



REPUBLIC OF THE PHILIPPINES

# Sandiganbayan

Quezon City

## SIXTH DIVISION

**PEOPLE OF THE PHILIPPINES,** **SB-11-CRM-0456**  
Plaintiff, For: Violation of Sec. 3(e)  
of R.A. No. 3019

**SB-11-CRM-0457**  
For: Malversation of Public Funds

*Present*

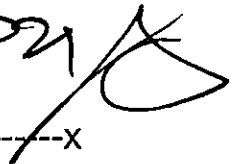
- versus -

**CESAR MATAS CAGANG,**  
**ET AL.**

**Accused.**

**FERNANDEZ, SJ, J.,**  
Chairperson  
**FERNANDEZ, B,\* J.,** and  
**VIVERO, J.**

*Promulgated:*

October 28, 2011 

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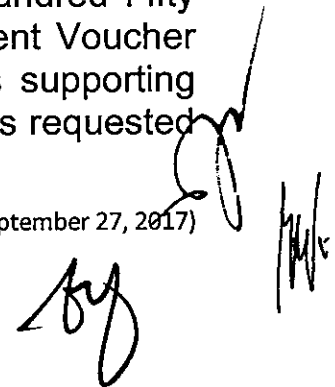
## DECISION

**FERNANDEZ, SJ, J.**

Accused Umbra Adam Macagalat and Hadji Moner C. Mangelen, then the President and Treasurer, respectively, of the Kamanga Muslim-Christian Fishermen's Cooperative (Cooperative), are charged with *Violation of Sec. 3(e) of Republic Act No. 3019*<sup>1</sup> (R.A. No. 3019) and *Malversation of Public Funds* under Art. 217 of the Revised Penal Code for allegedly conspiring with their co-accused public officers of the Provincial Government of Sarangani to cause the disbursement of public funds in the amount of Three Hundred Fifty Thousand Pesos (P350,000.00) by falsifying Disbursement Voucher No. 401-2002-9-148 dated September 20, 2002 and its supporting documents to make it appear that financial assistance was requested

\* In view of the inhibition of J. Miranda (Per Administrative Order No. 330-2017 dated September 27, 2017)

<sup>1</sup> Anti-Graft and Corrupt Practices Act



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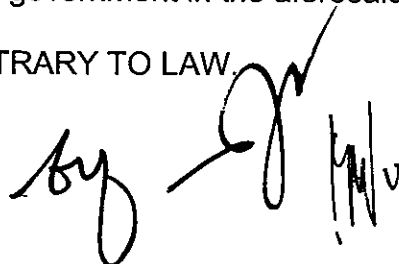
and given to the Cooperative, when in truth and in fact, there was no such request for financial assistance, and no financial assistance was received by the Cooperative after the check was encashed, as the said accused malversed, embezzled, misappropriated and converted to their own personal use and benefit the said ₱350,000.00.

The accusatory portions of the Information in SB-11-CRM-0456 (Violation of Sec. 3[e] of R.A. No. 3019) and SB-11-CRM-0457 (Malversation) read:

**SB-11-CRM-0456**

That on 20 September 2002, or sometime prior or subsequent thereto, in Sarangani, Philippines, and within the jurisdiction of this Honorable Court, accused Provincial Treasurer CESAR MATAS CAGANG, Provincial Accountant MARIA DEPOSO CAMANAY, and Executive Assistant to Vice-Governor Felipe Katu Constantino, AMELIA CARMELA CONSTANTINO ZOLETA, with then Vice-Governor and now deceased Felipe Katu Constantino, all of the Provincial Government of Sarangani, committing the offense in relation to the performance of their duties and functions, taking advantage of their respective official positions, through manifest partiality, evident bad faith or gross inexcusable negligence, conspiring and confederating with Barangay Captain UMBRA ADAM MACAGCALAT and HADJI MONER COLANO MANGELEN, the alleged President of Barangay Kamanga, Maasin, Sarangani and Treasurer, respectively of Kamanga Muslim-Christian Fishermen's Cooperative ("Cooperative"), Chairman Kamanga Muslim-Christian Multi-Purpose Cooperative, did then and there willfully, unlawfully and feloniously cause the disbursement of the amount of Three Hundred and Fifty Thousand Pesos (P350,000.00) under SARO No. D-98-00987 through Development Bank of the Philippines Check No. 282398 dated 20 September 2002 and with HADJI MONER MANGELEN as payee thereof, by falsifying Disbursement Voucher No. 401-2002-9-148 dated 20 September 2002 and its supporting documents to make it appear that financial assistance was requested and given to the Cooperative, when in truth and in fact, neither was there a request for financial assistance by the Cooperative nor was there financial assistance received by the said Cooperative after the check was encashed, as herein accused, conspiring and confederating with each other, did then and there malverse, embezzle, misappropriate and convert to their own personal use and benefit the said amount of P350,000.00 thereby causing undue injury to the government in the aforesaid amount.

CONTRARY TO LAW.



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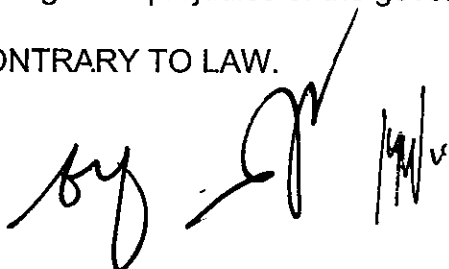
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**SB-11-CRM-0457**

That on 20 September 2002, or immediately prior or subsequent thereto, in Sarangani, Philippines and within the jurisdiction of this Honorable Court, accused CESAR MATAS CAGANG and now deceased Felipe Katu Constantino, being then the Provincial Treasurer and Vice-Governor respectively, of the Province of Sarangani who, by reason of their public positions, are accountable for and has control of public funds entrusted and received by them during their incumbency as Provincial Treasurer and Vice-Governor respectively, of said province, with accused Provincial Accountant MARIA DEPOSO CAMANAY and Executive Assistant to Vice Governor Felipe Katu Constantino, AMELIA CARMELA CONSTANTINO ZOLETA, all of the Provincial Government of Sarangani, committing the offense in relation to the performance of their duties and functions taking advantage of their respective positions, conspiring and confederating with Barangay Captain UMBERA ADAM MACAGCALAT and HADJI MONER MANGELEN, the alleged President and Treasurer respectively, of Kamanga Muslim-Christian Fishermen's Cooperative ("Cooperative") did then and there willfully, unlawfully and feloniously falsify or cause to be falsified Disbursement Voucher No. 401-2002-9-148 dated 20 September 2002 and its supporting documents, by making it appear that financial assistance in the amount of Three Hundred Fifty Thousand Pesos (Php350,000.00) had been requested by the Cooperative, with CESAR MATAS CAGANG, despite knowledge that the amount of P350,000.00 is to be sourced out from SARO No. D-98-00987, still certifying that cash is available for financial assistance when Countrywide Development Funds could not be disbursed for financial aids and assistance pursuant to DBM Circular No. 444 dated July 1, 1995 and MARIA DEPOSO CAMANAY certifying as to the completeness and propriety of the supporting documents despite non-compliance with Commission on Audit Circular No. 96-003 dated February 27, 1996 prescribing the requirements for disbursements of financial assistance and aids, thus facilitating the issuance of Development Bank of the Philippines Check No. 282398 dated 20 September 2002 in the amount of P350,000.00 and in the name of HADJI MONER MANGELEN, the alleged Treasurer of the Cooperative, when in truth and in fact, neither was there a request for financial assistance by the Cooperative nor was there financial assistance received by the said Cooperative after the check was encashed, as herein accused, conspiring and confederating with each other, did then and there malverse, embezzle, misappropriate and convert to their own personal use and benefit the said amount of P350,000.00 to the damage and prejudice of the government in the aforesaid amount.

CONTRARY TO LAW.



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When arraigned, accused Macagalat,<sup>2</sup> on July 29, 2019, and accused Mangeler,<sup>3</sup> on November 27, 2020, entered their pleas of “Not Guilty” to the Information in the present cases.

In their respective *Motions*, accused Hadji Moner C. Mangelen<sup>4</sup> and accused Umbra Adam Macagalat<sup>5</sup> prayed that they be allowed to enter into a plea bargaining agreement. In its *Manifestation and Motion*, the prosecution similarly prayed that the Court approve the *Plea-Bargaining Agreement* dated July 7, 2021<sup>6</sup> between the prosecution and the said accused.

In the Resolution dated September 28, 2021, this Court granted the parties’ respective *Motions*,<sup>7</sup> and approved the following proposed terms stated in the *Plea-Bargaining Agreement*:<sup>8</sup>

- a. In SB-11-CRM-0457, accused Mangelen and Macagalat will be allowed to withdraw their plea of “Not Guilty” for the offense of Malversation of Public Funds or Property under Art. 217 of the Revised Penal Code, and to plead guilty to the lesser offense of Failure of Accountable Officer to Render Accounts under Art. 218 of the Revised Penal Code;<sup>9</sup>
- b. In consideration of the plea of guilty to the lesser offense of Failure of Accountable Officer to Render Accounts under Art. 218 of the Revised Penal Code in SB-11-CRM-0457, the prosecution will move for the withdrawal of the Information in SB-11-CRM-0456 for Violation of Sec. 3(e) of R.A. No. 3019; and,

<sup>2</sup> Order dated July 29, 2019; Record, Vol. 5, pp. 109-112

<sup>3</sup> Order dated November 27, 2020; Record, Vol. 5, p. 251-A

<sup>4</sup> *Motion to Enter Into a Plea of Guilty to a Lesser Offense* dated March 19, 2021 and filed by electronic mail on March 30, 2021

<sup>5</sup> *Motion to Enter Into Plea Bargaining* Dated April 5, 2021 and filed by electronic mail on April 8, 2021

<sup>6</sup> Filed by the prosecution through electronic mail on September 1, 2021

<sup>7</sup> Accused Mangelen’s *Motion to Enter Into a Plea of Guilty to a Lesser Offense* dated March 19, 2021; accused Macagalat’s *Motion to Enter Into Plea Bargaining* dated April 5, 2021; and the prosecution’s *Manifestation and Motion (Re: Plea-Bargaining Agreement dated July 7, 2021)* dated September 1, 2021

<sup>8</sup> Dated July 7, 2021

<sup>9</sup> **Sec. 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.

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- c. Accused Mangelen and Macagcalat, solidarily, shall fully restitute the government, through the cashier of the Sandiganbayan, the amount of Three Hundred Fifty Thousand Pesos (₱350,000.00), as alleged in the Information, before they can be allowed to proceed with paragraphs (a) and (b) hereof.

On October 22, 2021, accused Macagcalat submitted to the Court proof of their payment of the amount of Three Hundred Fifty Thousand Pesos (₱350,000.00) pursuant to the aforementioned proposed terms.

On the proceedings held on the same date, the said accused moved for the withdrawal of their pleas of "Not Guilty" in SB-11-CRM-0456 and SB-11-CRM-0457.<sup>10</sup> After determining that both accused understood the consequences of their withdrawal of their pleas of "Not Guilty," the Court granted the same.

Thereafter, upon re-arraignment in SB-11-CRM-0457, accused Mangelen and Macagcalat entered their respective pleas of "Guilty"<sup>11</sup> to the lesser offense of *Failure of Accountable Officer to Render Accounts* under Art. 218 of the Revised Penal Code, which is necessarily included in *Malversation of Public Funds or Property* under Art. 217 of the Revised Penal Code.<sup>12</sup>

When queried, accused Mangelen and Macagcalat and their counsels informed the Court that the said accused fully understood the nature and consequences of their entering a plea of guilty to the lesser crime necessarily included in that charged in the Information. Having pleaded guilty to such lesser crime, the said accused are deemed to have admitted all the material facts alleged therein.

Pursuant to the *Plea-Bargaining Agreement*, and upon motion of the prosecution, this Court, after examining the evidence attached to the Office of the Ombudsman's Resolution dated August 11, 2004,<sup>13</sup> ordered the withdrawal of the Information in SB-11-CRM-0456.<sup>14</sup>

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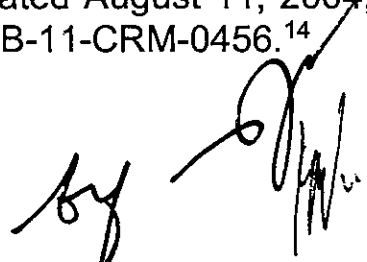
<sup>10</sup> Order dated October 22, 2021

<sup>11</sup> *Ibid.*

<sup>12</sup> Please see *Daan v. Sandiganbayan (Fourth Divison)*, G.R. Nos. 163972-77, March 28, 2008

<sup>13</sup> Record, Vol. 1, pp. 88-380

<sup>14</sup> Order dated October 22, 2021



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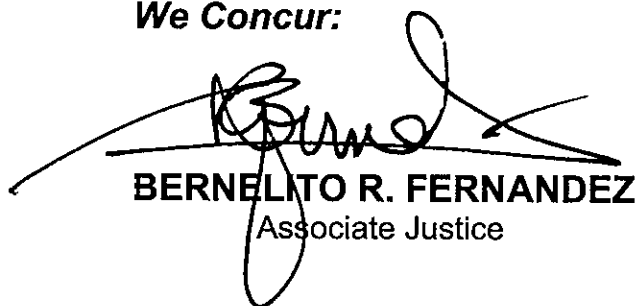
**WHEREFORE**, in SB-11-CRM-0457, accused HADJI MONER C. MANGELEN and UMBRA ADAM MACAGCALAT are found **GUILTY** beyond reasonable doubt of *Failure of Accountable Officer to Render Accounts* under Art. 218 of the Revised Penal Code. Each of them is sentenced to suffer the indeterminate penalty of imprisonment of four (4) months and one (1) day of *arresto mayor*, as minimum, to one (1) year, one (1) month and eleven (11) days of *prisión correccional*, as maximum. Furthermore, they shall each pay a fine in the amount of Six Thousand Pesos (₱6,000.00).

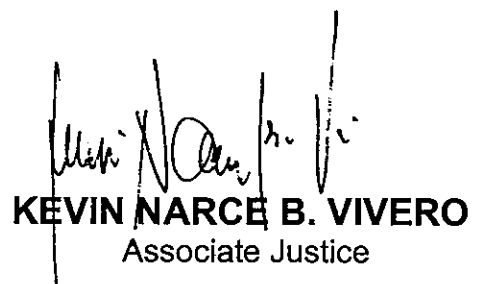
Having already restituted the amount of Three Hundred Fifty Thousand Pesos (₱350,000.00) to the government as shown in Official Receipt No. 8051876B dated October 22, 2021 issued by the Cashier of the Sandiganbayan, no award of damages is made.

SO ORDERED.

  
**SARAH JANE T. FERNANDEZ**  
Associate Justice  
Chairperson

**We Concur:**

  
**BERNELITO R. FERNANDEZ**  
Associate Justice

  
**KEVIN NARCE B. VIVERO**  
Associate Justice

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**ATTESTATION**

I attest that the conclusions in the above decision were reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.

  
**SARAH JANE T. FERNANDEZ**  
Associate Justice  
Chairperson

**CERTIFICATION**

Pursuant to Article VIII, Section 13, of the Constitution, and the Division Chairperson's Attestation, it is hereby certified that the conclusions in the above decision were reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.

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



