



Republic of the Philippines
Supreme Court
Manila

FIRST DIVISION

NOTICE

Sirs/Mesdames:

Please take notice that the Court, First Division, issued a Resolution dated July 7, 2020 which reads as follows:

“G.R. No. 251341 (JUAN C. RAÑA vs. PEOPLE OF THE PHILIPPINES)

RESOLUTION

The Court resolves to **DENY** the petition for failure to sufficiently show that the Sandiganbayan committed reversible error in rendering its assailed disposition to warrant the exercise of the Court’s discretionary appellate jurisdiction.

First. Article 218 of the Revised Penal Code (RPC) states:

ARTICLE 218. *Failure of Accountable Officer to Render Accounts.* — Any public officer, whether in the service or separated therefrom by resignation or any other cause, who is required by law or regulation to render account to the Insular Auditor, or to a provincial auditor and who fails to do so for a period of two months after such accounts should be rendered, shall be punished by *prisión correccional* in its minimum period, or by a fine ranging from 200 to 6,000 pesos, or both.

The civil liability of those held liable for violation of the aforesaid provision has already been settled in *Frias, Sr. v. People*.¹ There, Frias admitted receiving the disallowed cash advances of ₱1,000,000.00, but nevertheless failed to settle or return the amount in violation of Article 218 of the RPC. The funds, therefore, were deemed illegally or improperly used or applied. The Court convicted

¹ 561 Phil. 55 (2007).

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Frias of violation of Article 218 of the RPC and ordered him to indemnify the government in the amount of ₱1,000,000.00.

So must it be.

Second. Whether petitioner misappropriated the cash advances for his benefit and whether the Natural Resources Development Corporation sustained injury because of his arrangement with Gen. Victor Corpus do not bear upon petitioner's liability.

For one, petitioner never denied as he in fact admitted receiving and signing checks for cash advances under his name. Consequently, he is bound to render account for their proceeds, otherwise, return them.²

For another, petitioner's arrangement with Gen. Corpus does not negate his obligation to liquidate the amounts received under his name since the government is not privy to their personal dealings. As far as the government is concerned, petitioner remains accountable for all the cash advances he received.

At any rate, Section 106 of Presidential Decree No. 1445³ does not relieve the accountable officer for acts done under the direction of a superior officer, thus:

SECTION 106. *Liability for Acts Done by Direction of Superior Officer.* — No accountable officer shall be relieved from liability by reason of his having acted under the direction of a superior officer in paying out, applying, or disposing of the funds or property with which he is chargeable, unless prior to that act, he notified the superior officer in writing of the illegality of the payment, application, or disposition. The officer directing any illegal payment or disposition of the funds or property shall be primarily liable for the loss, while the accountable officer who fails to serve the required notice shall be secondarily liable.

In fine, the Sandiganbayan did not err in ordering petitioner to return the unliquidated cash advances under his name in the amount of ₱874,000.00.

WHEREFORE, the petition is **DENIED** and the assailed Decision of the Sandiganbayan dated September 27, 2019 and

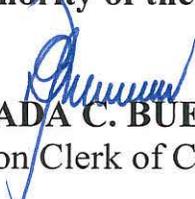
² COMMISSION ON AUDIT CIRCULAR No. 97-002, February 10, 1997.

³ Government Auditing Code of the Philippines, June 11, 1978.

Resolution dated October 30, 2019 in SB-15-CRM-0127,
AFFIRMED.

SO ORDERED.”

By authority of the Court:


LIBRADA C. BUENA
Division Clerk of Court *m/s*

by:

MARIA TERESA B. SIBULO
Deputy Division Clerk of Court
6-A

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