

SECOND DIVISION

[G.R. No. 217680, May 30, 2016]

**FELIX L. ARRIOLA, PETITIONER, VS. PEOPLE OF THE
PHILIPPINES, RESPONDENT.**

D E C I S I O N

MENDOZA, J.:

Before the Court is a petition for review on *certiorari*, filed by petitioner Felix L. Arriola (*Arriola*), seeking to reverse and set aside the September 15, 2014 Decision^[1] and the March 6, 2015 Resolution^[2] of the Court of Appeals (CA) in CA-G.R. CR No. 34921, which affirmed the Consolidated Judgment,^[3] dated April 12, 2012, of the Regional Trial Court, Branch 17, Manila, in twenty one (21) falsification of public document cases.

The Antecedents

Petitioner Arriola and Ma. Theresa Tabuzo (*Tabuzo*), a.k.a. Girlie Moore (Tabuzo) were indicted for twenty-one (21) counts of Falsification of Public Document, defined and penalized under Article 171 of the Revised Penal Code (*RPC*). The 21 separate Informations^[4] filed against Arriola and Tabuzo were consolidated before the RTC and docketed as Criminal Case Nos. 03-219432 to 03-219452.

Arriola voluntarily surrendered and was allowed to post bail for his provisional liberty.^[5] When arraigned on May 27, 2004, he entered a plea of not guilty to the charges.^[6] Meanwhile, Tabuzo was finally apprehended on June 14, 2004 and upon arraignment, she also pleaded not guilty to the charges.^[7] Tabuzo was subsequently released on the basis of a personal bail which she posted on November 5, 2004^[8]. During the pre-trial for Arriola, the parties stipulated, among others, that he was an employee of the Manila City Hall.^[9] The pre-trial for Tabuzo was terminated^[10] because of her non-appearance. Considering that Tabuzo absconded, trial in absentia proceeded against her.

As synthesized by the RTC, the facts are as follows:

In the year 2002, Gregg Business Agency, a local accounting firm, needed to procure community tax certificates (*CTCs*) for twenty one (21) of its clients. It then appeared that Rosalinda Pagapong (Pagapong), its Liaison Officer, was instructed by the owner to coordinate with a certain "Girlie Moore" to obtain the same. This was the same "Girlie Moore" who personally visited the accounting firm on January 17, 2002 to get the names of the clients after receiving a total amount of P38,500.00 to process the CTCs. She promised that she will deliver the CTCs by January 19, 2002.

However, it was only on January 31, 2002, after frequent follow-ups, that Pagapong was able to obtain from "Girly Moore" the CTCs. They met at the Inner Court of the Manila City Hall located at the ground floor. As soon as Pagapong received the CTCs, she proceeded to the Releasing Area of the Office of the City Treasurer to secure an Order of Payment and presented the CTCs as a requirement. It was at such instance that, upon verification, the CTCs were found to be fake or falsified. Pagapong was thereafter subjected to investigation at the Office of the City Treasurer.

At around 4:30 in the afternoon of the same day, Liberty M. Toledo, then the City Treasurer of Manila, was apprised of the falsified CTCs with Serial Nos. 15492830 to 15492850 found in the possession of Pagapong. The CTCs bearing the same serial numbers were counter-checked from the files of the Office of the City Treasurer and were found to have been actually stamped as "UNEMPLOYED" under "MANILA, CLASS A - ONLY," having been issued to unemployed residents of the City of Manila for a fee of P5.00 each. Further verification from the records disclosed that the CTCs with the same serial numbers were requisitioned by and issued to Felix Arriola, Local Treasury Operations Officer I of the Office of the City Treasurer of Manila. A subsequent inquiry with Pagapong revealed that the CTCs were obtained from "Girly Moore." Another verification with the Department of Public Services (DPS) revealed that the woman who posed as "Girly Moore" was actually Ma. Theresa Tabuzo, then employed as Manila Aide I assigned at District 4 of the City of Manila.

The requisition of Community Tax Certificates in the name of accountable officer Felix L. Arriola was the subject of stipulation between the prosecution and the defense per Order, dated September 20, 2006 which stated, in lieu of the intended testimony of prosecution witness Priscilla M. Panganiban, OIC of the Accountable Forms Section of the Office of the City Treasurer of Manila, viz:

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2. x x x that on January 18, 2002, accused Felix Arriola was issued one thousand pieces of Community Tax Certificates "A" as evidenced by his signature on the Requisition Form dated January 18, 2002;
3. x x x per Accountable Forms Control Card, accused Felix Arriola was issued Community Tax Certificates "A" on January 18, 2002, one thousand pieces, with Serial Nos. 15492401 to 15493400, inclusive;
4. that accused Felix Arriola remitted on January 21, 2002 the triplicate copies of the Community Tax Certificate "A" Nos. 15492601 to 15492900, which were issued to him on January 18, 2002; and
5. x x x the triplicate copies of the Community Tax Certificate Nos. 15492801 to 15492850 were remitted by accused Felix

Arriola on January 21, 2002 and these were all Class A Community Tax Certificates.

The supposed presentation of prosecution witness Evelyn Uy was considered waived in view of her non-appearance during the hearing of April 16, 2009.

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For his defense, accused Felix L. Arriola interposed the defense of denial.

Accused Arriola averred that he is presently employed as Revenue Examiner of the Office of the City Treasurer of Manila tasked with the duty of computing business taxes and collecting tax deficiencies. In the course of his employment as such, he denied having known the person of Ma. Theresa Tabuzo nor of having participated in the falsification of CTCs which specifically implicated Ma. Theresa Tabuzo.

In the year 2002, he admitted to have occupied the position of an accountable officer who held the responsibility of requisitioning CTCs. He had five (5) employees then under him who issued the CTCs to individual taxpayers and it was to them that he gave the CTC booklets for such purpose. Such booklets were under Class "A" at the cost of P5.00 each. He further averred that after receiving the amount of P250.00 from each booklet from the collectors, he immediately remitted the same to the Office of the City Treasurer.

On January 28, 2002, he recounted that Community Tax Certificate No. 15492830 was issued by Elena Ronquillo as the booklet which contained the same was given to said Elena Ronquillo. The booklets which were returned to him no longer contained the originals thereof as what was returned were the duplicate and triplicate copies; hence, he had no control in the issuance of the originals. From his assessment of the duplicate and triplicate copies of the booklets, he found no unusual alterations of any portions thereof. When he was thus summoned for questioning by Ms. Rosalie Reyes, OIC of the Administrative Division, he denied any implication in the issuance of falsified CTCs. He likewise denied having written the entries in the questioned CTCs. He endeavored to ask Elena Ronquillo of the purported anomaly but the latter also denied knowledge of the same. He likewise denied having known Rosalinda Pagapong.^[11]

The Ruling of the RTC

On April 12, 2012, the RTC rendered its consolidated judgment finding Arriola and Tabuzo guilty as charged. It concluded that the prosecution had satisfactorily proven all the elements of the crime of Falsification of Public Document. The RTC stated that, although there was no direct evidence linking Arriola to the commission of the crime, adequate circumstantial evidence was adduced by the prosecution which established with moral certainty that he was the perpetrator of the alterations in the subject CTCs bearing Control Nos. 15492830 to 15492850 marked as Exhibits "A" to "A-20."^[12] With regard to Tabuzo, the Court found that she acted as the courier in

delivering the falsified CTCs to the requesting party. The RTC added that the manner by which the two accused committed the felonious acts revealed a community of criminal design, and so it eventually concluded that conspiracy existed. It brushed aside Arriola's defense of denial for his failure to substantiate the same by sufficient and competent evidence.

Not in conformity, Arriola appealed the RTC judgment of conviction before the CA.

The Ruling of the CA

In its assailed September 15, 2014 decision, the CA found no cogent reason to reverse the findings of facts and conclusions reached by the RTC and, thus, affirmed the conviction of Arriola and Tabuzo for 21 counts of the crime of falsification of public document. The CA wrote that the evidence proffered by the prosecution had established with certitude the commission of the offense and the identities of its culprits. At the end, the CA decreed:

WHEREFORE, the Appeal is hereby DENIED. The Consolidated Judgment dated 12 April 2012 of the Regional Trial Court of Manila, Branch 17, in Criminal Case Nos. 03-219433-03-219452, is AFFIRMED.

SO ORDERED.^[13]

Arriola moved for reconsideration of the September 15, 2014 decision, but his motion was denied by the CA in its March 6, 2015 Resolution.

Insisting on his innocence, Arriola elevated the decision of the CA via a petition for review on *certiorari* to this Court and raised the following

ISSUES

A. The evidence for the prosecution failed to establish the guilt of petitioner beyond reasonable doubt.^[14]

B. The authorities cited to support the conviction of petitioner are not applicable.^[15]

The Court's Ruling

The Court gives the benefit of the doubt to the accused.

At the outset, the respondent, through the Office of the Solicitor General (OSG), has contended that the present petition should be dismissed on the ground that it raises questions of fact. The contention is not persuasive. Indeed, as a general rule, a question of fact is beyond the function of this Court in a petition for review under Rule 45 of the Rules of Court in which only questions of law may be raised but there are exceptions. It is a settled doctrine that the factual findings of the appellate court are generally conclusive, and even carry more weight when it affirms the findings of the trial court, absent any showing that the findings are totally devoid of support in the record or that they are so glaringly erroneous as to constitute grave abuse of discretion.^[16] Factual issues, however, may be resolved by this Court in the following instances: (1) the conclusion is a finding grounded entirely on speculation,

surmise and conjecture; (2) the inference made is manifestly mistaken; (3) there is grave abuse of discretion; (4) the judgment is based on a misapprehension of facts; (5) the findings of fact are conflicting; (6) the CA went beyond the issues of the case and its findings are contrary to the admissions of both appellant and appellee; (7) the findings of fact of the CA are contrary to those of the trial court; (8) said findings of fact are conclusions without citation of specific evidence on which they are based; (9) the facts set forth in the petition as well as in the petitioner's main and reply briefs are not disputed by the respondents; and (10) the findings of fact of the CA are premised on the supposed absence of evidence and contradicted by the evidence on record.^[17]

In the case at bench, the CA concurred with the findings of fact by the RTC that were based on circumstantial evidence. For said reason, the Court is compelled to review the evidence on record as the findings were merely deduced from several circumstances.

Every criminal conviction requires the prosecution to prove two things: (1) the fact of the crime, that the presence of all the elements of the crime with which the accused stands charged, and (2) the fact that the accused is the perpetrator of the crime.^[18] When a crime is committed, it is the duty of the prosecution to prove the identity of the perpetrator of the crime beyond reasonable doubt for there can be no conviction even if the commission of the crime is established.^[19] In the case at bench, the State, aside from showing the existence of the crime of falsification of public document, has the burden of correctly identifying the author of such crime. Both facts must be proven beyond reasonable doubt on the strength of the prosecution evidence and without solace from the weakness of the defense.^[20]

The Court pored over the entire records of both courts *a quo* and concluded that Arriola should be exonerated. Contrary to the findings by the RTC, the circumstantial evidence adduced by the prosecution failed to evoke the moral certainty that the petitioner was guilty.

Clearly, there is no direct evidence that links Arriola to the commission of the crime. As the RTC itself stated, "[although no eyewitness could particularly delineate the particular scheme or method used in the falsification of subject CTCs, the vestiges of all alterations made thereon could only be pinned down to the public accountability of accused Felix L. Arriola and his complicity with known fixer, "Girlie Moore," otherwise identified as accused Ma. Theresa Tabuzo."^[21] The RTC was, thus, compelled to rely solely on the following pieces of circumstantial evidence which appeared to have been established to justify its finding of guilt:

- 1) That on January 18, 2002, Arriola requisitioned from the Accountable Forms Section of the Office of the City Treasurer of Manila the issuance of One Thousand (1,000) pieces of Class A CTCs as evidenced by his signature appearing on the Requisition Slip,^[22] dated January 18, 2002, marked as Exhibit "J" for the prosecution;
- 2) That as shown in the Accountable Forms Control Card,^[23] marked as Exhibit "K" for the prosecution, Arriola was issued One Thousand (1,000) pieces of Class A CTCs with inclusive control numbers from 15492401 to 15493400;