013/Saturday	1:00 p.m. to 5:00 p.m. — 4 hours	Ran errand for Councilor Elipe (research) in the matters concerning budget appropriation
October 5, 2013/Saturday	10:00 a.m. to 4:00 p.m. — 6 hours	Attended/Assisted in the caucus of Councilors
October 12, 2013/Saturday	6:00 p.m. to 10:00 p.m. — 4 hours	Attended/Accompanied Councilor Elipe in the briefing/meeting with business regarding revenue code amendments
October 14, 2013/Monday	5:00 p.m. to 8:00 p.m. — 3 hours	Assisted in the preparation of materials for meeting of Committee on Appropriations
October 19, 2013/Saturday	10:00 a.m. to 3:00 p.m. — 5 hours	Accompanied Councilor Elipe in the meeting with barangay officials regarding the revenue code amendments
October 19, 2013/Saturday	6:00 p.m. to 10:00 p.m. — 4 hours	Attended/Assisted in the caucus of Councilors
October 21, 2013/Monday	5:00 p.m. to 8:00 p.m. — 3 hours	Assisted in the preparation of materials for the meeting of the Committee on Appropriations
	TOTAL: 33 hours	

Clearly, Quizon rendered additional work (33 hours) to cover her approved days off (32 hours). However, the Sandiganbayan erred in its determination that the services rendered by Quizon on September 7, 2013 (1:00 p.m. to 5:00 p.m.), September 20, 2013 (1:00 p.m. to 5:00 p.m.), October 5, 2013 (10:00 a.m. to 4:00 p.m.); and October 19, 2013 (10:00 a.m. to 3:00 p.m.) or a total of 19 hours, constituted regular work hours because the time indicated were regular work hours *during weekdays*. The Sandiganbayan failed to consider that September 7, October 5, and October 19, 2013 *fell on Saturdays*, which can be used to compensate Quizon's authorized days off under the flexi-time privilege. On the other hand, September 20, 2013—a Friday—was erroneously included in the Sandiganbayan Decision.[57] The certified true copy of the approved Request for Flexi-Time readily shows that the date referred to was *September 28, 2013*, which was likewise a Saturday.[58]

Petitioners pointed out in their motion for reconsideration the reversible error of the Sandiganbayan, but the latter simply brushed it aside. Instead of

---

56 *Id.*
57 *Id.* at 59.
58 *Id.* at 99.

rectifying its apparent error, the Sandiganbayan even chided petitioners for supposedly misleading the court:

> At the outset, *the Court frowns upon the lack of candor on the part of the accused making it appear that the Saturday duties rendered by accused Quizon were covered by CSC-DBM Joint Circular No. 2, series of 2004*... Such attempt to mislead the Court gives it more reason to scrutinize accused's compliance with the guidelines provided for the availment of the said flexi-time privileges. The accused's own evidence affirm that the City Government of Cagayan de Oro enforces and implements the following guidelines for the availment of flexi-time privileges:
>
> 1. There must be a written request to render extra services stating therein the reasons for such services, duly signed by the Department Head/Chief of Office concerned;
>
> 2. The request must be duly approved by the City Administrator or the City Mayor;
>
> 3. A written request to avail flexi-time privileges as compensation for extra services actually rendered must be submitted to the Office of the City Administrator for approval, with the following attachments:
>
>   a. Approved request to render extra services (item No. 2); and
>
>   b. Schedule of availment of flexi-time privileges indicating the days(s) and number of hours of extra services actually rendered by each employee.
>
> 4. Flexi-time privileges:
>
>   a. May only be availed of from Tuesday to Thursday;
>
>   b. Must not fall on consecutive days; and
>
>   c. If covering several days, may only be availed of once a week;
>
> 5. Approved flexi-time must be scheduled within a month of the date on which extra services were rendered.
>
>   - For example, approved flexi-time earned in return for extra services rendered last 08 May 2014, must be scheduled within the period from 08 May 2014 to 08 June 2014, otherwise flexi-time privileges earned shall be forfeited;
>
> 6. No approved request, no flexi-time privileges.

Here, the Court disagrees with the argument of the accused that accused Quizon is automatically entitled to *"compensable overtime work"* for services rendered on Saturdays. A reading of the above-quoted

> guidelines confirms that a prior written request to render extra services duly signed by the Department Head/Chief of Office concerned, and approved by either the City Administrator or the City Mayor is necessary before such extra services could be rendered. Stated differently, before accused Quizon can render extra service, especially on a Saturday which is outside of the five (5) regular work days, accused Elipe who is considered the Department Head/Chief of the Office must have secured a prior written request for rendition of extra services stating the reasons therefor. In addition, such written request for rendition of extra services requires the approval of either the City Administrator or the City Mayor. In this case, no evidence on record indicates that the accused complied with this requirement. Thus, the Court is not convinced that the extra services/overtime rendered by accused Quizon on Saturdays had prior authorization.
>
> Without a validly approved request, accused Quizon is not entitled to flexi-time privileges.
>
> Concomitantly, accused Elipe's partiality or bias was manifested when he approved accused Quizon's request despite her non-compliance with the guidelines for the availment thereof. ... If accused Elipe was indeed following protocol, then he could have called accused Quizon's attention for her non-conformity with the said requirements. But, instead of correcting accused Quizon's entries, accused Elipe even allowed her request notwithstanding her obvious disregard of the protocol. This action of accused Elipe also demonstrates his evident bad faith, as he has the propensity not to follow the guidelines which he is called to strictly implement.[59]

Apparently, petitioners were convicted of violation of Section 3(e) of Republic Act No. 3019 because of their failure to strictly comply with the guidelines on availing of the flexi-time privileges: (1) the Request for Flexi-Time was not approved by the city mayor or the city administrator but by the vice mayor; (2) one of the approved days off fell on a Friday; (3) approved days off were consecutive days; and (4) the Request for Flexi-Time was submitted and approved after having rendered the extra work. Nevertheless, these lapses or violations do not *ipso facto* give rise to a violation of the Anti-Graft and Corrupt Practices Act. It is well-settled that a violation of law or rules, especially those not penal in nature, does not equate to the violation of Republic Act No. 3019.[60] In *Martel v. People*,[61] the Court *En Banc* emphasized that any violation of Republic Act No. 3019 must be founded on graft and corruption, as the statute's title suggests:

> At this juncture, the Court emphasizes the spirit that animates R.A. [No.] 3019. As its title implies, and as what can be gleaned from the deliberations of Congress, RA 3019 was crafted as an anti-graft and corruption measure. At the heart of the acts punishable under R.A. [No.] 3019 is *corruption*. As explained by one of the sponsors of the law, Senator Arturo M. Tolentino, "[w]hile we are trying to penalize, *the main idea of the bill is graft and corrupt practices. . . . Well, the idea of graft is the one*

---

59 *Id.* at 44.

60 *See Martel v. People*, 895 Phil. 270, 312 (2021) [Per J. Caguioa, *En Banc*].

61 *Id.*

> *emphasized.*" Graft entails the acquisition of gain in *dishonest* ways.[62] (Emphasis in the original)

This being so, it is crucial to prove beyond reasonable doubt the element of bad faith or wrongful intent in the acts complained of. The prosecution must establish the existence of factual circumstances that point to fraudulent intent. This is especially so because good faith is always presumed, and the burden to overcome such presumption by the appropriate quantum of evidence rests upon the party alleging otherwise.[63] Moreover, mistakes committed by public officials, no matter how patently clear, are not actionable absent any clear showing that they were motived by malice or gross negligence amounting to bad faith.[64]

In this case, the records merely proved petitioners' failure to carefully abide by the city government guidelines in availing the flexi-time privilege. There was no evidence presented to show that petitioners were prompted with malice, amounting to graft and corruption. It may be that petitioners' lapses could be for any reason other than bad faith or dishonesty, but we refuse to indulge in probabilities and speculations.

On the contrary, evidentiary facts betray the allegation of malice or dishonesty on petitioners' part. *First*, Quizon ensured that she filed a request to avail of the flexi-time privileges before her planned days off. *Second*, her request/application for flexi-time was approved by the vice mayor. *Third*, she actually rendered overtime work. With these circumstances, Elipe had a colorable basis to sign Quizon's DTR and Request for Flexi-Time. In addition, the Certifications[65] issued by City Secretary Arturo de San Miguel and Former City Administrator/City Budget Officer Griscelda Joson as proof that Quizon complied with the existing policies and the city government's practice on flexi-time privileges reinforces the defense that Elipe and Quizon had no ulterior motive in committing the alleged transgressions. The Certifications state the minimum requirements to avail of the flexi-time privilege as synthesized from the city government memoranda, which Quizon complied with:

> The City government of Cagayan de Oro has existing policies on Flexi-Time Privilege implemented as the *offsetting* or *compensation* of overtime work on certain days, with other days the employee is not required to report for work, or "off days."
>
> ....
>
> **To avail of Flexi-Time Privilege —**
>
> 1. The employee must file *at least* a written request for Flexi-Time with their immediate superiors. The employee must indicate in

---

62 *Id.* at 307–308.

63 *See Collantes v. Marcelo*, 556 Phil. 794, 806 (2007) [Per J. Nachura, Third Division].

64 *Id. See also Suba v. Sandiganbayan (First Division)*, 897 Phil. 874, 885 (2021) [Per C.J. Peralta, First Division].

65 *Rollo*, pp. 94–97.

> his [or her] Request for Flexi-Time, the dates and times he or she actually rendered extra service or overtime and the dates he or she wish to avail of the benefit of the Flexi-Time or the dates when he or she is going to be absent.
>
> 2. The *immediate superior* must approve the Request for Flexi-Time.
>
> 3. The benefit of Flexi-Time must be availed or scheduled *within one (1) month from the date or dates during which the extra services or overtime work were rendered.*[66] (Emphasis supplied)

There was no proof of any undue injury to any party, including the government, or of any unwarranted benefit, advantage, or preference given to any private party.

In ruling that the third element exists in this case, the Sandiganbayan explained:

> [T]he Court is convinced that *the actions of accused Elipe in approving the request for flexi-time and in certifying the entries in accused Quizon's DTR for 16–30 October 2013, gave the latter unwarranted benefits.* Accordingly, jurisprudence describes the term "unwarranted" as something lacking adequate or official support; unjustified; unauthorized or without justification or adequate reason. On the other hand, the term "benefit" means profit or gain of any kind. Here, *it is the approval given by accused Elipe that paved way for accused Quizon to unduly receive her salary for 25, 29, and 30 October 2013, even though her request for flexi-time corresponding to these dates should have been unauthorized, on account that she did not render enough overtime work to cover the same. Similarly, the actions of accused Elipe also caused undue injury to the government, in the amount of [PHP] 1,894.08, equivalent to the salary paid to accused Quizon for the days where she did not work or render actual service.*[67] (Emphasis supplied)

Evidence on record established that Quizon rendered work beyond her regular hours, enough to cover her approved days off. Such rendition of work was never questioned except for its purpose of being applied to the flexi-time privilege. Hence, no reasonable trier of fact could conclude that the disbursement of Quizon's corresponding salary, amounting to PHP 1,894.08, constitutes an undue injury to the government and/or an unwarranted benefit to Quizon.

For the same reason, one cannot reasonably infer that Elipe gave unwarranted benefit to Quizon when he approved her application for flexi-time as her immediate supervisor absent any evidence to that effect. It bears stressing that Quizon had already accumulated sufficient work hours to cover her requested days off under the flexi-time privilege before Elipe was asked

---

66 *Id.* at 94, 96.
67 *Id.* at 62.

to sign Quizon's application for flexi-time. Besides, Elipe's approval was merely recommendatory as the request was still subject to a higher authority's approval. Hence, there is no basis to conclude that his act caused the supposed undue injury to the government or unwarranted benefit to Quizon.

In fine, the charge of graft and corruption against petitioners was unfounded.

Petitioners did not violate Article 171(4) of the Revised Penal Code

Article 171(4) of the Revised Penal Code reads:

> Article 171. *Falsification by Public Officer, Employee or Notary or Ecclesiastical Minister.* — The penalty of *prision 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:
>
> ....
>
> 4. Making untruthful statement in a narration of facts[.]

Reduced to its elements, a violation under this provision requires that: (1) the offender makes in a public document untruthful statements in a narration of facts; (2) he or she has a legal obligation to disclose the truth of the facts narrated by him; and (3) the facts narrated by him or her are absolutely false.[68] Additionally, in the prosecution of cases involving falsification of DTRs, it is imperative that there be proof of damage to the government. Such damage may take the form of salary paid to the accused for services not rendered.[69] The rationale behind this is explained in *Layug v. Sandiganbayan*:[70]

> There is authority to the effect that a fourth requisite, i.e., that the act of falsification was committed to the damage of a third party or with intent to cause such damage, may be dispensed with as regards falsification of public or official document. The reason for this is that in falsification of public document, the principal thing punished is the violation of the public faith and the destruction of the truth as therein solemnly proclaimed. However, the [DTR] that a public official or employee must fill up is a public document which has characteristics distinct from other public documents. It should contain a "true and correct report of hours of work performed, record of which was made daily at the time of arrival at and departure from office." As to its nature and purpose, this Court has said:
>
> > ...The evident purpose of requiring government employees to keep a time record is *to show their attendance in office to work and to be paid accordingly*. Closely adhering to the policy of no work no pay, a [DTR] is primarily, if not solely,

---

68 *People v. Sandiganbayan (Second Division)*, 765 Phil. 845, 860 (2015) [Per J. Brion, Second Division].
69 *Layug v. Sandiganbayan*, 392 Phil. 691, 707 (2000) [Per J. Pardo, First Division].
70 *Id.*

> intended to prevent damage or loss to the government as would result in instances where it pays an employee for no work done. The integrity of the [DTR] as an official document, however, remains untarnished if the damage sought to be prevented has not been produced. [...] ***(w)hile it is true that a time record is an official document, it is not criminally falsified if it does not pervert its avowed purpose as when it does not cause damage to the government.*** It may be different in the case of a public document with continuing interest affecting the public welfare which is naturally damaged if that document is falsified where the truth is necessary for the safeguard and protection of that general interest.[71] (Emphasis supplied)

To stress, there is no proof that Quizon unduly benefited from her DTRs. The evidence on record supports the conclusion that she rendered several hours of extra work for which she is entitled to compensation. This sufficiently proves that the questioned DTRs were *not* absolutely false. With the extra work that Quizon rendered, which petitioners believed could validly compensate the days off under the approved Request for Flexi-Time, there was a color of truth in the entries Quizon made in her DTRs that Elipe certified.[72]

More importantly, like in Republic Act No. 3019, the crime of falsification of public documents is an intentional crime by its structure.[73] This felony falls under the category of *mala in se* offenses that requires malice or criminal intent.[74] In other words, to be criminally liable under this provision, the person making the narration of facts must be aware of the falsity of the facts narrated for a fraudulent purpose. Here, there is no evidence that demonstrates petitioners' knowledge or awareness of the alleged falsity of the entries made in Quizon's DTR, much less that they had a fraudulent purpose. Rather, petitioners' act of accomplishing the DTRs was predicated on the belief that the overtime services that Quizon rendered could be validly used to offset her absences in accordance with the city government's prevailing flexi-time policy. As this Court once said:

> *[I]t is obvious that the falsifications made by the petitioners were done in good faith; there was no criminal intent. "The maxim is, actus non facit reum, nisi mens rea — a crime is not committed if the mind of the person performing the act complained of be innocent."* (U.S. vs. Catolico, 18 Phil. 504, 507 [1911].) There can be no conviction for falsification of a public document in the absence of proof that the defendants "maliciously perverted the truth with wrongful intent of injur[ing] the complaining witness." (U.S. vs. Reyes, 1 Phil. 341, 344 [1902].) Thus the learned Mr. Justice Ramon C. Aquino has said, *"there is no falsification of a public document if the acts of the accused are consistent with good faith. Thus, it has been held that 'a conviction for falsification of a public document by a private person will not be sustained when the facts found are consistent with good faith on the part of the accused.'* In other words, although the accused altered a public

---

71 *Id.* at 706–707.
72 *Id.* at 707.
73 *Office of the Ombudsman v. Santidad*, 867 Phil. 440, 468 (2019) [Per C.J. Peralta, First Division].
74 *Id.*

> document or made a [misstatement] or erroneous assertion therein, he would not be guilty of falsification as long as he acted in good faith and no one was prejudiced by the alteration or error."[75] (Emphasis supplied)

Thus, there is no basis to convict petitioners of falsification of public documents.

Conclusion

On the procedural aspect—true justice dictates that we keep in mind that procedures were created to serve justice, not to replace it. When procedure becomes a hindrance rather than a path towards substantive justice, wisdom demands that we find another way. Thus, reinstatement of the Petition through a Second Motion for Reconsideration, albeit generally prohibited, may be entertained in the higher interest of justice, i.e., "when the assailed decision [or resolution] is not only legally erroneous, but is likewise patently unjust and potentially capable of causing unwarranted and irremediable injury or damage to parties."[76]

Here, as discussed, petitioners' conviction in both Criminal Case Nos. SB-16-CRM-0725 and SB-16-CRM-0726 clearly rests upon a foundation so fundamentally flawed that it cannot withstand even the most modest scrutiny. Being entrusted with the solemn duty to ensure that justice prevails in every judgment rendered, We cannot, in good conscience, avert our gaze from such troubling absence of both legal foundation and factual substance only to uphold procedural perfection. The cost of such rigid adherence to procedure is immeasurable—a life derailed, a reputation tarnished, a future uncertain. To be sure, this is not the first time that the Court has reopened and accepted cases for review and reevaluation to serve substantial justice.[77]

On the substantive aspect—good faith is always presumed, and the burden to overcome such presumption by the appropriate quantum of evidence rests upon the party alleging otherwise.[78] Bad faith or wrongful intent is an essential element in crimes involving violations of Republic Act No. 3019 or falsification of public documents. The prosecution bears the burden of proving beyond reasonable doubt the existence of factual circumstances demonstrating fraudulent intent.[79] The inability of the prosecution to discharge such a duty leaves no alternative, but to render a verdict of acquittal.

ACCORDINGLY, the Petition for Review on *Certiorari* is **GRANTED**. The July 6, 2018 Decision and the September 26, 2018

---

75 *Amora, Jr. v. Court of Appeals*, 200 Phil. 777, 783 (1982) [Per J. Abad Santos, Second Division]. *See also Layug v. Sandiganbayan*, 392 Phil. 691, 708–709 (2000) [Per J. Pardo, First Division].

76 *Heirs of Mariano v. City of Naga*, 931 Phil. 369, 373 (2022) [Per J. Dimaampao, *En Banc*].

77 *Herrera v. Sandiganbayan*, 942 Phil. 123 (2023) [Per J. Inting, *En Banc*]; *Heirs of Mariano v. City of Naga*, 931 Phil. 369 (2022) [Per J. Dimaampao, *En Banc*]; and *Villarosa v. People*, 875 Phil. 270 (2020) [Per C.J. Peralta, *En Banc*].

78 *See Collantes v. Marcelo*, 556 Phil. 794, 806 (2007) [Per J. Nachura, Third Division].

79 *See Suba v. Sandiganbayan (First Division)*, 897 Phil. 874, 885 (2021) [Per C.J. Peralta, First Division].

Resolution of the Sandiganbayan in Criminal Case No. SB-16-CRM-0725 and Criminal Case No. SB-16-CRM-0726 are **REVERSED**. Petitioners President D. Elipe and Pristine E. Quizon are **ACQUITTED** of the crimes of violation of Section 3(e) of Republic Act No. 3019 and falsification of public documents under Article 171(4) of the Revised Penal Code for failure of the prosecution to prove their guilt beyond reasonable doubt.

SO ORDERED.

MARIO V. LOPEZ
Associate Justice

WE CONCUR:

ALEXANDER G. GESMUNDO
Chief Justice

MARVIC M.V.F. LEONEN
Senior Associate Justice

ALFREDO BENJAMIN S. CAGUIOA
Associate Justice
See Concurring Opinion

On official business
RAMON PAUL L. HERNANDO
Associate Justice

AMY C. LAZARO-JAVIER
Associate Justice

On official business
HENRI JEAN PAUL B. INTING
Associate Justice

RODIL V. ZALAMEDA
Associate Justice

On official leave
but left a concurring vote
SAMUEL H. GAERLAN
Associate Justice

On official leave
RICARDO R. ROSARIO
Associate Justice

On official business
JHOSEP Y. LOPEZ
Associate Justice

JAPAR B. DIMAAMPAO
Associate Justice

On official leave
JOSE MIDAS P. MARQUEZ
Associate Justice

ANTONIO T. KHO, JR.
Associate Justice

On leave
MARIA FILOMENA D. SINGH
Associate Justice

CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution, I certify that the conclusions in the above Resolution had been reached in consultation before the case was assigned to the writer of the opinion of the Court.

ALEXANDER G. GESMUNDO
Chief Justice