



Republic of the Philippines

OFFICE OF THE OMBUDSMAN

OMBUDSMAN BLDG., AGHAM ROAD, NORTH TRIANGLE, DILIMAN, QUEZON CITY

**NATIONAL BUREAU OF
INVESTIGATION (NBI)
REP. BY:
ASST. DIR. MEDARDO G.
DE LEMOS**

**OMB-C-C-13-0316
FOR: VIOLATION OF RA 7080
(PLUNDER)
(Criminal case)**

ATTY. LEVITO D. BALIGOD
Complainants,

- versus -

RAMON REVILLA, JR.
Senator
Senate of the Philippines

RICHARD CAMBE
Director III
Office of Senator Revilla, Jr.
Senate of the Philippines

ALAN JAVELLANA
President (Non- elective)
National Agribusiness Corporation

GONDELINA G. AMATA
President (Non-elective)
National Livelihood Development Corporation

ANTONIO Y. ORTIZ
Director General
Technology Resource Center

DENNIS L. CUNANAN
Deputy Director General
Technology Resource Center

VICTOR ROMAN CACAL
General Service Supervisor/Paralegal
National Agribusiness Corporation

ROMULO M. RELEVO
Employee
National Agribusiness Corporation

MARIA NINEZ P. GUAÑIZO

Former OIC, Accounting Service Division
National Agribusiness Corporation

MA. JULIE A. VILLARALVO-JOHNSON

Former Chief Accountant
National Agribusiness Corporation

RHODORA B. MENDOZA

Head, Administrative and Finance
National Agribusiness Corporation

GREGORIA G. BUENAVENTURA

Employee
National Livelihood Development Corporation

ALEXIS G. SEVIDAL

Director IV
National Livelihood Development Corporation

SOFIA D. CRUZ

Project Development Officer IV
National Livelihood Development Corporation

CHITA C. JALANDONI

Director IV
National Livelihood Development Corporation

FRANCISCO B. FIGURA

Former Group Manager
Technology Resource Center

MARIVIC V. JOVER

Chief Accountant
Technology Resource Center

MARIO L. RELAMPAGOS

Undersecretary for Operations
Department of Budget and Management

**LEAH
LALAINE
MALOU¹**

All of the Department of Budget and Management
Office of the Undersecretary for Operations

**JANET LIM NAPOLES
JOCELYN DITCHON PIORATO
NEMESIO PABLO, JR.
MYLENE T. ENCARNACION
JOHN RAYMUND S. DE ASIS
EVELYN DITCHON DE LEON
RONALD JOHN B. LIM
JOHN/JANE DOES**

Private Respondents.

x ----- x

**FIELD INVESTIGATION OFFICE
OFFICE OF THE OMBUDSMAN**
Complainant,

**OMB-C-C-13-0395
FOR:VIOLATION OF SEC.
3(E), RA 3019, and RA
7080 (PLUNDER)
(Criminal Case)**

- versus -

RAMON REVILLA, JR.
Senator
Senate of the Philippines

RICHARD CAMBE
Director III
Office of Senator Revilla, Jr.
Senate of the Philippines

ANTONIO Y. ORTIZ
former Director General
Technology Resource Center

DENNIS L. CUNANAN
Director General
Technology Resource Center

¹ See note 195.

FRANCISCO B. FIGURA
Former Group Manager
Technology Resource Center

MARIVIC V. JOVER
Chief Accountant
Technology Resource Center

CONSUELO LILIAN R. ESPIRITU
Budget Officer IV
Technology Resource Center

MARIA ROSALINDA M. LACSAMANA
Former Group Manager
Technology Resource Center

GONDELINA G. AMATA
President (Non-elective)
National Livelihood Development Corporation

GREGORIA G. BUENAVENTURA
Employee
National Livelihood Development Corporation

EMMANUEL ALEXIS G. SEVIDAL
Director IV
National Livelihood Development Corporation

SOFIA D. CRUZ
Project Development Officer IV
National Livelihood Development Corporation

CHITA C. JALANDONI
Director IV
National Livelihood Development Corporation

OFELIA E. ORDOÑEZ
Chief Budget Specialist
National Livelihood Development Corporation

EVELYN B. SUCGANG
Employee
National Livelihood Development Corporation

ALAN A. JAVELLANA
Former Director and President
National Agribusiness Corporation

VICTOR C. CACAL
General Services Supervisor/Paralegal
National Agribusiness Corporation

MARIA NINEZ P. GUAÑIZO
former OIC, Accounting Service Division
National Agribusiness Corporation

MA. JULIE A. VILLARALVO-JOHNSON
former Chief Accountant
National Agribusiness Corporation

RHODORA B. MENDOZA
Head, Administrative and Finance
National Agribusiness Corporation

ENCARNITA CHRISTINA P. MUNSOD
former Support Services Supervisor
National Agribusiness Corporation

JANET LIM NAPOLES
EVELYN D. DE LEON
NEMESIO PABLO, JR.
JOCELYN D. PIORATO
MYLA OGERIO
JOHN RAYMOND S. DE ASIS
EULOGIO RODRIGUEZ
LAARNI A. UY

Private Respondents.

x ----- x

JOINT RESOLUTION

For resolution is the preliminary investigation conducted
by the Special Panel of Investigators² constituted on 20

² Per Office Order No. 349, Series of 2013.

September 2013 by the Ombudsman on: (1) the complaint filed on September 16, 2013 with this Office by the National Bureau of Investigation and Atty. Levito Baligod (The NBI complaint), for violation of Republic Act (RA) No. 7080 (An Act Defining and Penalizing the Crime of Plunder), and (2) the complaint filed on November 18, 2013 by the Field Investigation Office (FIO), Office of the Ombudsman, for violation of Section 3(e) of RA 3019 (The Anti-Graft and Corrupt Practices Act) and Plunder, in connection with the alleged anomalous utilization of the Priority Development Assistance Funds (PDAF) of Senator Ramon “Bong” Revilla (Senator Revilla) for 2006 to 2010.

The NBI complaint for **Plunder**, docketed as **OMB-C-C-13-0316**,³ charges the following respondents:

Name	Position/Agency
Ramon”Bong” Revilla, Jr. (Senator Revilla)	Senator/ Senate of the Philippines
Janet Lim Napoles (Napoles)	Private Respondent
Richard Cambe (Cambe)	Employee/Senate of the Philippines
Alan A. Javellana (Javellana)	Former President/ National Agribusiness Corporation
Gondelina G. Amata (Amata)	President/National Livelihood Development Corporation
Antonio Yrigon Ortiz (Ortiz)	Director General/Technology Resource Center

³ Records (OMB-C-C-13-0316), pp. 4-24.

Jocelyn Ditchon Piorato (Piorato)	Agricultura Para Sa Magbubukid Foundation, Inc. (APMFI)
Nemesio Pablo, Jr. (Pablo)	Private Respondent
Mylene T. Encarnacion (Encanacion)	Private Respondent
John Raymund S. de Asis (de Asis)	Countrywide Agri and Rural Economic Deveelopment foundation, Inc.
Evelyn Ditchon de Leon (de Leon)	Private Respondent
Ronald John B. Lim (Lim)	Private Respondent
Dennis L. Cunanan (Cunanan)	Deputy Director General/Technology Resource Center (TRC)
Victor Roman Cacal (Cacal)	General Service Supervisor/National Agri-Business Corporation (NABCOR)
Romulo M. Relevo (Relevo)	National Agri-Business Corporation (NABCOR)
Maria Ninez P. Guañizo (Guañizo)	Former OIC, Accounting Service Division/National Agri-Business Corporation (NABCOR)
Ma. Julie A. Villaralvo-Johnson (Johnson)	Former Chief Accountant/ National Agri-Business Corporation (NABCOR)
Rhodora B. Mendoza (Mendoza)	Head, Administrative and Finance/National Agri-Business Corporation (NABCOR)
Gregoria G. Buenaventura (Buenaventura)	Division Chief/National Livelihood and Development Corporation (NLDC)
Alexis G. Sevidal (Sevidal)	Director IV/ National Livelihood and Delovelment Corporation (NLDC)
Sofia D. Cruz (Cruz)	Project Development Officer IV/ National Livelihood and Development Corporation (NLDC)
Chita C. Jalandoni (Jalandoni)	Director IV/National Livelihood and Development Corporation (NLDC)
Francisco B. Figura (Figura)	Former Group Manager/Technology Resource Center (TRC)
Marivic V. Jover (Jover)	Chief Accountant/ Technology Resource Center (TRC)
Mario L. Relampagos (Relampagos)	Undersecretary for Operations/Department of Budget and Management (DBM)
Rosario Salamida Nuñez ⁴	Department of Budget and Management (DBM)
Lalaine Narag Paule ⁵	Department of budget and Management (DBM)
Marilou Dialino Bare ⁶	Department of budget and Management (DBM)
John/Jane Does	

⁴ See note 195 which identifies her as Rosario Nuñez.

⁵ See Note 195 which identifies her as Lalaine Paule.

⁶ See Note 195 which identifies her as Marilou Bare.

The FIO complaint, on the other hand, docketed as **OMB-C-C-13-0395**,⁷ charges the following individuals with **Plunder** and violation of Section 3(e) of the **Anti Graft and Corrupt Practices Act**:

Name	Position/Agency
Ramon “Bong” Revilla, Jr. (Senator Revilla)	Senator/ Senate of the Philippines
Richard A. Cambe (Cambe)	Director III, Office of Senator Revilla/Senate of the Philippines
Antonio Y. Ortiz (Ortiz)	Former Director General/Technology Resource Center (TRC)
Dennis L. Cunanan (Cunanan)	Director General/Technology Resource Center (TRC)
Francisco B. Figura (Figura)	Former Group Manager/Technology Resource Center (TRC)
Marivic V. Jover (Jover)	Chief Accountant/ Technology Resource Center (TRC)
Consuelo Lilian R. Espiritu (Espiritu)	Budget Officer IV/Technology Resource Center (TRC)
Maria Rosalinda M. Lacsamana (Lacsamana)	Former Group Manager/Technology Resource Center (TRC)
Gondelina G. Amata (Amata)	President (Non-elective)/National Livelihood and Development Corporation (NLDC)
Gregoria G. Buenaventura (Buenaventura)	Division Chief/National Livelihood and Development Corporation (NLDC)
Emmanuel Alexis G. Sevidal (Sevidal)	Director IV/ National Livelihood and Development Corporation (NLDC)
Sofia D. Cruz (Cruz)	Project Development Officer IV/National Livelihood and Development Corporation (NLDC)
Chita C. Jalandoni (Jalandoni)	Director IV/National Livelihood and Development Corporation (NLDC)
Ofelia E. Ordoñez (Ordoñez)	Chief Budget Specialist/National Livelihood and Development Corporation (NLDC)
Evelyn C. Sucgang (Sucgang)	Employee/ National Livelihood and Development Corporation (NLDC)
Alan A. Javellana (Javellana)	Former Director and President/ National Agri-Business Corporation (NABCOR)
Victor C. Cacal (Cacal)	General Services Supervisor/ National Agri-Business Corporation (NABCOR)

⁷ Records (OMB-C-C-13-0395), pp. 4-158.

Maria Ninez P. Giañizo (Guañizo)	Former OIC, Accounting Service Division.National Agri-Business Corporation (NABCOR)
Ma. Julie A. Villaralvo-Johnson (Johnson)	Former Chief Accountant/National Agri-Business Corporation (NABCOR)
Rhodora B. Mendoza (Mendoza)	Head, Administrative and Finance.National Agri-Business Corporation (NABCOR)
Encarnita Christina P. Munsod (Munsod)	Former Support Services Supervisor/National Agri-Business Corporation (NABCOR)
Janet Lim Napoles (Napoles)	President/ JLN Corporation (Private Respondent)
Evelyn D. de Leon (de Leon)	President, PSDFI (Private Respondent)
Nemesio Pablo, Jr. (Pablo)	President, AEPFFI (Private Respondent)
Jocelyn D. Piorato (Piorato)	President, APMFI (Private Respondent)
Myla Ogerio (Ogerio)	Employee/JLN Corporation (Private Respondent)
John Raymund de Asis (de Asis)	Employee/JLN Corporation (Private Corporation)
Eulogio Rodriguez (Rodriguez)	Employee/JLN Corporation (Private Respondent)
Laarni Uy (Uy)	Employee/JLN Corporation (Private Respondent)

Having arisen from the same facts and transactions, these cases are resolved jointly.

I. THE FACTUAL BACKGROUND

On March 22, 2013, agents of the NBI, acting on a complaint from the parents of Benhur Luy (Luy) that Luy had been illegally detained, swooped down on the South Wing Gardens of the Pacific Plaza Tower in Bonifacio Global City, Taguig City and rescued Luy who claimed to have been illegally detained. A criminal case for Serious Illegal Detention

was thereafter filed against Reynald Lim⁸ and his sister, Janet Lim Napoles⁹ (Napoles), before the Regional Trial Court of Makati City where it remains pending.

Before the NBI, Luy claimed that he was detained in connection with the discharge of his responsibilities as the “lead employee” of the JANET LIM NAPOLES Corporation (JLN) which was involved in overseeing anomalous implementation of several government-funded projects sourced from, among others, the Priority Development Assistance Fund (PDAF) of several congressmen and senators of the Republic. The NBI thereupon focused on the misuse and irregularities attending the implementation and utilization of the PDAF of certain lawmakers, in connivance with other government employees, private individuals and Non-Governmental Organizations (NGOs) which had been set up by JLN employees, upon the instructions of Napoles.

In the course of the NBI investigation which included conduct of interviews and taking of sworn statements of Luy along with several other JLN employees including Marina Sula

⁸ Still at large.

⁹ Presently detained at Fort Sto. Domingo, Sta. Rosa, Laguna.

(Sula) and Merlina Suñas (Suñas),¹⁰ the NBI uncovered the “scheme” in what has now been commonly referred to as the PDAF or Pork Barrel Scam, outlined in general as follows:

1. Either the lawmaker or Napoles would commence negotiations on the utilization of the lawmaker’s PDAF;
2. The lawmaker and Napoles then discuss, and later approve, the list of projects chosen by the lawmaker, the corresponding Implementing Agency (IA), namely the National Agribusiness Corporation (NABCOR), the National Livelihood Development Corporation (NLDC), and the Technology Resource Center (TRC [formerly Technology and Livelihood Resource Center]), through which the implementation of the projects would be coursed, and the project cost, as well as the commission of the lawmaker which would range between 40%-60% of either the project cost or the amount stated in the Special Allotment Release Order (SARO);

¹⁰ Luy, Sula and Suñas have been admitted into the Department of Justice’s Witness Protection Program.

3. After the negotiations and upon instructions from Napoles, Luy prepares the so-called “listing” which contains the list of projects allocated by the lawmaker to Napoles and her NGOs, name of the IA and the project cost;
4. The lawmaker would then adopt the “listing” and write to the Senate President and the Finance Committee Chairperson in the case of a Senator, and to the House Speaker and Chair of the Appropriations Committee in the case of a Congressman, requesting the immediate release of his allocation, which letter-request the Senate President or the Speaker as the case may be would then endorse to the Department of Budget and Management (DBM);
5. The DBM soon issues a SARO addressed to the chosen IA indicating the amount deducted from the lawmaker’s PDAF allocation, and later a Notice of Cash Allocation (NCA) given to the IA which would thereafter issue a check to the Napoles-controlled NGO listed in the lawmaker’s endorsement;

6. Napoles, who recommends to the legislator the NGO which would implement the project, directs her employee to prepare a letter for the lawmaker's signature endorsing the selected NGO to the IA. The IA later prepares a Memorandum of Agreement (MOA) covering the project to be executed by the lawmaker or his/her authorized staff member, the IA and the chosen NGO;

7. The Head of the IA, in exchange for a 10% share in the project cost, subsequently releases the check/s to the Napoles-controlled NGO from whose bank accounts Napoles withdraws the proceeds thereof;

8. Succeeding tranche payments are released by the IA upon compliance and submission by the NGO of the required documentation which are, however, spurious.

From 2006 to 2010, Senator Revilla, then and presently a senator of the Republic of the Philippines, continuously endorsed the implementation of his PDAF-funded livelihood and agricultural production projects in different parts of the

country to questionable NGOs associated with or controlled by Napoles.

From 2007 to 2009, a total amount of P517,000,000.00, covered by twelve (12) SAROs, was taken from Senator Revilla's PDAF, to wit:

1. ROCS-07-05486 dated 23 March 2007;¹¹
2. ROCS-07-08553 dated 30 October 2007;¹²
3. ROCS-07-08555 dated 30 October 2007;¹³
4. ROCS-08-05254 dated 18 June 2008;¹⁴
5. ROCS-08-05660 dated 8 July 2008;¹⁵
6. D-08-09789 dated 12 December 2008;¹⁶
7. D-08-09558 dated 20 November 2008;¹⁷
8. ROCS-09-04953 dated 9 July 2009;¹⁸
9. ROCS-09-02357 dated 14 April 2009;¹⁹
10. G-09-07065 dated 25 September 2009;²⁰
11. ROCS-09-00949 dated 24 February 2009;²¹ and
12. ROCS-09-04973 dated 9 July 2009.²²

¹¹ Folder 3 (OMB-C-C-13-0395), p. 560.

¹² Id., p. 634.

¹³ Folder 4 (OMB-C-C-13-0395), p. 805.

¹⁴ Id., p. 859.

¹⁵ Folder 5 (OMB-C-C-13-0395), p. 1092.

¹⁶ Folder 5 (C-C-13-0395), p. 1237 (copy of Notice of Cash Allocation only).

¹⁷ Id., p. 1308 (copy of Notice of Cash Allocation only).

¹⁸ Folder 6, (OMB-C-C-13-0395), p. 1409 (copy of Notice of Cash Allocation only).

¹⁹ Folder 7 (OMB-C-C-13-0395), p. 1645.

²⁰ Id., p. 1698.

²¹ Folder 9 (OMB-C-C-13-0395), p. 2227 (copy of Notice of Cash Allocation only).

After the SAROs were released by the DBM, Senator Revilla²³ identified the following Government Owned and Controlled Corporations (GOCCs) as the IAs of the projects to be funded by his PDAF: a) NABCOR, b) NLDC, and c) the TRC.

Senator Revilla authorized respondent Cambe of his staff to act for him, deal with, and sign documents necessary for the immediate and timely implementation of his PDAF-funded projects.

The Senator also endorsed²⁴ the following NGOs as “project partners” in the implementation of the livelihood projects financed by his PDAF, *viz*:

- a. Agri and Economic Program for Farmers Foundation, Inc. (AEPFFI), of which respondent Nemesio C. Pablo, Jr. was President;
- b. Agricultura Para sa Magbubukid Foundation, Inc. (APMFI), of which respondent Jocelyn D. Piorato was President;
- c. Masaganang Ani Para sa Magsasaka Foundation, Inc. (MAMFI), of which witness Marina Sula was President;
- d. Philippine Social Development Foundation, Inc. (PSDFI), of which respondent Evelyn de Leon was President; and

²² Folder 10 (C-C-13-0395), p. 2568 (Notice of Cash Allocation only).

²³ Folder 3 (OMB-C-C-13-0395), p. 573; and Folder 4 (OMB-C-C-13-0395), p. 818.

²⁴ Folder 4, p. 862; Folder 5, p. 1249; Folder 6, pp. 1413, 1529; Folder 7, pp. 1653, 1664, 1924; Folder 9, p. 2236; and Folder 10, p. 2575 (OMB-C-C-13-0395).

e. Social Development Program for Farmer's Foundation, Inc. (SDPFFI), of which witness Benhur Luy was President.

The following table discloses the details of Senator Revilla's utilization of his Php517,000,000.00 PDAF:

SARO NO.	Projects/ Activities	Beneficiaries/LGUs	Total Projects/Activities Costs (in PHP)	Implementing Agency	Project Proponent /NGOs
1.ROCS-07-05486 ²⁵	Distribution of Livelihood Materials and Farm Implements	Claver, Surigao del Sur San Agustin, Surigao del Sur Madrid, Surigao del Sur Socorro, Surigao del Norte Tubajon, Dinagat Islands	25,000,000	TLRC/TRC	AEPFFI
2. ROCS-07-08553 ²⁶	Distribution of Agricultural Starter Kits and Livelihood Manuals	Mapandan, Pangasinan Sta. Maria, Bulacan Pio V. Corpuz, Masbate Doña Remedios Trinidad, Bulacan Tumauini, Isabela	35,000,000	TLRC/TRC	PSDFI
3) ROCS-07-08555 ²⁷	Distribution of Power Sprayer and Agricultural Production Kits	Imus, Cavite Diffun, Quirino Piat, Cagayan Masantol, Pampanga	22,000,000	NABCOR	MAMFI
4) ROCS-08-05254 ²⁸	Agricultrual Production Package (knapsack sprayers, liquid fertilizers, and gardening tools)	Sta. Maria, Bulacan Mabitac, Laguna Doña Remedios Trinidad, Bulacan Tumauini, Isabela Cagayan de Oro City, Misamis Oriental Rosales, Pangasinan Plaridel, Quezon Vicenzo A. sagun, Zamboanga del Sur San Juan, Batangas Kidapawan City, North Cotabato Siocon, Zamboanga del Norte Atimonan, Quezon	65,000,000	NABCOR	MAMFI and SDPFFI

²⁵ Folder 3 (OMB-C-C-13-0395), p. 561.

²⁶ Id., p. 635.

²⁷ Folder 4 (OMB-C-C-13-0395), p. 806.

²⁸ Id., p. 860.

		Sta. Maria, Davao del Sur			
5. ROCS-08-05660 ²⁹	Agricultural Production Package (knapsack sprayers, liquid fertilizers, and gardening tools)	Lupon, Davao del Sur Claver, Surigao del Norte Magpet, North Cotabato	15,000,000	NABCOR	MAMFI
6) D-08-09789 ³⁰	Agricultural Production Packages (knapsack sprayers, gardening tools and liquid fertilizers)	San Agustin, Surigao del Sur Bansalan, Davao del Sur Buldon, Shariff Kabunsuan Malalag, Davao del Sur Gen. Salipada K. Pendatun, Maguindanao Upi, Shariff Kabunsuan Alubijid, Misamis Oriental Montevista, Compostela Valley	40,000,000	TLRC	SDPFFI
7) D-08-09558 ³¹	Agricultural Production Packages (knapsack sprayers, gardening tools and liquid fertilizers)	Libungan, North Cotabato Antipas, North Cotabato Kalamansig, Sultan Kudarat Isulan, Sultan Kudarat Katipunan, Zamboanga del Norte Malungon, Sarangani Lopez Jaena, Misamis Occidental Pigcawayan, North Cotabato	40,000,000	TLRC	SDPFFI
8) ROCS-09-04953 ³²	Farm Initiative Production Package: granulated soil conditioner, working gloves, poncho, lightweight knapsack sprayer, heavy duty shovel and heavy duty pick mattock	Jabonga, Agusan del Norte Nasipit, Agusan del Norte	50,000,000	NLDC	APMFI
	Distribution of Agricultural Starter Kits	Madrid, Surigao del Sur Cortes, Surigao del		NLDC	MAMFI

²⁹ Folder 5 (OMB-C-C-13-0395), p. 1093.

³⁰ Id., pp. 1244 and 1252.

³¹ Id., p. 1309.

³² Folder 6 (OMB-C-C-13-0395), p. 1410 and 1516.

		Sur Kibungan, Benguet Tuba, Benguet Luna, La Union			
9. ROCS-09-02357 ³³	Distribution of Agricultural Starter Kits: vegetable seeds, production tools and accessories	Gen. Salipada K. Pendatun, Maguindanao Datu Odin Sinsuat, Maguindanao Upi, Maguindanao Datu Blah T. Sinsuat, Maguindanao Buldon, Maguindanao Barira, Maguindanao	40,000,000	NLDC	MAMFI
10.G-09-07065 ³⁴	Distribution of Livelihood Kits And Conduct of Practical Skills Training	Natividad, Pangasinan Balungao, Pangasinan Marilao, Bulacan Alcala, Pangasinan San Quintin, Pangasinan San Nicolas, Pangasinan San Manuel, Pangasinan Tayug, Pangasinan	80,000,000	NLDC	AEPFFI and APMFI
11.ROCS-09-00949 ³⁵	Distribution of Agricultural Production and Livelihood Packages	Mabitaac, Laguna San Juan, Batangas, Atimonan, Quezon Doña Remedios Trinidad, Bulacan	20,000,000	NLDC	SDPFFI
12.ROCS-09-04973 ³⁶	Distribution of Livelihood Packages: Planting Materials, Tools for Backyard Gardening and Agricultural Chemicals	Dapa, Surigao del Norte Malimono, Surigao del Norte Socorro, Surigao del Norte Cagwait, Davao del Sur Cantilan, Davao del Sur Glan, Sarangani Alabel, Sarangani Santol, La Union Talaingod, Davao del Norte Lantawan, Basilan Pikit, Cotobato	85,000,000	NLDC	SDPFFI
TOTAL			517,000,000		

³³ Folder 7 (OMB-C-C-13-0395), p. 1660.

³⁴ Id., p. 1700.

³⁵ Folder 9 (OMB-C-C-13-0395), p. 2228.

³⁶ Folder 10 (OMB-C-C-13-0395), pp. 2578; 2047-2049.

The funds representing the project costs were transferred from the IAs to the NGOs/project partners pursuant to several MOAs signed by the following individuals:

SARO No.	Office of the Senator (Signatory)	Implementing Agency (Signatory)	NGO (Signatory)
ROCS-07-04586 (1 MOA) ³⁷	Cambe	TLRC- Ortiz	AEPFFI-Pablo
ROCS-07-08553 (5 MOAs) ³⁸	Cambe	TRC-Ortiz	PSDFI-de Leon
ROCS-07-08555 (1 MOA) ³⁹	(none)	NABCOR- Javellana	MAMFI-Sula
ROCS-08-05254 (2 MOAs) ⁴⁰	(none)	NABCOR- Javellana	MAMFI-Sula SDPFFI-Luy
ROCS08-05660 (1 MOA) ⁴¹	(none)	NABCOR- Javellana	MAMFI-Sula
D-08-09789 (1 MOA) ⁴²	Cambe	TRC-Ortiz	SDPFFI-Luy
D-08-09558 (8 MOAs) ⁴³	Cambe	TRC-Ortiz	SDPFFI-Luy
ROCS-09-04953 (2 MOAs) ⁴⁴	Cambe	NLDC-Amata	APMFI-Piorato MAMFI-Sula
ROCS-09-02357 (1 MOA) ⁴⁵	Cambe	NLDC-Amata	MAMFI-Sula
G-09-07065 (2 MOAs) ⁴⁶	Cambe	NLDC-Amata	AEPFFI-Pablo APMFI-Piorato

³⁷ Folder 3 (OMB-C-C-13-0395), pp. 574-577.
³⁸ Id., pp. 650-674.
³⁹ Folder 4 (OMB-C-C-13-0395), pp. 819-821.
⁴⁰ Id., pp. 869-870; 914-915.
⁴¹ Folder 5 (OMB-C-C-13-0395), pp. 1101-1102.
⁴² Id., pp. 1238-1242.
⁴³ Id., pp. 1310-1349.
⁴⁴ Folder 6 (OMB-C-C-13-0395), pp. 1415-1419; 1532-1537.
⁴⁵ Folder 7 (OMB-C-C-13-0395), pp. 1665-1668.

ROCS-09-00949 (1 MOA) ⁴⁷	Cambe	NLDC-Amata	SDPFFI-Luy
ROCS-09-04973 (2 MOAs) ⁴⁸	Cambe	NLDC-Amata	SDPFFI-Luy AEPFFI-Pablo

After execution of the MOAs, the agricultural and livelihood assistance kits/packages were supposed to be delivered by the NGOs to identified beneficiaries/municipalities in different parts of the country, but, as will be stated later, no deliveries were made.

The NGOs/ project partners were later paid in full by the IAs upon the NGO's submission of Disbursement, Progress, Accomplishment, Fund Utilization, Inspection, and Delivery Receipts and Delivery Reports, as well as the Certificates of Acceptance. The details of payments to the NGOs/project partners are reflected in the table below:

SARO No.	Disbursement Voucher No.	Date of DV	Amount (PhP)	Check No.	Paying Agency/ Claimant/Payee
ROCS-07-05486	12007040728	undated	5,000,000	850467 (LBP)	TLRC/AEPFFI
	12007040729	undated	5,000,000	850468 (LBP)	TLRC/AEPFFI
	12007040730	undated	5,000,000	850469 (LBP)	TLRC/AEPFFI
	12007040731	undated	5,000,000	850471 (LBP)	TLRC/AEPFFI
	12007040732	undated	5,000,000	850470 (LBP)	TLRC/AEPFFI

⁴⁶ Id., pp. 1711-1715; Folder 8 (OMB-C-C-13-0395), pp. 1929-1933.

⁴⁷ Folder 9 (OMB-C-C-13-0395), pp. 2237-2241.

⁴⁸ Folder 10 (OMB-C-C-13-0395), pp. 2584-2589; 2614-2619.

ROCS-07-08553	012007122114	undated	10,000,000	885608 (LBP)	TLRC/PSDFI
	012007122124	undated	10,000,000	885609 (LBP)	TLRC/PSDFI
	012007122127	undated	5,000,000	885610 (LBP)	TLRC/PSDFI
	012007122126	undated	5,000,000	885611 (LBP)	TLRC/PSDFI
	012007122125	undated	5,000,000	885612 (LBP)	TLRC/PSDFI
	012008051146	undated	3,500,000	866710 (LBP)	TLRC/PSDFI
ROCS-07-08555	08-01-0036	01-08-08	10,476,000	407790 (UCPB)	NABCOR/MAMFI
	08-05-01695	05-19-08	1,164,000	416925 (UCPB)	NABCOR/MAMFI
ROCS-08-05254	08-09-03208	09-02-08	21,825,000	437080 (UCPB)	NABCOR/MAMFI
	09-05-1732	05-22-09	2,425,000	455991 (UCPB)	NABCOR/MAMFI
	08-08-03128-A	08-28-08	34,920,000	437045 (UCPB)	NABCOR/SDPFFI
	09-05-1682	05-19-09	3,880,000	455974 (UCPB)	NABCOR/SDPFFI
ROCS-08-05660	08-09-03486	09-19-08	13,095,000	437191 (UCPB)	NABCOR/MAMFI
	09-04-1626	05-14-09	1,455,000	455915 (UCPB)	NABCOR/MAMFI
D-08-09789	012009010006	undated	40,000,000	890033 (LBP)	TLRC/SDPFFI
	012009030675	undated	4,000,000	890081 (LBP)	TLRC/SDPFFI
D-08-09558	12008122862	undated	5,000,000	890025 (LBP)	TLRC/SDPFFI
	12008122861	undated	5,000,000	890026 (LBP)	TLRC/SDPFFI
	12008122863	undated	5,000,000-	890027 (LBP)	TLRC/SDPFFI
	12008122864	undated	5,000,000	890028 (LBP)	TLRC/SDPFFI
	12008122865	undated	5,000,000	890029 (LBP)	TLRC/SDPFFI
	12008122866	undated	5,000,000	890030 (LBP)	TLRC/SDPFFI
	12008122867	undated	5,000,000	890031 (LBP)	TLRC/SDPFFI
	12008122868	undated	5,000,000	890032 (LBP)	TLRC/SDPFFI
	12009020441	undated	4,000,000	890076 (LBP)	TLRC/SDPFFI
ROCS-09-04953			(600,000)		
	09091357	09-23-09	5,400,000	244556 (LBP)	NLDC/APMFI
	09101442	10-06-09	10,000,000	244569 (LBP)	NLDC/APMFI
	09101539	10-27-09	4,000,000	244591 (LBP)	NLDC/APMFI
	09091356	09-18-09	9,000,000	244555 (LBP)	NLDC/MAMFI
	09101441	10-11-09	15,000,000	244568 (LBP)	NLDC/MAMFI
	09101533	10-26-09	6,000,000	244586 (LBP)	NLDC/MAMFI
ROCS-09-02357	09081192	08-24-09	12,000,000	244529 (LBP)	NLDC/MAMFI
	09091256	09-04-09	20,000,000	244541 (LBP)	NLDC/MAMFI
	09091320	09-18-09	8,000,000	244547 (LBP)	NLDC/MAMFI
G-09-07065	09111698	11-04-09	12,000,000	244605 (LBP)	NLDC/AEPFFI
	09121746	12-03-09	20,000,000	244612 (LBP)	NLDC/AEPFFI
	10010010	01-06-10	8,000,000	244636 (LBP)	NLDC/AEPFFI
	10050748	05-07-10	4,000,000	260951 (LBP)	NLDC/AEPFFI
	09111664	11-03-09	12,000,000	0244606 (LBP)	NLDC/APMFI
	09121745	12-03-09	20,000,000	024611 (LBP)	NLDC/APMFI
	10040679	04-29-10	4,000,000	0260936 (LBP)	NLDC/APMFI
ROCS-09-00949	09040435	04-14-09	6,000,000	918439 (LBP)	NLDC/SDPFFI
	09040486	04-23-09	10,000,000	918442 (LBP)	NLDC/SDPFFI
	09050583	05-13-09	4,000,000	918448 (LBP)	NLDC/SDPFFI
ROCS-09-04973	09081193	08-24-09	12,000,000	244530 (LBP)	NLDC/SDPFFI
	09091255	09-04-09	20,000,000	244540 (LBP)	NLDC/SDPFFI
	09091324	09-18-09	8,000,000	244551 (LBP)	NLDC/SDPFFI

	09081196	08-24-09	13,500,000	244528 (LBP)	NLDC/AEPFFI
	09091254	09-04-09	22,500,000	244539 (LBP)	NLDC/AEPFFI
	09091321	09-18-09	9,000,000	244548 (LBP)	NLDC/AEPFFI
TOTAL			515,740,000		

Signatories to all the Disbursement Vouchers (DVs) covering payment by the IAs for the agricultural and livelihood projects who are respondents herein are indicated in the table below:

SARO	Disbursement Voucher No.	Signatories of the DV			
		BOX A (Expenses/Advances necessary, lawful, and incurred under my direct supervision)	BOX B Supporting Documents Complete and proper/Budget Utilization/Verification /Certification as to Cash/Fund Availability	Certified by/supporting documents attached	BOX C (Approved for Payment)
ROCS-07-05486	12007040728 ⁴⁹	Figura	Baysa	Jover	Ortiz
	12007040729 ⁵⁰	Figura	Baysa	Jover	Ortiz
	12007040730 ⁵¹	Figura	Baysa	Jover	Ortiz
	12007040731 ⁵²	Figura	Baysa	Jover	Ortiz
	12007040732 ⁵³	Figura	Baysa	Jover	Ortiz
ROCS-07-08553	012007122114 ⁵⁴	Cunanan	Espiritu	Jover	Ortiz
	012007122124 ⁵⁵	Cunanan	Espiritu	Jover	Ortiz
	012007122127 ⁵⁶	Cunanan	Espiritu	Jover	Ortiz

⁴⁹ Folder 3 (OMB-C-C-13-0395), p. 563.

⁵⁰ Id., p. 565.

⁵¹ Id., p. 567.

⁵² Id., p. 571.

⁵³ Id., p. 569.

⁵⁴ Id., p. 638.

⁵⁵ Id., p. 640.

⁵⁶ Id., p. 642.

	012007122126 ⁵⁷	Cunanan	Espiritu	Jover	Ortiz
	012007122125 ⁵⁸	Cunanan	Espiritu	Jover	Ortiz
	012008051146 ⁵⁹	Cunanan	Espiritu	Jover	Ortiz
ROCS-07-08555	08-01-0036 ⁶⁰	Munsod	Johnson	(none)	Javellana
	08-05-01695 ⁶¹	Munsod	Johnson	(none)	Javellana
ROCS-08-05254	08-09-03208 ⁶²	Cacal	Guañizo	(none)	Javellana
	09-05-1732 ⁶³	Cacal	Guañizo	(none)	Javellana
	08-08-03128-A ⁶⁴	Calcal	Guañizo	(none)	Javellana
	09-05-1682 ⁶⁵	Cacal	Guañizo	(none)	Javellana
ROCS-08-05660	08-09-03486 ⁶⁶	Cacal	Guañizo	(none)	Javellana
	09-04-1626 ⁶⁷	Cacal	Guañizo	(none)	Javellana
D-08-09789	012009010006 ⁶⁸	Lacsamana	Espiritu	Jover	Cunanan
	012009030675 ⁶⁹	Lacsamana	Espiritu	Jover	Cunanan
D-08-09558	12008122862 ⁷⁰	Lacsmana	Espiritu	Jover	Cunanan
	12008122861 ⁷¹	Lacsamana-	Espiritu	Jover	Cunanan
	12008122863 ⁷²	Lacsamana	Espiritu	Jover	Cunanan
	12008122864 ⁷³	Lacsamana	Espiritu	Jover	Cunanan
	12008122865 ⁷⁴	Lacsamana	Espiritu	Jover	Cuananan

⁵⁷ Id., p. 644.
⁵⁸ Id., p. 646.
⁵⁹ Id., p. 648.
⁶⁰ Folder 4 (OMB-C-C-13-0395), p. 812.
⁶¹ Id., p. 815.
⁶² Id., p. 863.
⁶³ Id., p. 866.
⁶⁴ Id., p. 910.
⁶⁵ Id., p. 912.
⁶⁶ Folder 5 (OMB-C-C-13-0395), p. 1095.
⁶⁷ Id., 1098.
⁶⁸ Id., p. 1245.
⁶⁹ Id., p. 1247.
⁷⁰ Folder “D-08-09588” (OMB-C-C-13-0316), p. 3513.
⁷¹ Id., at p. 3528.
⁷² Id., at p. 3539.
⁷³ Id., p. 1053.
⁷⁴ Folder “D-08-09588” (OMB-C-C-13-0316), p. 3561.

	12008122866 ⁷⁵	Lacsamana	Espiritu	Jover	Cunanan
	12008122867 ⁷⁶	Lacsamana	Espiritu	Jover	Cunanan
	12008122868 ⁷⁷	Lacsamana	Espiritu	Jover	Cunanan
	12009020441 ⁷⁸	Lacsamana	Espiritu	Jover	Cunanan
ROCS-09-04953	09091357 ⁷⁹	Sevidal	Ordoñez	Cruz	Amata
	09101442 ⁸⁰	Sevidal	Ordoñez	Cruz	Amata
	09101539 ⁸¹	Sevidal	Ordoñez	Cruz	Amata
	09091356 ⁸²	Sevidal	Ordoñez	Cruz	Amata
	09101441 ⁸³	Sevidal	Ordoñez	Cruz	Amata
	09101533 ⁸⁴	Sevidal	Ordoñez	Cruz	Amata
ROCS-09-02357	09081192 ⁸⁵	Sevidal	Ordoñez	Cruz	Amata
	09091256 ⁸⁶	Sevidal	Ordoñez	Cruz	Amata
	09091320 ⁸⁷	Sevidal	Ordoñez	Cruz	Amata
G-09-07065	09111698 ⁸⁸	Sevidal	Ordoñez	Cruz	Amata
	09121746 ⁸⁹	Sevidal	Ordoñez	Cruz	Amata
	10010010 ⁹⁰	Sevidal	Ordoñez	Cruz	Amata

⁷⁵ Id., at p. 3572.

⁷⁶ Id., p. 1087.

⁷⁷ Id., p. 1098.

⁷⁸ Folder “d-08-09558”, (OMB-C-C-13-0316), p. 3606.

⁷⁹ Folder 6 (OMB-C-C-13-0395), p. 1428.

⁸⁰ Id., p. 1436.

⁸¹ Id., p. 1445.

⁸² Id., p. 1518.

⁸³ Id., p. 1520.

⁸⁴ Id., p. 1522.

⁸⁵ Folder 7 (OMB-C-C-13-0395), p. 1647.

⁸⁶ Id., p. 1649.

⁸⁷ Id., p. 1651.

⁸⁸ Id., p. 1702.

⁸⁹ Id., p. 1704.

⁹⁰ Id., p. 1706.

	10050748 ⁹¹	Sevidal	Filipina Rodriguez	Cruz	Amata
	09111664 ⁹²	Sevidal	Ordoñez	Cruz	Amata
	09121745 ⁹³	Sevidal	Ordoñez	(none)	(none)
	10040679 ⁹⁴	Sevidal	Filipina Rodriguez	(none)	Amata
ROCS-09-00949	09040435 ⁹⁵	Sevidal	Ordoñez	(none)	Amata
	09040486 ⁹⁶	Sevidal	Ordoñez	(none)	Amata
	09050583 ⁹⁷	Sevidal	Ordoñez	(none)	Amata
ROCS-09-04973	09081193 ⁹⁸	Sevidal	Ordoñez	Cruz	Amata
	09091255 ⁹⁹	Sevidal	Ordoñez	Cruz	Amata
	09091324 ¹⁰⁰	Sevidal	Ordoñez	Cruz	Amata
	09081196 ¹⁰¹	Sevidal	Ordoñez	Cruz	Amata
	09091254 ¹⁰²	Sevidal	Ordoñez	Cruz	Amata
	09091321 ¹⁰³	Sevidal	Ordoñez	Cruz	Amata

Details of the checks issued by the IAs in payment of the projects, and the signatories thereto are indicated in the following table:

⁹¹ Id., p. 1708.
⁹² Folder 8 (OMB-C-C-13-0395), p. 1943.
⁹³ Id., 1953.
⁹⁴ Id., p. 2000.
⁹⁵ Folder 9 (OMB-C-C-13-0395), p. 2230.
⁹⁶ Id., p. 2232.
⁹⁷ Id., p. 2234.
⁹⁸ Folder 10 (OMB-C-C-13-0395), p. 2569.
⁹⁹ Id., p. 2571.
¹⁰⁰ Id., p. 2573.
¹⁰¹ Id., p. 2606.
¹⁰² Id., p. 2608.
¹⁰³ Id., p. 2610.

SARO No.	Disbursement Voucher No.	Check No.	Net Amount (Php) (After deducting 3%-10% management fee)	Implementing Agency/ies & Signatories of the Check	Official Receipt Issued	Received Payment (see DV)
ROCS-07-05486						
	12007040728	850467 ¹⁰⁴	4,800,000	TLRC	0201	Suñas
	12007040729	850468 ¹⁰⁵	4,800,000	TLRC	0202	Suñas
	12007040730	850469 ¹⁰⁶	4,800,000	TLRC	0203	Suñas
	12007040731	850471 ¹⁰⁷	4,800,000	TLRC	0205	Suñas
	12007040732	850470 ¹⁰⁸	4,800,000	TLRC	0204	Suñas
ROCS-07-08553						
	012007122114	885608 ¹⁰⁹	8,000,000	TRC-Ortiz	-	De Leon
	012007122124	885609 ¹¹⁰	8,000,000	TRC-Ortiz	-	De Leon
	012007122127	885610 ¹¹¹	4,000,000	TRC-Ortiz	-	De Leon
	012007122126	885611 ¹¹²	4,000,000	TRC-Ortiz	-	De Leon
	012007122125	885612 ¹¹³	4,000,000	TRC-Ortiz	-	De Leon
	012008051146	866710 ¹¹⁴	3,500,000	TRC-Ortiz	-	De Leon
ROCS-07-08555						
	08-01-0036	407790 ¹¹⁵	10,476,000	NABCOR-Mendoza & Javellana	3551	Sula
	08-05-01695	416925 ¹¹⁶	1,164,000	NABCOR-Mendoza & Javellana	3608	Rodriguez
ROCS-08-05254						
	08-09-03208	437080 ¹¹⁷	21,825,000	NABCOR-Mendoza & Javellana	3614	Sula
	09-05-1732	455991 ¹¹⁸	2,425,000	NABCOR-Mendoza & Javellana	3630	Sula

¹⁰⁴ Folder 3 (OMB-C-C-13-0395), p. 564.

¹⁰⁵ Id., p. 566.

¹⁰⁶ Id., p. 568.

¹⁰⁷ Id., p. 572.

¹⁰⁸ Id., p. 570.

¹⁰⁹ Id., p. 639.

¹¹⁰ Id., p. 641.

¹¹¹ Id., p. 643.

¹¹² Id., p. 645.

¹¹³ Id., p. 647.

¹¹⁴ Id., p. 649.

¹¹⁵ Folder 4 (OMB-C-C-13-0395), p. 813.

¹¹⁶ Id., p. 816.

¹¹⁷ Id., p. 864.

¹¹⁸ Id., p. 867.

	08-08-0318	437045 ¹¹⁹	39,920,000	NABCOR-Mendoza & Javellana	211	Luy
	09-05-1682	455974 ¹²⁰	3,880,000	NABCOR-Mendoza & Javellana	270	Rodriguez
ROCS-08-05660						
	08-09-03486	437191 ¹²¹	13,095,000	NABCOR-Mendoza & Javellana	3564	Sula
	09-04-1626	455915 ¹²²	1,455,000		3624	Rodriguez
D-08-09789						
	012009010006	890033 ¹²³	32,000,000	TRC-Cunanan	247	Suñas
	012009030675	890081 ¹²⁴	4,000,000	TRC-Ortiz	257	De Asis
D-08-09558						
	12008122862	890025 ¹²⁵	4,000,000		-	
	12008122861	890026 ¹²⁶	4,000,000		-	
	12008122863	890027 ¹²⁷	4,000,000			
	12008122864	890028 ¹²⁸	4,000,000		238	
	12008122865	890029 ¹²⁹	4,000,000		-	
	12008122866	890030 ¹³⁰	4,000,000		-	
	12008122867	890031 ¹³¹	4,000,000		241	
	12008122868	890032 ¹³²	4,000,000		248	
	12009020441	890076 ¹³³	4,000,000		-	
ROCS-09-04953						
	09091357	244556 ¹³⁴	5,400,000	NLDC-Amata & Jalandoni	410	Uy
	09101442	244569 ¹³⁵	10,000,000	NLDC-Amata & Jalandoni	413	Uy
	09101539	244591 ¹³⁶	4,000,000	NLDC-Amata & Jalandoni	414	Uy
	09091356	244555 ¹³⁷	8,100,000	NLDC-Amata	-	Rodriguez

¹¹⁹ Id., p. 911.

¹²⁰ Id., p. 913.

¹²¹ Folder 5 (OMB-C-C-13-0395), p. 1096.

¹²² Id., p. 1099.

¹²³ Id., p. 1246.

¹²⁴ Id., p. 1248.

¹²⁵ Folder "D-08-09558", (OMB-C-C-13-0316), p. 3510.

¹²⁶ Id., p. 3525.

¹²⁷ Id., p. 3537.

¹²⁸ Id., p. 3548.

¹²⁹ Folder 5 (OMB-C-C-13-0395), p. 1360.

¹³⁰ Folder "D-08-09558", (OMB-C-C-13-0316), P. 3570.

¹³¹ Id., p. 3582.

¹³² Folder 5 (OMB-C-C-13-0395), p. 1365.

¹³³ Id., p. 1370.

¹³⁴ Folder 6 (OMB-C-C-13-0395), p. 1430.

¹³⁵ Id., p. 1438.

¹³⁶ Id., p. 1446.

				&Jalandoni		
	09101441	244568 ¹³⁸	15,000,000	NLDC-Amata & Jalandoni	-	Rodriguez
	09101533	244586 ¹³⁹	6,000,000	NLDC-Amata & Jalandoni	-	Rodriguez
ROCS- 09- 02357						
	09081192	244529 ¹⁴⁰	10,800,000	NLDC-Amata &Jalandoni	3592	Rodriguez
	09091256	244541 ¹⁴¹	20,000,000	NLDC-Amata &Jalandoni	3594	Rodriguez
	09091320	244547 ¹⁴²	8,000,000	NLDC-Amata &Jalandoni	-	Rodriguez
G-09- 07065						
	09111698	244605 ¹⁴³	10,800,000	NLDC-Amata &Jalandoni	0258	Suñas
	09121746	244612 ¹⁴⁴	20,000,000	NLDC-Amata &Jalandoni	0259	Suñas
	10010010	244636 ¹⁴⁵	4,000,000	NLDC-Amata &Jalandoni	0262	Suñas
	10050748	260951 ¹⁴⁶	4,000,000	NLDC-Amata &Jalandoni	0275	Suñas
	09111664	0244606 ¹⁴⁷	10,800,000	NLDC-Amata &Jalandoni	416	Uy
	09121745	0244611 ¹⁴⁸	20,000,000	NLDC-Amata &Jalandoni	417	Uy
	10040679	0260936 ¹⁴⁹	4,000,000	NLDC-Amata &Jalandoni	452	Uy
ROCS- 09- 00949						
	09040435	918439 ¹⁵⁰	5,400,000	NLDC- Sugcang &Amata	-	De Leon
	09040486	918442 ¹⁵¹	10,000,000	NLDC- Sugcang & Amata	-	De Leon
	09050583	918448 ¹⁵²	4,000,000	NLDC- Sugcang & Amata	-	De Leon
ROCS- 09-						

¹³⁷ Id., p. 1519.

¹³⁸ Id., p. 1521.

¹³⁹ Id., p. 1523.

¹⁴⁰ Folder 7 (OMB-C-C-13-0395), p. 1648.

¹⁴¹ Id., p. 1650.

¹⁴² Id., p. 1652.

¹⁴³ Id., p. 1703.

¹⁴⁴ Id., p. 1705.

¹⁴⁵ Id., p. 1707.

¹⁴⁶ Id., p. 1709.

¹⁴⁷ Folder 8 (OMB-C-C-13-0395), p. 1944.

¹⁴⁸ Id., p. 1955.

¹⁴⁹ Id., p. 2002.

¹⁵⁰ Folder 9 (OMB-C-C-13-0395), p. 2231.

¹⁵¹ Id., p. 2233.

¹⁵² Id., p. 2235.

04973						
	09081193	244530 ¹⁵³	10,800,000	NLDC-Amata & Jalandoni	321	De Leon
	09091255	244540 ¹⁵⁴	20,000,000	NLDC-Amata & Jalandoni	323	De Leon
	09091324	244551 ¹⁵⁵	8,000,000	NLDC-Amata & Jalandoni	324	De Leon
	09081196	244528 ¹⁵⁶	12,150,000	NLDC-Amata & Sugang	-	Suñas
	09091254	244539 ¹⁵⁷	22,500,000	NLDC-Amata & Sugang	-	Suñas
	09091321	244548 ¹⁵⁸	9,000,000	NLDC-Amata & Sugang	-	Suñas
TOTAL			480,090,000			

Field verifications conducted by complainant FIO revealed that the amount of Php517,000,000.00 PDAF of Senator Revilla was never used for the intended projects. It appears that the documents submitted by the NGOs/project partners to the IAs such as, Disbursement, Progress, Accomplishment, Fund Utilization, Inspection, Delivery Receipts and Delivery Reports, as well as the Certificates of Acceptance, were all fabricated.

The livelihood and agricultural production kits/packages never reached the intended beneficiaries, i.e., either there were no projects or goods were never delivered. The Mayors and the Municipal Agriculturists, who had reportedly received the

¹⁵³ Folder 10 (OMB-C-C-13-0395), p. 2570.
¹⁵⁴ Id., p. 2572.
¹⁵⁵ Id., p. 2574.
¹⁵⁶ Id., p. 2607.
¹⁵⁷ Id., p. 2609.
¹⁵⁸ Id., p. 2611.

livelihood assistance kits/packages for their respective municipalities, denied having received anything from the Office of Senator, the IA, or any of the project partners. The mayors or municipal agriculturists were not even aware of the projects.

As reflected above, the signatures on the Certificates of Acceptance and Delivery Reports were forged, and the farmers-recipients enumerated on the lists of beneficiaries denied having received any livelihood assistance kits/packages. In fact, many of the names appearing on the lists as farmer-recipients were neither residents nor registered voters of the place where they were listed as beneficiaries; were fictitious; had jumbled surnames; while others were already deceased. In other words, these purported livelihood projects were “ghost projects.”

The Commission on Audit (COA), through its Special Audits Office, conducted an audit of the PDAF allocations and disbursements covering the period 2007-2009, its findings of

which are found in the COA Special Audits Office Report (the “2007-2009 COA Report”).¹⁵⁹

The observations of the COA were: (a) the IAs, including NABCOR, NLDC and TRC, did not actually implement the PDAF-funded projects; instead, the IAs released the funds to the NGOs, albeit charging a “management fee” therefor; (b) the direct releases by the IAs of PDAF to NGOs contravened the DBMs regulations considering that the same were not preceded by endorsements from the executive departments exercising supervisory powers over the IAs; (c) worse, the **releases were made essentially at the behest of the sponsoring legislator**; (d) almost all of the NGOs that received PDAF releases did not have a track record on implementation of government projects, and their addresses were dubious; (e) the selection of the NGOs, as well as the procurement of the goods for distribution to the beneficiaries, did not undergo public bidding; and (f) some of the suppliers who allegedly provided the goods to the NGOs denied ever having dealt with this NGOs, contrary to the NGOs’ claims.

¹⁵⁹ SAOR No. 2012-13, Folder 2 (OMB-C-C-13-0396).

The COA also found that the selections of the NGO were not compliant with the provisions of COA Circular No. 2007-001 and GPPB Resolution No. 12-2007; the suppliers and reported beneficiaries were unknown or could not be located at their given addresses; the NGOs had provided non-existent addresses or their addresses were traced to mere shanties or high-end residential units without any signages; and the NGOs submitted questionable documents, or failed to liquidate or fully document the utilization of funds.

Verily, the findings in the the 2007-2009 COA Report jibe with the whistleblowers' testimonies and are validated by the results of the FIO's on-site field verification.

IN FINE, the PDAF-funded projects of Senator Revilla were “ghost” or inexistent.

Complainants contend that the amount of Php517,000,000.00 allotted for livelihood and agricultural production projects was, instead, *misappropriated* and *converted* to the personal use and benefit of Senator Revilla and Napoles in conspiracy with the rest of the respondents.

Witnesses Luy, Sula, and Suñas claimed that the foundation-NGOs endorsed by Senator Revilla were all *dummies* of Napoles who operated them from her JLN office at Unit 2502, Discovery Center Suites, Ortigas Center, Pasig City, and were created for the purpose of funnelling his PDAF through NABCOR, NLDC, and TRC/TLRC; the majority of the incorporators, officers, and members of these NGOs are household helpers, relatives, employees and friends of Napoles; some incorporators/coporators of the NGOs were aware of their involvement in the creation thereof while others were not; and for those unaware of their involvement, their signatures in the Articles of Incorporation of the NGOs were forged.

Luy, Sula and Suñas add that the pre-selected president of each of the NGOs, in addition to being required to furnish the names of at least five persons to complete the incorporators, were obliged to sign an application for opening bank accounts in the name of the NGO, and to pre-sign blank withdrawal slips; the NGOs maintained bank accounts with either METROBANK, Magdalena Branch or LANDBANK of the Philippines, EDSA-Greenhills Branch, from which Napoles

would withdraw and/or cause the withdrawal of any and all amounts paid by the IAs to the NGOs involved.

Per Luy's records, Senator Revilla received, through Cambe, total commissions, rebates, or kickbacks amounting to at least P224,512,500: P10,000,000.00 for 2006;¹⁶⁰ P61,000,000.00 for 2007;¹⁶¹ P80,000,000.00 for 2008;¹⁶² P40,000,000.00 for 2009;¹⁶³ and P33,512,500.00 for 2010.¹⁶⁴ The "pay offs" usually took place at the JLN office in Ortigas. Luy, Sula and Suñas often heard Napoles refer to Senator Revilla by his code name "*Pogi*"¹⁶⁵ and saw Napoles hand over the money meant for the Senator to Cambe at the premises of JLN. The cash would come either from Luy's vault or from Napoles herself.

On the other hand, Napoles' share of the money from Senator Revilla's PDAF was delivered in cash by witnesses Luy, Suñas and Sula, and respondents Encarnacion and de Asis either at the JLN office or at her residence at 18B, 18th Floor, North Wing Pacific Plaza Tower Condominium, Taguig

¹⁶⁰ Sworn Statements (OMB-C-C-13-0316), p. 609; p. 629.

¹⁶¹ Id.

¹⁶² Id.

¹⁶³ Id., p. 630

¹⁶⁴ Id.

¹⁶⁵ Id., p. 814.

City. In the event of space constraints at her residence, Napoles would deposit some of the money into the bank accounts of the following companies which she owned:¹⁶⁶

Registered Owner of the Account	Bank	Account Number
JO-CHRIS Trading	Metrobank	7255-50955-8
JO-CHRIS Trading	Metrobank	007-026-51152-2 (Checking)
JO-CHRIS Trading	Metrobank	3600024885
JLN Corporation	Metrobank	073-3-07352390-8
JLN Corporation	Metrobank	007-073-50928-5 (Checking)
JCLN Global Properties Development Corporation	Metrobank	007-035-52543-9

II. THE CHARGES

The NBI thus charges Senator Revilla with **PLUNDER** for acquiring/receiving on various occasions, in conspiracy with his co-respondents, commissions, kickbacks, or rebates, in the total amount of at least Php224,512,500.00 from the “projects” financed by his PDAF from 2006 to 2010.

¹⁶⁶ Id., p. 389.

The FIO, on the other hand, charges Senator Revilla and the rest of the respondents with violating **SECTION 3(E) of RA 3019**, as amended, for giving unwarranted benefits to Napoles and SDPFFI, APMFI, PSDFI, MAMFI and AEPFFI in the implementation of his PDAF-funded projects, thus, causing undue injury to the government in the amount of Php517,000,000.00.

By Orders dated 19 and 29 November 2013, this Office directed respondents to file their respective counter-affidavits in these cases. Despite notice of the Orders dated 19 and 29 November 2013, Napoles, Ortiz, Jalandoni, Relevo, De Leon, Piorato, Lim, and Encarnacion failed to file any counter-affidavits, prompting this Office to consider them having waived their right to file the same.

Despite earnest efforts, copies of the same Orders could not be served on Lacsamana, Uy, Rodriguez and Ogerio they being said to be unknown at their last known address.

III. THE RESPONDENTS' COUNTER-AFFIDAVIT

SENATOR REVILLA, in his Counter-Affidavit¹⁶⁷ dated 16 January 2014, denies the accusations against him, alleging that: the signatures in the PDAF documents submitted by the NBI and FIO that supposedly belong to him and Cambe are forgeries; in so far as he is concerned, his office's utilization of the PDAF had "*always been regular and above-board;*" even if there are irregularities in the PDAF use, he "*should not be held liable as [his] involvement in the PDAF released (sic) is limited;*" there is no "*credible proof*" showing that he committed the offenses imputed to him; he did not conspire with anyone to commit Plunder, Malversation or violation of Section 3 (e) of R. A. No. 3019; his "*mere position as a Senator cannot, and should not, be equated to a specific act in furtherance of the crime of Plunder;*" and he neither acquired nor amassed ill-gotten wealth.

In his Counter-Affidavit¹⁶⁸ dated 20 January 2014 and Supplemental Counter-Affidavit¹⁶⁹ dated 12 March 2014, **CAMBE** alleges that: he did not commit any illegal or

¹⁶⁷ Folder (OMB-C-C-13-0316), pp. 1-45; Folder (OMB-C-C-13-0395), pp. 1-68.

¹⁶⁸ Folder (OMB-C-C-13-0316), pp. 146-172.

¹⁶⁹ Folder (OMB-C-C-13-0316), pp. 870-877.

prohibited act in relation to the PDAF projects; his purported signatures in letters and reports relating to the PDAF transactions which mention IAs and NGOs allegedly tasked to implement the projects are forgeries; he did not receive any amount from the PDAF nor did he connive with any of his correspondents to acquire, amass or accumulate ill-gotten wealth; none of the “overt or criminal acts” constitutive of Plunder has been shown to be present; and he did not take advantage of his official position as, on the contrary, he performed his duties in good faith.

Senator Revilla and Cambe, in their separate Motions dated 15 January 2014¹⁷⁰ and 20 January 2014, moved for suspension of the preliminary investigation on the ground of prejudicial question. This Office, however, ruled that the suspension of the preliminary investigation was unwarranted in its Joint Order¹⁷¹ dated 28 January 2014.

Senator Revilla’s Motion for Reconsideration dated 3 February 2014¹⁷² and Cambe’s Motion for Reconsideration

¹⁷⁰ Folder (OMB-C-C-13-0316), pp. 3257-3293.

¹⁷¹ Id., pp. 3492-3506.

¹⁷² Id., pp. 3306-3332.

dated 17 February 2014¹⁷³ respecting the above ruling was likewise denied by Order dated 3 March 2014.¹⁷⁴

Cambe's *Second Motion to Suspend Proceedings*¹⁷⁵ dated 12 March 2014 was denied by Order dated March 14, 2014.¹⁷⁶

**NATIONAL LIVELIHOOD DEVELOPMENT CORPORATION
(NLDC) RESPONDENTS**

Denying any involvement in the misuse of the PDAF or of having profited from it, **AMATA**, NLDC's President, avers in her 20 January 2014 Counter-Affidavit¹⁷⁷ that, because of the "*possibility of political pressure*," she "*manifested...her discomfort from (sic) the designation of NLDC as one of the Implementing Agencies for PDAF*" and "*did not want to be involved in the distribution of PDAF*," kept a distance from the *solons anf the NGOs*" involved in PDAF-related transactions, and had repeatedly requested the DBM in writing to exclude her agency from those authorized to implement PDAF-related projects; save for these instant complaints, she has not been formally charged with any administrative or criminal case in

¹⁷³ Id., pp. 3421-3431.

¹⁷⁴ Id., pp. 3478-3491.

¹⁷⁵ Folder (OMB-C-C-13-0316), pp. 870-877.

¹⁷⁶ Folder (OMB-C-C-13-0316), pp. 3539-3543.

¹⁷⁷ Folder (OMB-C-C-13-0316), pp. 1164-1231; Folder (OMB-C-C-13-0395), pp. 681-698.

her more than 25 years in the civil service; and to ensure transparency, she “*caused the preparation of standard Memorandum of Agreement (MOA) for PDAF transactions providing the safety nets for NLDC, as well as a Process Flow Chart to clearly identify the responsibilities and accountabilities of the Solons, the NGOs and the NLDC PDAF internal processors for easy tracking of liabilities and irregularities that may be committed.*”

BUENAVENTURA, then a regular employee of the NLDC, avers in her Counter-Affidavit¹⁷⁸ dated 6 March 2014, that in her processing of documents relating to PDAF projects, she “*did not do anything illegal or violate the instructions of (her) immediate superior;*” in accordance with her functions, she “*checked and verified the endorsement letters of Senator*” Ramon Revilla, Jr., “*which designated the NGOs that would implement his PDAF projects and found them to be valid and authentic;*” and she also confirmed the authenticity of the authorization given by Senator Revilla to his subordinates regarding the monitoring, supervision and implementation of PDAF projects.

¹⁷⁸ Folder (OMB-C-C-13-0316), pp. 473-488; Folder (OMB-C-C-13-0395), pp. 320-335.

Denying any participation in the implementation of the PDAF projects or having received any personal benefit in relation to PPDAF projects, she maintains that her evaluation and verification reports were accurate, and she was never a party to the purported anomalies arising from PDAF-related transactions.

In his Counter-Affidavit¹⁷⁹ dated 15 January 2014, **SEVIDAL**, NLDC Director IV, denies having committed the offenses charged. He alleges that complainant FIO submitted a false certificate of non-forum shopping, the NBI having already filed an earlier criminal complaint against him arising from the same set of facts averred in the FIO's criminal complaint; the filing of the criminal charges was premature because the disallowances issued by the COA are not yet final and executory; he was not among those NLDC employees identified by complainants' witnesses who supposedly planned and implemented PDAF-funded projects and points to Senator Revilla and Napoles, not NLDC employees, as the parties responsible for the misuse of the PDAF. He insists that Senator Revilla, through Cambe, were responsible for "identifying the projects, determining the project costs and

¹⁷⁹ Folder (OMB-C-C-13-0316), pp. 975-1032; Folder (OMB-C-C-13-0395), pp. 481-547.

choosing the NGOs” which was “manifested in the letters of Senator Revilla;” he and other NLDC employees were merely victims of the “*political climate*” and “*bullied into submission by the lawmakers;*” and he never derived any personal benefit from the purported misuse of the PDAF.

CRUZ, in her Counter-Affidavit¹⁸⁰ dated 31 January 2014, also denied the charges against her, claiming that: (a) she only certified the existence, not the authenticity, of PDAF documents in the exercise of her duties; (b) her having certified that the PDAF documents were attached to the corresponding disbursement vouchers does not constitute Plunder, Malversation or violation of Section 3 (e) of R. A. No. 3019; (c) she did not conspire with anyone to commit the offenses charged; (d) she did not receive anything in relation to the PDAF projects implemented by her office; and (e) she does not know whether the PDAF was abused by any or all of her co-respondents.

In her Counter-Affidavit¹⁸¹ dated 27 January 2014, **ORDOÑEZ**, NLDC Cashier IV, argues that her participation in

¹⁸⁰ Folder (OMB-C-C-13-0316), pp. 280-401.

¹⁸¹ Folder (OMB-C-C-13-0395), pp. 401-434.

the PDAF projects implemented by her office was limited to her having certified that “budgets and funds were available” in the corresponding disbursement vouchers; the filing of the complaints “*may be premature because of failure to observe provisions of the 2009 COA Rules of Procedure,*” considering that the COA has not yet disallowed the PDAF-related expenditures; and she never misappropriated, converted, misused, or malversed public funds drawn from the PDAF nor did she take advantage of her position to process the release of PDAF sums let alone personally benefit from these releases.

Claiming to have never met respondents Napoles or Senator Revilla let alone conspire with them, Ordoñez claims that as far as she is concerned “*the PDAF transaction was known to the NLDC Board of Trustees and top management;*” she and her co-respondents, “*lowly Government employees who were dictated upon,*” were mere victims “*bullied into submission by the lawmakers;*” despite their pleas, the DBM refused to help in getting the NLDC removed from the list of agencies authorized to implement PDAF projects; and she performed her duties in good faith and was “*not in a position to negate or defy these actions of the Lawmakers, DBM and the NLDC Board of Trustees.*”

In her Counter-Affidavit¹⁸² dated 11 February 2014, **SUCGANG** refuted the accusation against her, arguing that: (a) as co-signatory to checks relating to PDAF disbursements, she “*would see to it that the following are in order and in accordance with NLDC’s established systems and procedures;*” (b) she processed the PDAF documents “*in conformity with NLDC’s systems and procedures;*” and (c) she did not commit the offense imputed to her.

NATIONAL AGRIBUSINESS CORPORATION (NABCOR) RESPONDENTS

Denying the charges against him in his Counter-Affidavit¹⁸³ dated 6 February 2014, **JAVELLANA**, NABCOR President, states in essence that he did not personally prepare the checks, vouchers, memoranda of agreement and other similar documents pertaining to NABCOR-implemented projects funded by PDAF as he merely signed and approved the PDAF documents in good faith, after his subordinates had signed and recommended the approval to him; and he did not conspire with anyone to defraud the Government.

¹⁸² Folder (OMB-C-C-13-0395), pp. 939-945.

¹⁸³ Folder (OMB-C-C-130316), pp. 929-946; Folder (OMB-C-C-13-0395), pp. 435-452.

In his Counter-Affidavit¹⁸⁴ dated 11 December 2013 and Supplemental Counter-Affidavit¹⁸⁵ dated 22 January 2014, **CACAL**, NABCOR Paralegal, refutes the charges against him, which to him are unsupported by the evidence. He claims that he signed Box “A” of the DVs relating to SARO Nos. ROCS-08-01347, ROCS-08-05216, ROCS-08-07211 and ROCS-09-00804 in compliance with his official functions and pursuant to the stern directives of his superiors, namely, Javellana and Mendoza; by the time the vouchers are presented to him for signature, Javellana and Guañizo have already signed Boxes “B” and “C” therein and Mendoza and Javellana have “already prepared and signed” the corresponding checks drawn from PDAF funds, which is “indicative of their interest to fast track the transaction;” he never met with the legislators or respondent Napoles, his interaction in relation to PDAF-related projects having been limited to Luy; he always examined the voucher’s supporting documents before issuing the aforementioned certification; he previously recommended to his superiors that the agency observe COA Memorandum Circular No. 2007-001 and revise the draft MOA used in PDAF-related transactions but was yelled at and berated by

¹⁸⁴ Folder (OMB-C-C-13-0316), pp. 761-770; Folder (OMB-C-C-13-0395), pp. 202-217

¹⁸⁵ Folder (OMB-C-C-13-0316), pp. 803-816.

his superior Javellana whenever he would question some of the apparent irregularities in the PDAF documents. He maintains that he did not personally benefit from the implementation of the PDAF projects.

In her 14 March 2014 Counter-Affidavits¹⁸⁶, **JOHNSON**, NABCOR former Chief Accountant, points out that there is nothing in the complaint “*that would show, or even minutely imply that (she) was part of an express conspiracy*” to commit the offenses charged; the complaints do not specifically allege the wrongful acts or omissions she committed as her participation in the PDAF transactions was merely ministerial in nature, limited to a verification of “*whether or not the documents enumerated on the face of the disbursement voucher were attached to that disbursement voucher;*” and her job did not include examining the authenticity of the vouchers or the signatures thereon.

MENDOZA, in her Counter-Affidavit¹⁸⁷ dated 6 March 2014, alleges that being a mere employee of NABCOR, she “*acted only upon stern instructions and undue pressure exerted*

¹⁸⁶ Folder (OMB-C-C-13-0316), pp. 403-419; Folder (OMB-C-C-13-0395), pp. 303-319.

¹⁸⁷ Folder (OMB-C-C-13-0395), pp. 946-982; (OMB-C-C-13-0316), pp. 3081-3117.

upon us by our agency heads;” she signed checks relating to PDAF disbursements, specifically those covered by SARO Nos. ROCS 08-01347, 08-05216, 08-07211, 09-00804, because she was “*designated and authorized to sign*” by Javellana and these checks “*were already signed by NABCOR President ... JAVELLANA prior to the signing of the herein Respondent ... and checks were released upon the instruction of ... JAVELLANA;*” she “*was given instruction to process payments to suppliers and NGOs, without proper bidding and without complete documentary requirements;*” and sometime in 2011, Javellana terminated her services from NABCOR “*due to her knowledge of irregularities in NABCOR;*” she denies having obtained any personal benefit from the alleged misuse of the PDAF.

Refuting the charges against her in her Counter-Affidavit¹⁸⁸ filed on 28 January 2014, **GUAÑIZO**, Bookkeeper/OIC Accounting Division, claims that the complaint did not specify the extent of her participation in the assailed scheme; no substantial evidence exists to support the charges, hence, the lack of probable cause; and she still has remedies within the COA rules to question the agency’s report.

¹⁸⁸ Folder (OMB-C-C-13-0316), pp. 850-868; Folder (OMB-C-C-13-0395), pp. 169-196.

TECHNOLOGY RESOURCE CENTER (TRC) RESPONDENTS

JOVER, TRC Chief Accountant, alleges in her Counter-Affidavit¹⁸⁹ dated 9 December 2013, that, she was implicated in the instant complaints for “*having certified in the Disbursement Vouchers for the aforestated project xxx that adequate funds/budgetary allotment of the amount is properly certified, supported by documents;*” her issuance of a certification was ministerial in nature, considering other TRC officials already certified, in the same vouchers, that “*expenses/cash advance is necessary, lawful and incurred under direct supervision*” and “*expenses/cash advance is within budget*”, when these documents were referred to her; her duty was limited to verifying if the voucher was supported by the requisite documents; it was “*beyond (her) duty to personally have an actual field validation and confirmed (sic) deliveries to beneficiaries or to go on the details of the delivered items or make a rigid inspection of the PDAF project;*” she signed the vouchers “*for no dishonest purpose, nor being bias and no intent on any negligence;*” and she had nothing to do with “*non-delivery or under delivery of PDAF project.*”

¹⁸⁹ Folder (OMB-C-C-13-0316), pp. 420-424; Folder (OMB-C-C-13-0395), pp. 235-239.

In his Counter-Affidavit¹⁹⁰ dated 20 February 2014, **CUNANAN**, Deputy Director General of the TRC at the time material to the complaints, refutes the accusations against him, stating that to his recollection, TRC began receiving PDAF-related disbursements sometime in 2005; it was his previous superior, then TRC Director General Ortiz, “*who directly dealt with and supervised the processing of all PDAF related projects of the TRC;*” Lacsamana, then TRC Group Manager, assisted Ortiz in the implementation of PDAF projects and “*reported directly to Director General Ortiz’s Office in this regard;*” he and other colleagues from TRC “*assumed PDAF funded projects to be regular and legitimate;*” because of measures instituted by Ortiz, he (Cunanan), then Deputy Director General of TRC, “*did not participate in the processing of said projects except in the performance of (his) ministerial duty as a co-signatory of vouchers, checks and other financial documents of TRC;*” and Ortiz, Lacsamana and Figura, TRC Department Manager III, were “*the ones who actually dealt with the Offices of the Legislators concerned as well as the NGOs, which supposedly implemented the projects;*”

¹⁹⁰ Folder (OMB-C-C-13-0316), pp. 554-592.

He relates that he met Napoles sometime in 2006 or 2007, who “introduced herself as the representative of certain legislators who supposedly picked TRC as a conduit for PDAF-funded projects;” at the same occasion, Napoles told him that “her principals were then Senate President Juan Ponce Enrile, Senators Ramon “Bong” Revilla, Jr., Sen. Jinggoy Ejercito Estrada;” in the course of his duties, he “often ended up taking and/or making telephone verifications and follow-ups and receiving legislators or their staff members;” he occasionally met with witness Luy, who pressured him to expedite the release of the funds by calling the offices of the legislators; and that after he was appointed as TRC’s Director General in 2010, he exerted all efforts to have his agency removed from the list of agencies authorized to implement PDAF projects. He maintains he did not benefit from the alleged misuse of the PDAF.

In his Counter-Affidavit¹⁹¹ dated 8 January 2014, **FIGURA**, TRC Department Manager III, denies the charges against him, stating that he does not personally know Napoles or the legislators “*who had their PDAF’s (sic) coursed through TRC as implementing agency;*” he “*talked to [witness Luy] once over the*

¹⁹¹ Folder (OMB-C-C-13-0316), pp. 817-828.

telephone .. and vividly remember berating (sic) him as he was name-dropping people from DBM and Malacañang just to compel [him] to release from the Legal Department the MOA of his foundation which was being reviewed by [his] office;” when TRC began implementing PDAF projects in 2007, he and other TRC colleagues welcomed this development because “it would potentially generate income for TRC which does not receive any subsidy from the National Government” but the service fee of 1% earned by TRC from implementing PDAF projects “was too negligible;” he was told by the TRC’s management that “legislators highly recommended certain NGO’s(sic)/Foundations as conduit implementors and since PDAF’s (sic) are their discretionary (sic) funds, they have the prerogative to choose their NGO’s (sic);” TRC’s management also warned him that “if TRC would disregard [the choice of NGO], they (legislators) would feel insulted and would simply take away their PDAF from TRC, and TRC losses (sic) the chance to earn service fees;” and Cunanan was among those who objected to his (Figura) proposal that TRC increase its service fee from 1% to 10%, by claiming that “if we imposed a 10% service fee, we would totally drive away the legislators and their PDAF’s (sic);”

Figura adds that Ortiz issued Office Circular 000P0099 directing him (Figura) to sign checks representing PDAF releases sometime in 2007; Ortiz, however, subsequently issued Office Circular 000P0100, which increased TRC's service fee to 5% but limited his (Figura) office's participation in PDAF projects to reviewing MOA; his having signed checks and other PDAF documents were in good faith and in compliance with his designated tasks; he did not personally benefit from the TRC's implementation of PDAF projects; he is uncertain if Cunanan or Ortiz benefitted from the projects but to his recollection, they **repeatedly expressed undue interest in the transactions;** Cunanan "would frequently personally follow up in my office the review of the MOA or my signature on the checks," even name-dropping then First Gentleman Jose Miguel Arroyo whenever "he requested me to fast track processing of the PDAF documents;" as regards Ortiz, "his office would sometimes inquire on the status of a particular PDAF;" he tried his best to resist the pressure exerted on him and did his best to perform his duties faithfully; (o) he and other low-ranking TRC officials had no power to "simply disregard the wishes of Senator" Revilla especially on the matter of public bidding for the PDAF projects.

ESPIRITU, TRC Budget Officer IV, in her Counter-Affidavit¹⁹² dated 10 January 2014, denies the charges against her and asserts that her participation in the PDAF-related transactions covered by SARO No. ROCS-07-8553, D-08-9789 and D-08-9558 was limited to her having certified in the corresponding disbursement vouchers that “*the amount is certified within budget, supported by documents;*” she issued the certification in accordance with her functions as a budget officer and because the vouchers were, indeed, within the budget provided to her agency and supported by documents; and the certification was issued only after her superiors, TRC’s Director General and Deputy Director General, certified in the same vouchers that the expenses were lawful, necessary and incurred under their direct supervision.

Munsod, in her Counter-Affidavit¹⁹³ dated 27 December 2013, alleges that: (a) she was impleaded for having signed Disbursement Voucher No. 08-04-0129 in 2008, pertaining to a PDAF-related project implement by POPDI; (b) her certification in the voucher that the expense was necessary and lawful was issued in the exercise of her ministerial

¹⁹² Folder (OMB-C-C-13-0395), pp. 266-270.

¹⁹³ Folder (OMB-C-C-13-0395), pp. 298-301.

function; (c) she issued the certification only after examining the voucher and the supporting documents because she “*did NOT find any irregularity on the face thereof that would create in my mind any doubt as to the legality and integrity of the said Voucher;*” and (d) she did not “*know any agreement or arrangement on the disbursement of the funds mentioned in the Voucher.*”

DEPARTMENT OF BUDGET AND MANAGEMENT (DBM)
RESPONDENTS

In their Joint Counter-Affidavit¹⁹⁴ dated 13 December 2013, Rosario **NUÑEZ**, Lalaine **PAULE** and Marilou **BARE**¹⁹⁵ admitting that they are the DBM personnel being alluded to as Leah, Lalaine and Malou, respectively, and named as such in the caption of the NBI and Baligod Complaint state their names are not specifically mentioned in the NBI complaint as among those who allegedly participated in or abated the misuse of the PDAF; and that no probable cause exists to indict them for the offenses charged.

¹⁹⁴ Folder (OMB-C-C-13-0316), pp. 451-459.

¹⁹⁵ Were not originally impleaded in the caption of the complaints as respondents by the NBI and Baligod. In the course of the preliminary investigation, the Panel of Investigators ordered them to submit counter-affidavits in light of the impression that they were the parties to the scheme.

RELAMPAGOS, DBM Undersecretary for Operations, in his Counter-Affidavit¹⁹⁶ dated 13 December 2013, contends that the complaint “*is insufficient in form and substance;*” there is neither factual nor legal basis to indict him for Plunder as the complaint and sworn statements of witnesses do not mention his name as among those who supposedly misused the PDAF; and he performed his duties in good faith.

Other Respondents

Private Respondent **DE ASIS**, in his Counter-Affidavit¹⁹⁷ dated 16 January 2014, admits having being an employee (driver/bodyguard/messenger) of JLN Group of Companies from 2006-2010 and that he received a salary of PHP10,000/month for serving as the driver and “errand boy” of respondent Janet Napoles. He also alleges that: (a) he did pick up checks for Napoles-affiliated non-government organizations because he was instructed to do so; (b) he has no knowledge in setting up or managing corporations such as CARED, which he allegedly helped incorporate; and (c) he did not personally benefit from the supposed misuse of the PDAF.

¹⁹⁶ Folder (OMB-C-C-13-0316), pp. 460-472.

¹⁹⁷ Folder (OMB-C-C-13-0395), pp. 197-201.

PROCEDURAL ISSUES

Relampagos, Bare, Nuñez and Paule were properly impleaded.

Relampagos, Bare, Nuñez and Paule all insist that they should be dropped from these proceedings because they were not specifically named as respondents in the criminal complaints filed by the NBI and the FIO.

This Office is unconvinced.

One of the documents attached to and made an integral part of the NBI's complaint is Luy's Affidavit dated 12 September 2013¹⁹⁸ in which he identified Relampagos, Bare, Nuñez and Paule as Napoles' "contacts" within the DBM who helped expedite the release of SAROs and NCAs relating to the PDAF:

- 82: T: Mapunta naman tayo sa pagproseso ng transaction ni JANET LIM NAPOLES sa mga government projects, gaano naman katagal magproseso ng mga ito?
S: Mabilis lang po kung ikukumpara natin sa normal na transaction sa mga government agencies.
83. T: **Alam mo ba kung paano naman ito nagagawang mabilis ni JANET LIM NAPOLES?**

¹⁹⁸ Sworn Statements (OMB-C-C-13-0316), p. 776-777.

S: Opo, ***may mga contact persons na siya kasi sa DBM.***
Inuutusan po kami ni Madame JANET LIM NAPOLES na i-follow up sa kanila iyong mga dokumento para mapabilis ang pagpoproseso nito.

84. T: Kilala mo ba kung sinu-sino naman itong mga contact persons ni JANET LIM NAPOLES sa DBM?

S: Sa DBM po ay ***sa opisina ni Usec MARIO RELAMPAGOS*** kami pinagpa-follow up ni Madame JANET LIM NAPOLES. Ang mga tinatawagan po namin ay sina ***LEA, MALOU at LALAINÉ*** na naka-assign sa office ni USEC RELAMPAGOS.

85. T: ***Bakit doon kayo nagfo-follow up sa office ni USEC RELAMPAGOS?***

S: ***Sa pagkaka-alam ko po, doon ginagawa ang SARO.***
(*emphasis, italics and underscoring supplied*)

In other words, complainants' witness Luy underscores that Relampagos, Bare, Nuñez and Paule's participation in the misuse or diversion of the PDAF pertains to their *expedited* preparation and release of the SAROs covering PDAF projects, on account of the ministrations of Napoles and her staff. It was for this reason that this Office ordered said public respondents to submit their counter-affidavits so that they may shed light on their supposed involvement in the so-called PDAF scam. After all, preliminary investigation is merely inquisitorial, and it is often the only means of discovering whether a person may be reasonably charged with a crime, and to enable the prosecutor to prepare his complaint or information.¹⁹⁹

¹⁹⁹ *Pilapil v. Sandiganbayan*, G.R. No. 101978. April 7, 1993.

Notably, respondents Relampagos, Bare, Nuñez and paule did not categorically deny witness Luy's claims of follows-up made with the DBM. Instead, they simply deny, in general terms, having committed the offenses charged.

***The FIO did not submit
a false certificate of
non-forum shopping.***

Sevidal claims that the FIO submitted a false certificate of non-forum shopping in OMB-C-C-13-0395. According to him, the FIO failed to disclose, in said certificate, that the NBI earlier filed a criminal complaint for Plunder against him and his co-respondents, docketed as OMB-C-C-13-0316, and the charges alleged therein arose from the same set of facts set forth in the FIO's complaint.

His contention fails to persuade.

Rule 7, Section 8 of the Rules of Court, which suppletorily applies to these proceedings,²⁰⁰ requires the complainant's

²⁰⁰ Rule V, Section 3 of Ombudsman Administrative Order No. 7, Series of 1990.

submission of a valid, duly-accomplished certificate of non-forum shopping:

Certification against forum shopping. — The **plaintiff or principal party shall certify under oath in the complaint** or other initiatory pleading asserting a claim for relief, or in a sworn certification annexed thereto and simultaneously filed therewith: (a) that **he has not theretofore commenced any action or filed any claim involving the same issues in any court, tribunal or quasi-judicial agency and, to the best of his knowledge, no such other action or claim is pending therein**; (b) if there is such other pending action or claim, a complete statement of the present status thereof; and (c) if he should thereafter learn that the same or similar action or claim has been filed or is pending, he shall report that fact within five (5) days therefrom to the court wherein his aforesaid complaint or initiatory pleading has been filed. (*emphasis, italics and underscoring supplied*)

x x x

Based on the above provision, the complainant or initiating party is duty-bound only to disclose the existence of an earlier action or claim filed by him or her, and which involves the same issues. He or she is not required to disclose the existence of pending suits or complaints previously filed by another party.

In this case, the FIO had no obligation to disclose the existence of OMB-C-C-13-0316 for the simple reason that it was not the initiating party of this complaint. Rather, as Sevidal admits, the NBI, and not the FIO, is the complainant in OMB-C-C-13-0316. The FIO is not even a party to OMB-C-

C-13-0316. This Office fails to see why the FIO should be faulted for not mentioning the existence of this particular complaint.

The filing of the complaints was not premature.

Sevidal and Ordoñez proceed to argue that the filing of the criminal charges against them and their co-respondents is premature because the COA had yet to issue notices of disallowances (NDs) on disbursements drawn from the PDAF.

The above contention, however, has been rendered moot by the well-publicized fact that the COA already issued several NDs covering disbursements relating to PDAF-funded projects of Senator Revilla, among other persons, from the period 2007 to 2009.²⁰¹

They, however, insist that the filing of the complaint remains premature even if the COA did issue NDs. According to them, the NDs are still appealable under the 2009 Revised

²⁰¹ TJ Burgonio, "Return pork, 4 solons told," Philippine Daily Inquirer, electronically published on February 1, 2014 at <http://newsinfo.inquirer.net/572215/return-pork-4-solons-told> and last accessed on March 18, 2014.

Rules of Procedure (the 2009 COA Rules) and no administrative or criminal complaint arising from the NDs may be instituted until and unless the issuances have become final and executory. In other words, Sevidal and Ordoñez assume that the NDs, at the least, give rise to a prejudicial question warranting the suspension of the instant preliminary investigation.

This argument cannot be sustained.

Under Rule 111, Section 7 of the Rules of Court, a prejudicial question exists when the following elements are present:

The elements of a prejudicial question are: (a) the previously instituted civil action involves an issue similar or intimately related to the issue raised in the subsequent criminal action and (b) the resolution of such issue determines whether or not the criminal action may proceed. (*underscoring supplied*)

As reflected in the above elements, the concept of prejudicial question involves both a **civil** and a **criminal** case. There can be no prejudicial question to speak of if, technically, no civil case is pending.²⁰²

²⁰² *Trinidad v. Ombudsman*, G.R. No. 166038, December 4, 2007.

Proceedings under the 2009 COA Rules, including those pertaining to the NDs, are administrative in nature. Consequently, any appeal or review sought by any of herein respondents with the COA in relation to the NDs will not give rise to a prejudicial question.

Significantly, *Reyna and Soria v. Commission on Audit*²⁰³ teaches that an administrative proceeding pertaining to a COA disallowance is distinct and separate from a preliminary investigation in a criminal case which may have arisen from the same set of facts. Both proceedings may proceed independently of each another. Thus, *Reyna and Soria* declares:

On a final note, it bears to point out that a cursory reading of the Ombudsman's resolution will show that the complaint against petitioners was dismissed not because of a finding of good faith but because of a finding of lack of sufficient evidence. While the evidence presented before the Ombudsman may not have been sufficient to overcome the burden in criminal cases of proof beyond reasonable doubt, it does not, however, necessarily follow, that the administrative proceedings will suffer the same fate as only substantial evidence is required, or that amount of relevant evidence which a reasonable mind might accept as adequate to justify a conclusion.

An absolution from a criminal charge is not a bar to an administrative prosecution or vice versa. **The criminal case filed before the Office of the Ombudsman is distinct and separate from the proceedings on the disallowance before the COA.** So also, the dismissal by Margarito P. Gervacio, Jr., Deputy Ombudsman for Mindanao, of the

²⁰³ G.R. No. 167219, February 8, 2011.

criminal charges against petitioners does not necessarily foreclose the matter of their possible liability as warranted by the findings of the COA. (*emphasis, italics and underscoring supplied*)

Moreover, nothing in existing laws or rules expressly states that a disallowance by the COA is a pre-requisite for the filing of a criminal complaint for Plunder,²⁰⁴ Malversation²⁰⁵ or violation of Section 3 (e) of R. A. No. 3019.²⁰⁶ In fact, an audit disallowance is not even an element of any of these offenses.

Sevidal and Ordoñez's reference to Rule XIII, Section 6 of the 2009 COA Rules also fails to persuade. This provision states:

Referral to the Ombudsman. - The Auditor shall report to his Director all instances of failure or refusal to comply with the decisions or orders of the Commission contemplated in the preceding sections. The COA Director shall see to it that the report is supported by the sworn statement of the Auditor concerned, identifying among others, the persons liable and describing the participation of each. He shall then refer the matter to the Legal Service Sector who shall **refer the matter to the Office of the Ombudsman or other appropriate office for the possible filing of appropriate administrative or criminal action.** (*emphasis, italics and underscoring supplied*)

Evidently, the aforementioned section pertains to the possible filing of administrative or criminal action in relation to

²⁰⁴ As defined and penalized by Republic Act No. 7080, as amended.

²⁰⁵ As defined and penalized by Article 217 of the Revised Penal Code.

²⁰⁶ Otherwise known as the "Anti-Graft and Corrupt Practices Act."

audit disallowance. It bears noting that the tenor of the provision is permissive, not mandatory. As such, an audit disallowance may not necessarily result in the imposition of disciplinary sanctions or criminal prosecution of the responsible persons. Conversely, therefore, an administrative or criminal case may prosper even without an audit disallowance. Verily, Rule XIII, Section 6 is consistent with the ruling in *Reyna and Soria* that a proceeding involving an audit disallowance is distinct and separate from a preliminary investigation or a disciplinary complaint.

AT ALL EVENTS, Rule XIII, Section 6 pertains to the COA's filing of administrative and/or criminal cases against the concerned parties. It has no bearing on any legal action taken by other agencies not subject of the 2009 COA Rules, such as the NBI or the FIO.

SUBSTANTIVE ISSUES

The diversion or misuse of the PDAF was coursed through a complex scheme involving participants from the legislator's office, the DBM, implementing agencies

***and NGOs controlled by
Napoles.***

Based on the testimonial and documentary evidence presented, the widespread misuse of the subject PDAF allotted to a legislator was coursed through a complex scheme basically involving "ghost" or inexistent projects allegedly funded by said PDAF. The funds intended for the implementation of the PDAF-funded project are diverted to the possession and control of Napoles and her co-horts, as well as to the legislator to whom the funds were allotted and his staff, and other participants from the government agencies tasked to implement said inexistent projects.

Modus operandi

Basically, Napoles would first meet with a legislator and offer to "acquire" his or her PDAF allocation in exchange for a "commission" or kickback amounting to a certain percentage of the PDAF.

Once an agreement is reached, Napoles would then advance to the legislator a down payment representing a

portion of his or her kickback. For his or her part, the legislator will formally request in writing the DBM for the release of his or her PDAF.²⁰⁷ This initial letter contains a program or list of implementing agencies and the amount of PDAF to be released in order to guide the DBM in its preparation and release of the corresponding SARO.

The kickbacks, around 50% of the PDAF amount involved, are received by legislators personally or through their duly authorized representatives, and in the form of cash, fund transfer, manager's check or personal check issued by Napoles.²⁰⁸

After the DBM issues the SARO representing the legislator's PDAF allocation, the legislator forwards a copy of said issuance to Napoles. She, in turn, will then remit the remaining portion of the kickback due the legislator.²⁰⁹

The legislator would soon write *another* letter addressed to the IAs which would identify his or her preferred NGO to undertake the PDAF funded project. However, the NGO

²⁰⁷ Records (OMB-C-C-13-0316), p. 601.

²⁰⁸ Id, p. 605.

²⁰⁹ Id, p. 602.

endorsed by the legislator would be among those organized and controlled by Napoles. In fact, these NGOs were specifically set by Napoles for the aforementioned purpose.²¹⁰

Likewise, upon receipt of the SARO, Napoles would direct her staff, then including Luy, Sula and Suñas, to prepare the PDAF documents for the approval of the legislator and reflecting the preferred NGO to implement the undertaking including: (a) project proposals by the identified NGO/s; (b) indorsement letters to be signed by the legislator and/or his staff; and (c) project proposals. Once signed by the legislator or his staff, the aforementioned PDAF documents are transmitted to the IA which, in turn, handles the preparation of the MOA relating to the project, to be executed by the legislator's office, the IA and the NGO concerned.

The projects are authorized as eligible under the DBM's menu for pork barrel allocations. It bears noting that the NGO is directly endorsed by the legislator. No public bidding or negotiated procurement takes place.

²¹⁰ Id.

Napoles, through her employees, would then follow up the release of the NCA with the DBM.²¹¹

After the DBM releases the NCA to the IA concerned, the latter would expedite the processing of the transaction and the release of the corresponding check representing the PDAF disbursement. Among those tasked by Napoles to pick up the checks and deposit the same in bank accounts in the name of the NGO concerned were Luy and Suñas as well as respondents De Leon and De Asis.²¹²

Once the funds are deposited in the NGO's account, Napoles would then call the bank to facilitate the withdrawal thereof. Napoles' staff would then withdraw the funds involved and remit the same to her, thus placing said amount under her full control and possession.²¹³

To liquidate the disbursements, Napoles and her staff would manufacture fictitious lists of beneficiaries, liquidation reports, inspection reports, project activity reports and similar

²¹¹ Id, p. 602.

²¹² Id.

²¹³ Id.

documents that would make it appear that, indeed, the PDAF-funded project was implemented.

PDAF allocation of Senator Revilla

Based on the records, the repeated diversions of PDAF allocated to Senator Revilla, during the period 2006 to 2010, were coursed through the above-described scheme.

In the case of Senator Revilla, the NGOs affiliated and/or controlled by Napoles that undertook to implement the projects to be funded by his PDAF were, among others, AEPFFI, APMFI, MAMFI, PSDFI and SDPFFI.²¹⁴ These organizations transacted through persons known to be employees, associates or relatives of Napoles, including witnesses Luy, Sula and Suñas, as well as respondents De Leon, Piorato, Ogerio, De Asis, Rodriguez, Lim and Uy. Similarly, Cambe, acting on Senator Revilla's behalf, prepared and executed communications with the DBM and IAs, as well as other PDAF-related papers such as MOA and project proposals.

²¹⁴ Records (OMB-C-C-13-0316), p. 10.

During the time material to the charges, Senator Revilla issued several endorsement letters to NABCOR, TRC and NLDC, expressly naming them as his chosen contractor for his PDAF projects.

Luy also confirmed in his Affidavit dated 12 September 2013 that Senator Revilla himself, indeed, transacted with Napoles:

63. T: Nabanggit mo na may mga Chief-of-Staff ng mga Senador na ka-transact ni JANET LIM NAPOLES, maari mo bang pangalanan kung sinu-sino ang mga ito?
S: ...Kay **Senador BONG REVILLA**, kung hindi po **siya mismo** ang nakaka-usap ni Madame JANET LIM NAPOLES ay si Atty. **RICHARD A. CAMBE** ang kinakausap...
(*emphasis, italics and underscoring supplied*)²¹⁵

Furthermore, Cunanan, in his Counter-Affidavit, claimed that Senator Revilla confirmed to him that he, indeed, chose the NGOs named in the aforementioned letters and even admonished him for supposedly delaying the release of PDAF allocations to his (Revilla) chosen NGOs:

17. 1 In particular, I distinctly remember a certain occasion when we tried to verify a PDAF-funded project initiated by the Office of Senator Ramon “Bong” Revilla, Jr., by calling the officially listed telephone number of his office to check if a certain Atty. Richard A. Cambe is indeed an authorized signatory for and in behalf of Senator Revilla.

²¹⁵ Id, pp. 772-773.

Said verification turned out “*positive*” because not only was I able to talk to Atty. Cambe, **Senator Revilla himself even took the call at that instance and confirmed to me that he authorized Atty. Richard A. Cambe to coordinate and facilitate the implementation of his PDAF-funded projects. He likewise confirmed to me the fact that he picked and endorsed the NGOs which will implement his PDAF-funded Projects, and he even admonished me that now that I have been able to talk to him, the PDAF-funded projects of said NGO should now proceed expeditiously from then on.** I did not expect the said admonition by Sen. Revilla, however, I merely replied to him that I am just doing my job. (*emphasis, italics and underscoring supplied*)

Cunanan’s testimony jibe with Luy, Sula and Suñas’ assertion that Senator Revilla’s office participated in the complex scheme to improperly divert PDAF disbursements from designated beneficiaries to NGOs affiliated with or controlled by Napoles.

Luy, Sula and Suñas’ version of events is supported by: (a) the business ledgers prepared by Luy, showing the amounts received by Senator Revilla as his “commission” from the so-called PDAF scam;²¹⁶ (b) the 2007-2009 COA Report documenting the results of the special audit undertaken on PDAF disbursements which found that there were serious irregularities relating to the implementation of PDAF-funded

²¹⁶ Records (OMB-C-C-13-0316), p. 626-627.

projects, including those sponsored by Senator Revilla;²¹⁷ and (c) the results of the independent field verification conducted by the FIO in 2013, which were consistent with the COA's findings and showed that the projects supposedly funded by Senator Revilla's PDAF and implemented by NGOs affiliated with or controlled by Napoles were "ghost" or inexistent.²¹⁸

Section 3 (e) of R. A. No. 3019 was violated.

Under Section 3 (e) of RA No. 3019 a person becomes criminally liable if three (3) elements are satisfied, *viz.*:

1. He or she must be a officer discharging administrative, judicial or official functions;
2. He or she must have acted with manifest partiality, evident bad faith or inexcusable negligence; and
3. His or her action: (a) caused any undue injury to any party, including the Government; or (b) gave any private party unwarranted benefits, advantage or preference in the discharge of his or her functions.²¹⁹

The presence of the foregoing is evident from the records.

First, Senator Revilla, Cambe, Relampagos, Nuñez, Paule,

²¹⁷ Id, p. 841-1056.

²¹⁸ Records (OMB-C-C-13-0395), p. 4, et seq.

²¹⁹ Catacutan v. People, G.R. No. 175991, August 31, 2011.

Bare, Ortiz, Cunanan, Figura, Jover, Espiritu, Lacsamana, Amata, Buenaventura, Sevidal, Cruz, Jalandoni, Ordoñez, Sucgang, Javellana, Cacal, Guañizo, Relevo, Johnson, Mendoza and Munsod, were all public officers at the time material to the charges. Their respective roles in the processing and release of PDAF disbursements were in the exercise of their administrative and/or official functions.

Senator Revilla endorsed, in writing, the Napoles-affiliated NGO to implement projects funded by his PDAF. His trusted staff, Cambe, then prepared indorsement letters and other communications relating to the PDAF disbursements addressed to the DBM and the IAs (NABCOR, TRC and NLDC). On occasions, he allowed Napoles' employees to prepare these documents and sign for him. Cambe also participated in the preparation and execution of the MOA with the NGO and the IA, inspection and acceptance reports, disbursement reports and other PDAF documents.

The DBM, through Relampagos, Nuñez, Paule and Bare, then processed the SAROs and NCAs pertaining to Senator Revilla's PDAF projects.

In turn, the heads of the IAs, NABCOR, NLDC and TRC, as well as their respective staff members participated in the preparation and execution of MOA governing the implementation of the projects. They also facilitated, processed and approved the PDAF disbursements to the questionable NGOs. Their respective acts/participations are indicated in the in the table below:

NABCOR

RESPONDENT	PARTICIPATION
Alan A. Javellana	Signatory to MOAs with MAMFI and SDPFFI; approved disbursement vouchers relating to PDAF disbursements; and co-signed the corresponding checks issued to the NGOs.
Rhodora B. Mendoza	Co-signatory to checks issued to the NGOs; and attended inspection of livelihood kits.
Victor Roman Cacal	Assisted in the preparation/review of memoranda of agreement with NGOs; and certified in disbursement vouchers that the PDAF releases were necessary, lawful and incurred under his direct supervision.
Encarnita Cristina P. Munsod	Certified in disbursement vouchers that the PDAF releases were necessary, lawful and incurred under her direct supervision.
Ma. Ninez P. Guañizo	Certified in disbursement vouchers that funds were available and supporting documents were complete and proper.
Ma. Julie V. Johnson	Certified in disbursement vouchers

	that funds were available and supporting documents were complete and proper.
Romulo Relevo	Certified in disbursement vouchers that the PDAF releases were necessary, lawful and incurred under his direct supervision.

NLDC

RESPONDENT	PARTICIPATION
Gondelina G. Amata	Signatory to MOAs with MAMFI, APMFI, AEPFFI and SDPFFI; approved disbursement vouchers relating to PDAF disbursements; and co-signed the corresponding checks issued to the NGOs.
Chita C. Jalandoni	Co-signed the corresponding checks issued to the NGOs.
Emmanuel Alexis G. Sevidal	Certified in disbursement vouchers that the PDAF releases were necessary, lawful and incurred under his direct supervision.
Ofelia E. Ordoñez	Certified in disbursement vouchers that funds were available.
Sofia D. Cruz	Certified in disbursement vouchers that supporting documents were complete and proper.
Gregoria Buenaventura	Checked and verified the endorsement letters of Senator Revilla; confirmed the authenticity of the authorization given by Revilla to his subordinates regarding the monitoring, supervision and implementation of PDAF projects; and prepared evaluation and verification reports.
Evelyn Sucgang	Co-signed the corresponding checks issued to the NGOs.

TRC

RESPONDENT	PARTICIPATION
Antonio Y. Ortiz	Signatory to MOAs with AEPFFI, PDSFI and SDPFFI; approved disbursement vouchers relating to PDAF disbursements; and co-signed the corresponding checks issued to the NGOs.
Dennis L. Cunanan	Certified in disbursement vouchers that the PDAF releases were necessary, lawful and incurred under his direct supervision.
Francisco B. Figura	Assisted in the preparation/review of memoranda of agreement with NGOs; certified in disbursement vouchers that the PDAF releases were necessary, lawful and incurred under his direct supervision; and co-signed the corresponding checks issued to the NGOs.
Marivic Jover	Certified in disbursement vouchers that funds were available and supporting documents were complete and proper.
Ma. Rosalinda Lacsamana	Oversaw the processing of PDAF releases to NGOs; and assisted in the preparation/review of memoranda of agreement with NGOs
Consuelo Lilian Espiritu	Certified in disbursement vouchers that funds were available.

On the other hand, respondent public officers acted in concert with Napoles and her accomplices.

De Leon, Piorato, Ogerio, De Asis, Rodriguez and Uy were working for Napoles and served as officers of the NGOs

endorsed by Senator Revilla to implement his projects. They executed the pertinent MOAs in behalf of the organizations and acknowledged receipt of the checks issued by NLDC, NABCOR and TRC which represented the PDAF releases.

Second, respondent public officers were manifestly partial to Napoles, her staff and the NGOs affiliated with/controlled by her.

In *Sison v. People*,²²⁰ the Supreme Court held that:

“Partiality” is synonymous with “bias,” which “excites a disposition to see and report matters as they are wished for rather than as they are.”

To be actionable under Section 3 (e), however, partiality must be manifest. There must be a clear, notorious and plain inclination or predilection to favor one side rather than other. Simply put, the public officer or employee’s predisposition towards a particular person should be intentional and evident.

That respondent public officers intentionally favored Napoles and the NGOs affiliated with/controlled by her is undeniable. Senator Revilla, for one, *repeatedly* and *directly*

²²⁰ G.R. Nos. 170339, 170398-403, March 9, 2010, 614 SCRA 670.

endorsed the NGOs to implement his projects without the benefit of a public bidding and without having been authorized by an appropriation law or ordinance as legally mandated.

As correctly pointed out by the FIO, the Implementing Rules and Regulations of R. A. No. 9184²²¹ states that an NGO may be contracted only when so authorized by an appropriation law or ordinance:

53.11. *NGO Participation.* When an appropriation law or ordinance earmarks an amount to be specifically contracted out to Non-governmental Organizations (NGOs), the procuring entity may enter into a Memorandum of Agreement in the NGO, subject to guidelines to be issued by the GPPB.

And National Budget Circular (NBC) No. 476,²²² as amended by NBC No. 479, provides that PDAF allocations should be directly released only to those government agencies identified in the project menu of the pertinent General Appropriations Act (GAAs). The GAAs which were in effect at the time material to the charges, however, did not authorize the direct release of funds to NGOs, let alone the direct contracting of NGOs to implement government projects. This,

²²¹ Otherwise known as the “Government Procurement Reform Act.”

²²² Otherwise known as “Guidelines for the Release and Utilization of the PDAF for FY 2001 and thereafter.”

however, did not appear to have impeded Senator Revilla's endorsement of the Napoles-affiliated or controlled NGOs, which move was accepted *in toto* by the IAs.

Even assuming *arguendo* that the GAAs allowed the engagement of NGOs to implement PDAF-funded projects, such engagements remain subject to **public bidding** requirements. Consider GPPB Resolution No. 012-2007:

4.1 When an appropriation law or ordinance specifically earmarks an amount for projects to be specifically contracted out to NGOs, **the procuring entity may select an NGO through competitive bidding or negotiated procurement under Section 53.11 of the IRR.** (*emphasis, italics and underscoring supplied*)

The aforementioned laws and rules, however, were disregarded by public respondents. Such blatant disregard of public bidding requirements is highly suspect, especially in light of the ruling in *Alvarez v. People*:²²³

The essence of competition in public bidding is that the bidders are placed on equal footing. In the award of government contracts, the law requires a competitive public bidding. This is reasonable because “[a] competitive public bidding aims to protect the public interest by giving the public the best possible advantages thru open competition. It is a mechanism that enables the government agency to avoid or preclude anomalies in the execution of public contracts. (underscoring supplied)

²²³ G.R. No. 192591, June 29, 2011.

Notatu dignum is the extraordinary speed attendant to the NABCOR, NLDC and TRC officers' examination, processing and approval of the PDAF releases to the Napoles affiliated or controlled NGOs. In most instances, the DVs were accomplished, signed and approved on the same day. Certainly, the required, careful examination of the transaction's supporting documents could not have taken place if the disbursement voucher was processed and approved in one day.

Moreover, Javellana, Mendoza and Cunanan were categorically identified by their subordinates as among those who consistently pressed for the immediate processing of PDAF releases.

In his Supplemental Counter-Affidavit, Cacal pointed to Javellana and Mendoza as having pressured him to expedite the processing of the disbursement vouchers:

15. In all **instances wherein the herein Respondent was required to sign Box "A" of the Disbursement Vouchers, the ordinary course or procedure was not observed.** Since all the Disbursement Vouchers were in printed form and prepared with all the attachments by the NABCOR Accounting Division to which respondent NINEZ P. GUANIZO belongs to, most of the times the Box "B" and/or Box "C" of the Disbursement Vouchers were already signed ahead by NINEZ P. GUANIZO and ALLAN A. JAVELLANA

respectively. There are also instances that the checks were already signed by the NABCOR President **ALAN A. JAVELLANA** and VP for FINANCE **RHODORA B. MENDOZA** before the herein Respondent signs DVs.

x x x

18. ... In many instances, **wherein respondent questioned the attachments/documents in the said vouchers regarding the disbursement of the PDAF of legislators the respondent was herein threatened and/or coerced by his superiors** to sign Box "A" of the Disbursement Vouchers, otherwise he would be charged for insubordination. (*emphasis, italics and underscoring supplied*)

In his Counter-Affidavit, Figura claimed that:

b) In the course of my review of PDAF documents, **DDG Dennis L. Cunanan would frequently personally follow up in my office the review of the MOA or my signature on the checks.** He would come down to my office in the third floor and tell me that he had a dinner meeting with the First Gentleman and some legislators so much that **he requested me to fast track processing of the PDAF papers.** Though I hate name-dropping, I did not show any disrespect to him but instead told him that if the papers are in order, I would release them before the end of working hours of the same day. **This was done by DDG many times, but I stood my ground when the papers on PDAF he's following up had deficiencies...** (*emphasis, italics and underscoring supplied*)

Luy and Suñas positively attest that the DBM's expedited processing of the requisite SAROs and NCAs was made possible through the assistance provided by Nuñez, Paule and Bare. Considering that Relampagos was their immediate superior, they could not have been unaware of the follows-up made by Napoles' staff with regard to the SARO and NCA.

Furthermore, the concerned officials of NABCOR, NLDC and TRC did not even bother to conduct a due diligence audit on the selected NGO and the supplier chosen by the latter to provide the livelihood kits, again without the benefit of public bidding and in contravention of existing procurement laws and regulations.

In addition to *manifest partiality* on the part of the above-named respondent public officers, *evident bad faith* is likewise present.

Evident bad faith connotes not only bad judgment but also palpably and patently fraudulent and dishonest purpose to do moral obliquity or conscious wrongdoing for some perverse motive or ill will. It contemplates a state of mind affirmatively operating with furtive design or with some motive of self-interest or ill will or for ulterior purposes.²²⁴

That several respondent public officers unduly benefitted from the diversion of the PDAF is borne by the records.

Based on Luy's testimony, supported by his business

²²⁴ *People v. Atienza*, G.R. No. 171671, June 18, 2012.

ledgers²²⁵ prepared during his tenure at Napoles' organization, Senator Revilla received kickbacks from the scheme in the aggregate sum of PHP242,512,500.00, mostly coursed through his duly authorized staff, Cambe.

Luy also declared having seen Ortiz, Javellana, Cunanan as among those who received portions of the diverted amounts:²²⁶

126. T: May nabanggit ka na may 10% na napupunta sa president o head ng agency, sino itong tinutokoy mo?
S: Ang alam ko nakita kong tumanggap ay sila **ALLAN JAVELLANA** ng NABCOR, **DENNIS CUNANAN** at **ANTONIO Y. ORTIZ** ng TRC.... Nasabi din sa akin ni EVELYN DE LEON na may inaabot din kina **GIGI BUENAVENTURA** at **ALEXIS SEVIDAL** ng NLDC. *(emphasis, italics and underscoring supplied)*

Sula, in her Affidavit dated 12 September 2013,²²⁷ also identified Amata as one of those who benefitted from the PDAF disbursements:

- k) Ms. **GONDELINA AMATA** (NLDC) – Nakilala ko siya noong may sakit ang kanyang asawa na nagpapagamot sa NKTi Hospital. Silang mag-asawa ay nagpunta din sa office sa 2502 Discovery Center, Ortigas. Ako rin ang nagdala ng pera para sa pambayad ng gamot. May tatlong (3) beses ko po silang dinalhan ng pera sa hospital. *(emphasis, italics and underscoring supplied)*

²²⁵ Records (OMB-C-C-13-0316), p. 626-627.

²²⁶ Records (OMB-C-C-13-0316), p. 786.

²²⁷ Id, p. 665.

Indubitably, repeatedly receiving portions of sums wrongfully diverted from public coffers constitutes evident bad faith.

Third, the assailed PDAF-related transactions caused undue injury to the Government in the aggregate amount of PHP517,000,000.00

Based on the 2007-2009 COA Report as well as on the independent field verification conducted by the FIO, the projects supposedly funded by Senator Revilla's PDAF were "ghost" or inexistent. There were no livelihood kits distributed to beneficiaries. In fact, Luy, Sula and Suñas testified that, per directive given by Napoles, they made up lists of fictitious beneficiaries to make it appear that the projects were implemented, when, in fact, none such took place.

Instead of using the PDAF disbursements received by them to implement the livelihood projects, De Leon, Lim, Piorato, Ogerio, De Asis, Rodriguez and Uy as well as Luy, Sula and Suñas, all acting for Napoles, continuously diverted these sums amounting to PHP517,000,000.00 to the pocket of

Napoles.

Certainly, these repeated, illegal transfers of public funds to Napoles' control part of which funds was given to Senator Revilla and some of his co-respondents public officers while the rest went to Napoles and some of the private respondents, resulted in quantifiable, pecuniary losses to the Government, thus constituting undue injury within the context of Section 3 (e) of R. A. No. 3019.²²⁸

Fourth, Senator Revilla, Cambe, Relampagos, Nuñez, Paule, Bare, Ortiz, Cunanan, Figura, Jover, Espiritu, Lacsamana, Amata, Buenaventura, Sevidal, Cruz, Jalandoni, Ordoñez, Sucgang, Javellana, Cacal, Guañizo, Relevo, Johnson, Mendoza and Munsod granted Napoles, De Leon, Lim, Piorato, Ogerio, De Asis, Rodriguez and Uy unwarranted benefits.

Jurisprudence teaches that unwarranted benefits or privileges refer to those accommodations, gains or perquisites that are granted to private parties without proper

²²⁸ *Llorente v. Sandiganbayan*, 350 Phil. 820 (1998).

authorization or reasonable justification.²²⁹ In order to be found guilty under the second mode of violating Section 3 (e) of R. A. No. 3019, it suffices that the offender has given unjustified favor or benefit to another, in the exercise of his official, administrative or judicial functions.²³⁰

Senator Revilla, Cambe, Relampagos, Nuñez, Paule, Bare, Ortiz, Cunanan, Figura, Jover, Espiritu, Lacsamana, Amata, Buenaventura, Sevidal, Cruz, Jalandoni, Ordoñez, Sucgang, Javellana, Cacal, Guañizo, Relevo, Johnson, Mendoza and Munsod, did just that. The fact that they repeatedly failed to follow the requirements of R. A. No. 9184 as well as its implementing rules and regulations, GPPB regulations and national budget circulars shows that unwarranted benefit, advantage or preference was given to herein private respondents. The NGOs represented by them were appointed to undertake the implementation of PDAF projects without the benefit of a fair system in determining the best possible offer for the Government. Napoles, who controlled the NGOs endorsed by Senator Revilla unduly profited from the fictitious transactions.

²²⁹ *Gallego v. Sandiganbayan*, G.R. No. L-57841, July 30, 1982 and *Cabrera, et. al. v. Sandiganbayan*, G.R. Nos. 162314-17, October 25, 2004.

²³⁰ *Sison v. People*, G.R. No. 170339, 170398-403, March 9, 2010.

Moreover, the NGOs selected by Senator Revilla did not appear to have the capacity to implement the undertakings to begin with. At the time material to the charges, these entities did not possess the required accreditation to transact with the Government, let alone possess a track record in project implementation to speak of.

In spite of the above deficiencies, Relampagos, Nuñez, Paule, Bare, Ortiz, Cunanan, Figura, Jover, Espiritu, Lacsamana, Amata, Buenaventura, Sevidal, Cruz, Jalandoni, Ordoñez, Sugang, Javellana, Cacal, Guañizo, Relevo, Johnson, Mendoza and Munsod, with indecent haste, processed the SAROs and NCAs needed to facilitate the release of the funds, as well as expedited the release of the PDAF disbursements to the NGOs affiliated with or controlled by Napoles. There were obvious efforts to accommodate her NGOs and allow her to repeatedly receive unwarranted benefits from inexistent projects.

Therefore, probable cause exists to indict the following respondents for 16 counts of violation of Section 3 (e) of R. A. No. 3019, the material details of which are indicated in the table below:

IMPLEMENTING AGENCY/NGOs	DISBURSEMENT VOUCHERS NO.	TOTAL AMOUNT	RESPONDENTS
TRC-AEPFFI	12007040728 12007040729 12007040730 12007040731 12007040732	25,000,000	Revilla, Cambe, Relampagos, Nuñez, Bare, Paule, Ortiz, Cunanan, Figura, Jover, Lacsamana, Napoles, Ogerio, De Asis, Rodriguez and Uy.
TRC-PSDFI	012007122114 012007122124 012007122127 012007122126 012007122125 012008151146	38,500,000	Revilla, Cambe, Relampagos, Nuñez, Bare, Paule, Ortiz, Cunanan, Figura, Jover, Espiritu, Lacsamana, Napoles, De Leon, Ogerio, De Asis, Rodriguez and Uy.
NABCOR-MAMFI	08-01-0036 08-05-1695	11,640,000	Revilla, Cambe, Relampagos, Nuñez, Bare, Paule, Javellana, Mendoza, Munsod, Johnson, Cacal, Guañizo, Relevo, Napoles, Ogerio, De Asis, Rodriguez and Uy.
NABCOR-MAMFI	08-09-3208 09-05-1732	24,250,000	Revilla, Cambe, Relampagos, Nuñez, Bare, Paule, Javellana, Mendoza, Munsod, Johnson, Cacal, Guañizo, Relevo, Napoles, Ogerio, De Asis, Rodriguez and Uy.
NABCOR-SDPFFI	08-08-3218-A 09-05-1682	38,800,000	Revilla, Cambe, Relampagos, Nuñez, Bare, Paule, Javellana, Mendoza, Cacal, Relevo, Guañizo, Napoles, Ogerio, De Asis, Rodriguez and Uy.
NABCOR-MAMFI	08-09-3486 09-04-1626	14,550,000	Revilla, Cambe, Relampagos, Nuñez, Bare, Paule, Javellana, Mendoza, Guañizo, Relevo, Napoles, Ogerio, De Asis, Rodriguez and Uy.
TRC-SDPFFI	012009010006 012009030675	44,000,000	Revilla, Cambe, Relampagos, Nuñez, Bare, Paule Ortiz, Cunanan, Figura, Jover, Espiritu, Lacsamana,

			Napoles, Ogerio, De Asis, Rodriguez and Uy.
TRC-SDPFFI	12008122862 12008122861 12008122863 12008122864 12008122865 12008122866 12008122867 12008122868 12009020441	44,000,000	Revilla, Cambe, Relampagos, Nuñez, Bare, Paule Ortiz, Cunanan, Figura, Jover, Espiritu, Lacsamana, Napoles, Ogerio, De Asis, Rodriguez and Uy.
NLDC-APMFI	09091357 09101442 09101539	20,000,000	Revilla, Cambe, Relampagos, Nuñez, Bare, Paule, Amata, Buenaventura, Sevidal, Ordoñez, Cruz, Jalandoni, Napoles, Piorato, Ogerio, De Asis, Rodriguez and Uy.
NLDC-MAMFI	09091356 09101441 09101533	30,000,000	Revilla, Cambe, Relampagos, Nuñez, Bare, Paule, Amata, Buenaventura, Sevidal, Ordoñez, Cruz, Jalandoni, Napoles, Ogerio, De Asis, Rodriguez and Uy.
NLDC-MAMFI	09081192 09091256 09091320	40,000,000	Revilla, Cambe, Relampagos, Nuñez, Bare, Paule, Amata, Buenaventura, Sevidal, Ordoñez, Cruz, Jalandoni, Napoles, Ogerio, De Asis, Rodriguez and Uy.
NLDC-AEPFFI	09111698 09121746 10010010 10050748	44,000,000	Revilla, Cambe, Relampagos, Nuñez, Bare, Paule, Amata, Buenaventura, Sevidal, Ordoñez, Cruz, Jalandoni, Napoles, Ogerio, De Asis, Rodriguez and Uy.
NLDC-APMFI	09111664 09121745 10040679	36,000,000	Revilla, Cambe, Relampagos, Nuñez, Bare, Paule, Amata, Buenaventura, Sevidal, Ordoñez, Cruz, Jalandoni, Napoles, Piorato, Ogerio, De Asis, Rodriguez and Uy.
	09040435 09040486		Revilla, Cambe, Relampagos, Nuñez,

NLDC-SDPFFI	09050583	20,000,000	Bare, Paule, Amata, Buenaventura, Sevidal, Ordoñez, Cruz, Jalandoni, Sucgang, Napoles, Ogerio, De Asis, Rodriguez and Uy.
NLDC-SDPFFI	09081193 09091255 09091324	40,000,000	Bare, Paule, Amata, Buenaventura, Sevidal, Ordoñez, Cruz, Jalandoni, Sucgang, Napoles, Ogerio, De Asis, Rodriguez and Uy.
NLDC-AEPFFI	09081196 09091254 09091321	45,000,000	Revilla, Cambe, Relampagos, Nuñez, Bare, Paule, Amata, Buenaventura, Sevidal, Ordoñez, Cruz, Sucgang, Napoles, Ogerio, De Asis, Rodriguez and Uy.

There is probable cause for Plunder.

The crime of Plunder is defined and penalized under Section 2 of R.A. No. 7080,²³¹ as amended, thus:

Sec. 2. Definition of the Crime of Plunder; Penalties. - Any public officer who, by himself or in connivance with members of his family, relatives by affinity or consanguinity, business associates, subordinates or other persons, amasses, accumulates or acquires ill-gotten wealth through a combination or series of overt criminal acts as described in Section 1 (d)²³² hereof in the aggregate amount or total value

²³¹ Republic Act No. 7080, July 12, 1991, as amended by R.A 7659, December 13, 1993.

²³² Section 1 (d) of the same statute stated in Section 2 above reads:

d) **Ill-gotten wealth** means any asset, property, business enterprise or material possession of any person within the purview of Section Two (2) hereof, acquired by him directly or indirectly through dummies, nominees, agents, subordinates and/or business associates by any combination or series of the following means or similar schemes:

- 1) Through misappropriation, conversion, misuse, or malversation of public funds or raids on the public treasury;

of at least Fifty million pesos (P50,000,000.00) shall be guilty of the crime of plunder and shall be punished by reclusion perpetua to death. Any person who participated with the said public officer in the commission of an offense contributing to the crime of plunder shall likewise be punished for such offense. In the imposition of penalties, the degree of participation and the attendance of mitigating and extenuating circumstances, as provided by the Revised Penal Code, shall be considered by the court. The court shall declare any and all ill-gotten wealth and their interests and other incomes and assets including the properties and shares of stocks derived from the deposit or investment thereof forfeited in favor of the State.

As laid down in *Joseph Ejercito Estrada vs. Sandiganbayan*,²³³ the elements of Plunder are:

1. That the **offender is a public officer who acts by himself or in connivance with** members of his family, relatives by affinity or consanguinity, business associates, subordinates or other persons;

2. That he **amassed, accumulated or acquired ill-gotten wealth** through a combination or series of the following overt or criminal acts:

2) By receiving, directly or indirectly, any commission, gift, share, percentage, kickbacks or any other form of pecuniary benefit from any person and/or entity in connection with any government contract or project or by reason of the office or position of the public officer concerned;

3) By the illegal or fraudulent conveyance or disposition of assets belonging to the National Government or any of its subdivisions, agencies or instrumentalities or government-owned or -controlled corporations and their subsidiaries;

4) By obtaining, receiving or accepting directly or indirectly any shares of stock, equity or any other form of interest or participation including promise of future employment in any business enterprise or undertaking;

5) By establishing agricultural, industrial or commercial monopolies or other combinations and/or implementation of decrees and orders intended to benefit particular persons or special interests; or

6) By taking undue advantage of official position, authority, relationship, connection or influence to unjustly enrich himself or themselves at the expense and to the damage and prejudice of the Filipino people and the Republic of the Philippines.

²³³ G.R. No. 148560, November 19, 2001.

(a) through misappropriation, conversion, misuse, or malversation of public funds or raids on the public treasury;

(b) by receiving, directly or indirectly, any commission, gift, share, percentage, kickback or any other form of pecuniary benefits from any person and/or entity in connection with any government contract or project or by reason of the office or position of the public officer;

(c) by the illegal or fraudulent conveyance or disposition of assets belonging to the National Government or any of its subdivisions, agencies or instrumentalities of Government owned or controlled corporations or their subsidiaries;

(d) by obtaining, receiving or accepting directly or indirectly any shares of stock, equity or any other form of interest or participation including the promise of future employment in any business enterprise or undertaking;

(e) by establishing agricultural, industrial or commercial monopolies or other combinations and/or implementation of decrees and orders intended to benefit particular persons or special interests; or

(f) by taking advantage of official position, authority, relationship, connection or influence to unjustly enrich himself or themselves at the expense and to the damage and prejudice of the Filipino people and the Republic of the Philippines; and,

3. That the aggregate amount or total value of the ill-gotten wealth amassed, accumulated or acquired is at least P50,000,000.00.²³⁴ (Emphasis supplied)

²³⁴ The terms "combination," "series," and "pattern" were likewise defined in *Joseph Ejercito Estrada vs. Sandiganbayan, supra*, as follows:

Thus when the Plunder Law speaks of "combination," it is referring to at least two (2) acts falling under different categories of enumeration provided in Sec. 1, par. (d), e.g., raids on the public treasury in Sec. 1, par. (d), subpar. (1), and fraudulent conveyance of assets belonging to the National Government under Sec. 1, par. (d), subpar. (3).

On the other hand, to constitute a "series" there must be two (2) or more overt or criminal acts falling under the same category of enumeration found in Sec. 1, par. (d), say, misappropriation, malversation and raids on the public treasury, all of which fall under Sec. 1, par. (d), subpar. (1). Verily, had the legislature intended a technical or distinctive meaning for "combination" and "series," it would have taken greater pains in specifically providing for it in the law.

As for "pattern," we agree with the observations of the Sandiganbayan 9 that this term is sufficiently defined in Sec. 4, in relation to Sec. 1, par. (d), and Sec. 2 —

The presence of the foregoing elements has been established in the records.

First, it is *undisputed* that Senator Revilla was a public officer at the time material to the charges.²³⁵

Second, he **amassed, accumulated or acquired ill-gotten wealth.**

As disclosed above, he *repeatedly* received sums of money from Janet Napoles for endorsing her NGOs to implement the projects to be funded by his PDAF.

Witnesses Luy, Sula and Suñas asserted that Revilla's office participated in the complex scheme to improperly divert PDAF disbursements from designated beneficiaries to NGOs affiliated with or controlled by Napoles. As borne by their

“ . . . under Sec. 1 (d) of the law, a 'pattern' consists of at least a combination or series of overt or criminal acts enumerated in subsections (1) to (6) of Sec. 1 (d). Secondly, pursuant to Sec. 2 of the law, the pattern of overt or criminal acts is directed towards a common purpose or goal which is to enable the public officer to amass, accumulate or acquire ill-gotten wealth. And thirdly, there must either be an 'overall unlawful scheme' or 'conspiracy' to achieve said common goal. As commonly understood, the term 'overall unlawful scheme' indicates a 'general plan of action or method' which the principal accused and public officer and others conniving with him, follow to achieve the aforesaid common goal. In the alternative, if there is no such overall scheme or where the schemes or methods used by multiple accused vary, the overt or criminal acts must form part of a conspiracy to attain a common goal.”

²³⁵ He served as a Senator from 2004 to 2010 and was reelected in 2010. His present term as a Senator will end in 2016.

testimony and supported by the records, Senator Revilla and Napoles agreed that Napoles would “acquire” his PDAF allocation in exchange for a “commission” or kickback amounting to a certain percentage of the PDAF.

Senator Revilla then authorized in writing his Chief of Staff Cambe to act for, deal with, and sign documents necessary for the immediate and timely implementation of his PDAF-funded projects.²³⁶ From 2006 to 2012, Senator Revilla, through Cambe, issued several indorsement letters to NABCOR, TRC and NLDC, expressly naming the following NGOs to carry out his PDAF projects: AEPFFI, APMFI, MAMFI, PSDFI and SDPFFI.

Once a PDAF allocation becomes available to Senator Revilla, his office or staff would advise Napoles or her employees or cohorts about it. Napoles or witness Luy would

²³⁶ It is to be noted that in a letter dated 8 July 2011, the Commission on Audit (the COA) informed respondent Revilla of the existence of documents submitted by several non-government organizations and people’s organizations in relation to projects funded by his PDAF, earlier referred to as the PDAF documents, and requested him to confirm if the signatures in the PDAF documents which allegedly belonged to him and respondent Richard Cambe, then a member of his staff, were authentic.

But, as shown in a copy of respondent Revilla’s Letter dated 20 July 2011 in reply to the 8 July 2011 COA letter, which was submitted by the FIO as part of its evidence, he **confirmed** that the signatures appearing in the PDAF documents belonged to him and respondent Cambe:

After going through these documents and initial examination, it appears that *the signatures and/or initials on these documents are my signatures or that of my authorized representative*. (Emphasis supplied)

then prepare a listing²³⁷ of the projects available indicating the IAs. This listing would be sent to Cambe who would sign and indorse the same to the DBM under his authority as Chief-of-Staff of Senator Revilla. **After the listing is released** to the DBM, the Office of Senator Revilla then formally requests the DBM to release his PDAF; Napoles in the meantime would advance to Revilla, through Cambe, a down payment representing a portion of his commission or kickback. **After the SARO and/or NCA is released**, Napoles would give the **full payment for delivery to Senator Revilla** through Cambe.

It bears noting that money was paid to Senator Revilla even **before** the **SARO and/or NCA is released**. Napoles would advance Senator Revilla's down payment from her own pocket upon the mere **release by his Office of the listing** of projects to the DBM. The remainder of the kickback is paid after the SARO representing the legislator's PDAF allocation is released by the DBM and a copy thereof is forwarded to Napoles.

²³⁷ This "listing" is a letter from the legislator containing a program or list of implementing agencies and the amount of PDAF to be released as to guide the DBM in its preparation and release of the corresponding SARO. This is also a formal request of the legislator to the DBM for the release of his PDAF.

Significantly, after the DBM issues the SARO, Senator Revilla, through Cambe, would then write another letter addressed to the IAs which would **identify and indorse** Napoles' NGOs as his preferred NGO to undertake the PDAF-funded project.²³⁸ In effect, Revilla specifically designated in writing the Napoles-affiliated NGO to implement projects funded by his PDAF. Along with the other PDAF documents, the **indorsement letter** of Senator Revilla is transmitted to the IA, which, in turn, handles the preparation of the MOA concerning the project to be executed by the Senator's Office, the IA and the NGO concerned.

Cunanan, in his Counter-Affidavit, claimed that Revilla confirmed to him that he, indeed, chose the NGOs named in the aforementioned letters and even admonished him for supposedly delaying the release of PDAF allocations to his (Revilla) chosen NGOs:

²³⁸ Upon receipt of the SARO, Janet Napoles would direct her staff, then including witnesses Luy, Sula and Suñas, to prepare the PDAF documents for the approval of the legislator and reflecting the preferred NGO to implement the undertaking, including: (a) project proposals by the identified NGO/s; (b) **indorsement letters** to be signed by the legislator and/or his staff; and (c) project proposals.

Revilla's trusted staff, Cambe, then signed the indorsement letters and other communications relating to the PDAF disbursements addressed to the DBM and the implementing agencies (NABCOR, TRC and NLDC). He also participated in the preparation and execution of memoranda of agreement with the NGO and the implementing agency, inspection and acceptance reports, disbursement reports and other PDAF documents.

17. 1 In particular, I distinctly remember a certain occasion when we tried to verify a PDAF-funded project initiated by the Office of Senator Ramon “Bong” Revilla, Jr., by calling the officially listed telephone number of his office to check if a certain Atty. Richard A. Cambe is indeed an authorized signatory for and in behalf of Senator Revilla. Said verification turned out “*positive*” because not only was I able to talk to Atty. Cambe, **Senator Revilla himself even took the call at that instance and confirmed to me that he authorized Atty. Richard A. Cambe to coordinate and facilitate the implementation of his PDAF-funded projects. He likewise confirmed to me the fact that he picked and indorsed the NGOs which will implement his PDAF-funded Projects, and he even admonished me that now that I have been able to talked to him, the PDAF-funded projects of said NGO should now proceed expeditiously from then on.** I did not expect the said admonition by Sen. Revilla, however, I merely replied to him that I am just doing my job. (*emphasis, italics and underscoring supplied*)

As discussed previously, the indorsements enabled Napoles to gain access²³⁹ to substantial sums of public funds, which she unduly diverted to her own personal use by way of fictitious/ “ghost” projects.

The sums received by Senator Revilla, therefore, are “kickbacks” or “commissions” from a government project

²³⁹ After indorsement by Senator Revilla and processing by the implementing agencies, the projects are authorized as eligible under the DBM's menu for pork barrel allocations; Napoles, through her employees, would then follow up the release of the NCA with the DBM. After the DBM releases the NCA to the implementing agency concerned, the latter would expedite the processing of the transaction and the release of the corresponding check representing the PDAF disbursement.

Once the funds are deposited in the NGO's account, Janet Napoles would then call the bank to facilitate the withdrawal thereof. Her staff would then withdraw the funds involved and remit the same to her, thus placing said amount under Napoles' full control and possession.

From her 50% share, Napoles then remits a portion (around 10%) thereof to officials of the implementing agencies who facilitated the transaction as well as those who served as her liaison with the legislator's office.

within the purview of Sec. 1 (d) (2)²⁴⁰ of R.A. No. 7080. He *repeatedly* received from Napoles or her employees commissions, percentage or kickbacks representing his share in the project cost allocated from his PDAF in exchange for his **indorsement** of Napoles' NGOs to implement his PDAF-funded projects.

Moreover, he took undue advantage of his official position, authority and influence to unjustly enrich himself at the expense and to the damage and prejudice of the Filipino people and the Republic of the Philippines, within the purview of Sec. 1 (d) (6) of R.A. No. 7080.²⁴¹ He used and took undue advantage of his official position, authority and influence as a Senator of the Republic of the Philippines to gain access to,

²⁴⁰ Section 1. Definition of terms. - As used in this Act, the term:

d. "**Ill-gotten wealth**" means any asset, property, business enterprise or material possession of any person within the purview of Section two (2) hereof, acquired by him directly or indirectly through dummies, nominees, agents, subordinates and/or business associates by any combination or series of the following means or similar schemes:

2) By receiving, directly or indirectly, any commission, gift, share, percentage, kickbacks or any other form of pecuniary benefit from any person and/or entity in connection with any government contract or project or by reason of the office or position of the public officer concerned;

²⁴¹ Section 1. Definition of terms. - As used in this Act, the term:

d. "Ill-gotten wealth" means any asset, property, business enterprise or material possession of any person within the purview of Section two (2) hereof, acquired by him directly or indirectly through dummies, nominees, agents, subordinates and/or business associates by any combination or series of the following means or similar schemes:

6) By taking undue advantage of official position, authority, relationship, connection or influence to unjustly enrich himself or themselves at the expense and to the damage and prejudice of the Filipino people and the Republic of the Philippines.

and secure the release of his PDAF and illegally divert the allocations to the possession and control of Napoles and her cohorts, in exchange for commissions, kickbacks, percentages from the PDAF allocations. He was aware that as a *high-ranking official*, a Senator at that, his indorsement of Napoles' NGOs would not be questioned or scrutinized.

It cannot be overemphasized that undue pressure and influence from his Office, as well as his indorsement of Napoles' NGOs, were brought to bear upon the public officers and employees of the implementing agencies.

For instance, Figura, an officer from TRC, asserted that the TRC management told him: "*legislators highly recommended certain NGOs/Foundations as conduit implementors and since PDAFs are their discretionary funds, they have the prerogative to choose their NGO's*"; and the TRC management warned him that "*if TRC would disregard it (choice of NGO), they (legislators) would feel insulted and would simply take away their PDAF from TRC, and TRC losses (sic) the chance to earn service fees.*" Figura further claimed that **he tried his best to resist the pressure exerted on him** and did his best to perform his duties faithfully; *[but]* **he and other**

low-ranking TRC officials had no power to “simply disregard the wishes of Senator [Revilla],” especially on the matter of public bidding for the PDAF projects.²⁴²

As mentioned above, TRC’s Cunanan²⁴³ claimed that Revilla confirmed to him that he endorsed the NGOs named in the aforementioned letters and even admonished him for supposedly delaying the release of PDAF allocations to his (Revilla) chosen NGOs. He further narrated that he met Napoles sometime in 2006 or 2007 who “*introduced herself as the representative of certain legislators who supposedly picked TRC as a conduit for PDAF-funded projects;*” at the same meeting, Napoles told him that “*her principals were then Senate President Juan Ponce Enrile, **Senator Ramon “Bong” Revilla, Jr., Sen. Jinggoy Ejercito Estrada;***” letters signed by Revilla and bearing the bar code of his office prove that **Revilla directly indorsed NGOs affiliated with or controlled by Napoles to implement his PDAF projects;** in the course of his duties, he “*often ended up taking and/or making telephone verifications and follow-ups and receiving legislators or their staff members;*” **during his telephone verifications,** he was

²⁴² See Figura’s Counter-Affidavit dated 8 January 2014.

²⁴³ See Cunanan’s Counter-Affidavit dated 20 February 2014.

able to speak with Cambe and Revilla himself, who confirmed to him (Cunanan) that Cambe was “authorized...to coordinate and facilitate the implementation of his PDAF-funded projects” and “he (Revilla) picked and indorsed the NGOs which will implement his PDAF-funded Projects;” **Revilla then admonished him and said that “the PDAF-funded projects of said NGO should now proceed expeditiously from then on;”**; and he occasionally met with witness Luy, who **pressured him to expedite the release of the funds by calling the offices of the legislators.**

NLDC’s Amata also alluded to the *political pressure* surrounding *the designation of NLDC as one of the Implementing Agencies for PDAF.*²⁴⁴ Her fellow NLDC employee Buenaventura,²⁴⁵ further claimed that in accordance with her functions, she **“checked and verified the indorsement letters of Senator Revilla,** which designated the NGOs that would implement his PDAF projects **and found them to be valid and authentic;” she also confirmed the authenticity of the authorization given by Revilla to his subordinates** regarding the monitoring, supervision and implementation of

²⁴⁴ See her Counter-Affidavit dated 20 January 2014.

²⁴⁵ See her Counter-Affidavit dated 6 March 2014.

PDAF projects; and that her evaluation and verification reports were accurate.

Another NLDC officer, Sevidal,²⁴⁶ claimed that it was Revilla and Napoles, not NLDC employees, who were responsible for the misuse of the PDAF; **Senator Revilla, through Cambe, was responsible for “identifying the projects, determining the project costs and choosing the NGOs” which was “manifested in the letters of Senator Revilla;”** and that he and other NLDC employees were **victims of the “political climate” and “bullied into submission by the lawmakers.”**

NLDC’s Ordoñez²⁴⁷ averred that NLDC “entered into a Memorandum of Agreement (MOA) with the selected NGOs upon the direct order or instruction of Senator Revilla for the eventual transfer of funds to Napoles”. She claimed that as far as she was concerned, she and her co-respondents, “lowly Government employees who were dictated upon,” were victims **“bullied into submission by the lawmakers;”** and she performed her duties in good faith and was **“not in a position**

²⁴⁶ See his Counter-Affidavit dated 15 January 2014 and 24 February 2014.

²⁴⁷ See her Counter-Affidavit dated 27 January 2014.

to negate or defy these actions of the Lawmakers, DBM and the NLDC Board of Trustees.”

All these evince that Revilla used and took undue advantage of his official position, authority and influence as a Senator to unjustly enrich himself at the expense and to the damage and prejudice of the Filipino people and the Republic of the Philippines. The PDAF was allocated to him by virtue of his position as a Senator, and therefore he exercises control in the selection of his priority projects and programs. He endorsed Napoles' NGOs in consideration for the remittance of kickbacks and commissions from Napoles. Compounded by the fact that the PDAF-funded projects turned out to be “ghost projects,” and that the rest of the PDAF allocation went into the pockets of Napoles and her cohorts, Revilla thus unjustly enriched himself at the expense and to the damage and prejudice of the Filipino people and the Republic of the Philippines.

Third, the amounts earned by Senator Revilla through kickbacks and commissions and, undue advantage of his official position, authority and influence amounted to more than Fifty Million Pesos (P50,000,000.00).

Witness Benhur Luy's ledger²⁴⁸ shows, among others, that Senator Revilla received the following amounts as and by way of kickbacks or commissions:²⁴⁹

Year	Amount received by Senator Revilla (In PhP)
2006	10,000,000.00
2007	61,000,000.00
2008	80,000,000.00
2009	40,000,000.00
2010	33, 512,500.00
Total:	Php224,512,500.00

Thus, the aggregate amount or total value of the ill-gotten wealth amassed, accumulated or acquired by Revilla from 2006 to 2010 is *at least* **PhP 224,512,500.00**.²⁵⁰

²⁴⁸ Per Luy, the commissions are based on the JLN Corporation Cash vouchers signed by the legislators or their representatives. This is an accounting record which contains the day-to-day financial transactions Of the JLN Corporation and/or Napoles.

²⁴⁹ See the Business Ledgers attached to Luy, Suñas, Gertrudes Luy, Batal-Macalintal, Abundo and Lingo's Pinagsamang Sinumpaang Salaysay dated 11 September 2013. Records (OMB-C-C-13-0316).

²⁵⁰ It is noted that Luy and Suñas claimed that the total commissions received by Senator Revilla was PhP326,000,000.00, representing 50% of PhP652,000,000.00 of Revilla's PDAF allocations. However, Luy was only able to record in his ledger the aggregate amount PhP 224,512,500.00. He explained that sometimes transactions are not recorded in his ledger because Napoles herself personally delivers the commissions to the legislators or their representatives outside the JLN Corporation office. Hence, there are no signed vouchers presented to him; nevertheless, in these cases, Napoles merely informs him that the

As asserted by witnesses Luy and Suñas and borne by Luy's business ledgers,²⁵¹ Cambe received the sums for and in behalf of his boss, Senator Revilla.

Napoles *provided* those kickbacks and commissions. According to witnesses Luy and Suñas,²⁵² Napoles would instruct her staff, including John Raymund de Asis and Ronald John Lim along with witnesses Luy and Suñas, to prepare and deliver Senator Revilla's kickback.

Senator Revilla's repeated commission of the acts covered by Section 1 (d) (2) and Section 1 (d) (6) of RA No. 7080 took place in 2006 up to 2012. This evidences a pattern – a combination or series of overt or criminal acts – directed towards a common purpose or goal, which is to enable Senator Revilla to amass, accumulate or acquire ill-gotten wealth.

In fine, Revilla, taking undue advantage of his official position, authority, relationship, connection or influence as a Senator, acted *in connivance* with his subordinate and authorized representative Cambe to receive commissions and

lawmakers commission has been paid completely. See pages 7-8 of Luy and Sunas' Pinagsamang Sinumpaang Salaysay dated 11 September 2013, Records, (OMB-C-C-13-0316).

²⁵¹ Pinagsamang Sinumpaang Salaysay dated 11 September 2013, Records, (OMB-C-C-13-0316).

²⁵² See par. 4.1, p. 3 of Luy and Sunas' Pinagsamang Sinumpaang Salaysay dated 11 September 2013, Records, (OMB-C-C-13-0316).

kickbacks for endorsing the Napoles NGOs to implement his PDAF-funded project, and *in unison* with Napoles, with assistance of her employees and cohorts John Raymund de Asis and Ronald John Lim who prepared and delivered these kickbacks to him. These acts were linked by the fact that they were plainly geared towards a common goal which was to amass, acquire and accumulate ill-gotten wealth amounting to at least **PhP224,512,500.00** for Senator Revilla.

Probable cause therefore exists to indict Senator Revilla, Cambe, Napoles, de Asis and Lim for Plunder under RA No. 7080.

Conspiracy is proven by the evidence presented.

There is conspiracy when two or more persons come to an agreement concerning the commission of a felony and decide to commit it.²⁵³

However, direct proof of conspiracy is rarely found because criminals do not write down their lawless plans and

²⁵³ Art. 8 of the Revised Penal Code.

plots. Nevertheless, the agreement to commit a crime may be deduced from the mode and manner of the commission of the offense, or inferred from acts that point to a joint purpose and design, concerted action and community of interest. ²⁵⁴

Conspiracy exists among the offenders when their concerted acts show the same purpose or common design, and are united in its execution.²⁵⁵

When there is conspiracy, all those who participated in the commission of the offense are liable as principals, regardless of the extent and character of their participation because the act of one is the act of all.²⁵⁶

As extensively discussed above, the presence of conspiracy among Senator Revilla, Cambe, Relampagos, Nuñez, Paule, Bare, Ortiz, Cunanan, Figura, Jover, Espiritu, Lacsamana, Amata, Buenaventura, Sevidal, Cruz, Jalandoni, Ordoñez, Sucgang, Javellana, Cacal, Guañizo, Relevo, Johnson, Mendoza, Munsod, Napoles, De Leon, Piorato, Ogerio, De Asis, Rodriguez, Lim and Uy cannot be denied.

²⁵⁴ *People v. Hapa*, G.R. No. 125698, July 19, 2001, 361 SCRA 361.

²⁵⁵ *People v. Olazo and Angelio*, G.R. No. 197540, February 27, 2012, citing *People v. Bi-Ay, Jr.*, G.R. No. 192187, December 13, 2010, 637 SCRA 828, 836.

²⁵⁶ *People v. Forca*, G.R. No. 134938, June 8, 2000.

In order to repeatedly divert substantial funds from the PDAF, access thereto must be made available. This was made possible by Senator Revilla, who chose NGOs affiliated with or controlled by Napoles to implement his PDAF-related undertakings. Cambe then prepared the indorsement letters and similar documentation addressed to the DBM and the implementing agencies which were necessary to ensure that the chosen NGO will, indeed, be awarded the project.

Relampagos, Paule, Bare and Nuñez, as officers of the DBM, were in regular contact with Napoles and her staff. This familiarity between them, combined with consistent follows up, ensured that the requisite SAROs and NCAs were immediately released by the DBM to the concerned implementing agencies.

In turn, Ortiz, Cunanan, Figura, Jover, Espiritu, Lacsamana, Amata, Buenaventura, Sevidal, Cruz, Jalandoni, Ordoñez, Sugang, Javellana, Cacal, Guañizo, Relevo, Johnson, Mendoza and Munsod, as officers of the implementing agencies involved, prepared, reviewed and executed the memoranda of agreement governing the implementation of the projects. They also participated in the

processing and approval the PDAF disbursements to the questionable NGOs. **The funds in question could not have been transferred to these entities if not for their certifications, signatures and approvals found in the corresponding disbursement vouchers and checks.**

Once the fund releases have been successfully processed by the IAs, De Leon, Piorato, Ogerio, De Asis, Rodriguez, Lim and Uy, in behalf of the NGOs in question and under the direction of Napoles, would pick up the corresponding checks and deposit them in bank accounts under the name of these entities and over which Napoles had complete and utter control. These sums would later be withdrawn from the banks and brought to the offices of Napoles, who would proceed to exercise full control and possession over such.

De Leon, Piorato, Ogerio, De Asis, Rodriguez and Uy, again per the direction of Napoles, would prepare the fictitious beneficiaries list and other similar documents for liquidation purposes, that is, to make it appear that the projects were implemented, when, in fact, they were not.

For their participation in the above-described scheme, Senator Revilla, Javellana, Cunanan, Amata, Buenaventura and Sevidal received portions of the subject PDAF disbursements from Napoles.

All told, there was cohesion and interconnection in these respondents' attitude, intent and purpose that cannot be logically interpreted other than to mean the attainment of the same end that runs thru the entire gamut of acts separately perpetrated by them. The role played by each of them is so indispensable to the success of their scheme that, without any of them, the same would have failed.

There is no evidence showing that the signatures of Senator Revilla or Cambe in the PDAF documents were forged.

Senator Revilla and Cambe argue that the signatures appearing in letters, memoranda of agreement, liquidation reports and similar PDAF documents and allegedly theirs are mere forgeries. They deny having signed these papers and disclaim any participation in the preparation and execution thereof.

Senator Revilla and Cambe's argument fails to convince.

Forgery is not presumed; it must be proved by clear, positive and convincing evidence and the burden of proof lies on the party alleging forgery.²⁵⁷

It bears stressing that Senator Revilla, in his Letter dated 21 March 2012,²⁵⁸ confirmed to the COA that: (a) he authorized Cambe to sign letters, MOA and other PDAF documents in his behalf; and (b) the signatures appearing in the PDAF documents as belonging to him and Cambe are authentic. The pertinent portion of the letter states:

After going through these documents and initial examination, it appears that **the signatures and/or initials on these documents are my signatures or that of my authorized representative.** (*emphasis, italics and underscoring supplied*)

Senator Revilla's confirmation letter was made two years before the filing of the present complaints.

²⁵⁷ JN Development Corporation v. Philippine Export and Foreign Loan Guarantee Corporation, G.R. No. 151060 and Cruz v. Philippine Export and Foreign Loan Guarantee Corporation, G.R. No. 151311, August 31, 2005, 468 SCRA 555, 569-570.

²⁵⁸ Records (OMB-C-C-13-0318), p. 1073.

As pointed out by Cunanan, the confirmation letter appeared to have originated from Senator Revilla's office because it was issued bar code/reference no. 0-2011-13079.²⁵⁹

Senator Revilla maintained, though, that his signature in the same letter was forged, in support of which he submitted, among other things: (a) an Examination Report dated 16 August 2013 prepared by handwriting expert Rogelio Azores (Azores), which stated that the signature appearing in Revilla's Letter dated 20 July 2011 to the COA (the COA Letter) was not written by Senator Revilla; (b) a Report dated 3 December 2013 prepared by his handwriting expert Desiderio A. Pagui (Pagui), which also stated that the signature appearing in the COA Letter was not written by him; and (c) witness Azores' Examination Reports dated 23 August 2013, 27 August 2013, 30 August 2013, 4 September 2013, in which he claimed that the signatures appearing in the PDAF documents allegedly belong to Senator Revilla and Cambe were not written by them.

²⁵⁹ Id.

This Office cannot readily credit the putative findings of the handwriting experts.

Azores and Pagui admittedly used, in their handwriting analysis/examination, mere photocopies of the PDAF documents. *Heirs of Gregorio v. Court of Appeals*²⁶⁰ teaches that a handwriting comparison on the basis of mere photocopies of the assailed instrument is unreliable:

The best evidence of a forged signature in an instrument is the instrument itself reflecting the alleged forged signature. The fact of forgery can only be established by a comparison between the alleged forged signature and the authentic and genuine signature of the person whose signature is theorized upon to have been forged. **Without the original document containing the alleged forged signature, one cannot make a definitive comparison which would establish forgery.** A comparison based on a mere xerox copy or reproduction of the document under controversy cannot produce reliable results.

At this junction, emphasis is made that there is no showing that Senator Revilla's handwriting experts exerted reasonable efforts to obtain original copies of the PDAF documents for their examination/analysis, which are in the COA's custody, as Director Susan P. Garcia, in her Affidavit dated 12 September 2013, confirms:²⁶¹

²⁶⁰ G.R. No. 117609, December 29, 1998.

²⁶¹ Records (OMB-C-C-13-0316), p. 671-672.

08. Q: What was the basis of your Audit Report?
A: The basis of our audit are (sic) **documents submitted by different implementing agencies subject of our audit** such as, but not limited to the following:
- A. Legislator's endorsement letters;
 - B. Memorandum of Agreement between Legislator, Implementing Agencies and NGOs;
 - C. Project Proposals;
 - D. Project Activity Reports;
 - E. Project Profiles;
 - F. Inspection and Acceptance Reports;
 - G. Special Allotment Release Orders (SAROs);
 - H. Notice of Cash Allocations (NCAs);
 - I. Disbursement Reports;
 - J. Disbursement Vouchers;
 - K. Accomplishment Reports;
 - L. Acknowledgment Receipts;
 - M. Delivery Reports;
 - N. Certificates of Acceptance;
 - O. Photocopy of checks issued to NGOs; and
 - P. Official Receipts issued by NGOs.
09. Q: **Are these documents you are referring to in your possession right now?**
A: **Yes sir, we have them in our office.** (*emphasis, italics and underscoring supplied*)

Moreover, in its Order dated 28 January 2014,²⁶² this Office observed that Senator Revilla only questioned the authenticity of the COA Letter two years after the date appearing thereon and during the height of reports on the so-called PDAF scam:

x x x

As early as July 2011, respondent Revilla *already knew* about the PDAF documents and that signatures

supposedly belonging to be him and respondent Cambe appeared thereon.

In a Letter dated 8 July 2011, the Commission on Audit (the COA) informed respondent Revilla of the existence of documents submitted by several non-government organizations and people's organizations in relation to projects funded by his PDAF, earlier referred to as the PDAF documents, and requested him to confirm if the signatures in the PDAF documents which allegedly belonged to him and respondent Richard Cambe, then a member of his staff, were authentic. Receipt of this COA letter was confirmed by respondent Revilla in the Revilla Complaint:

2.11 On 11 July 2011, the Office of Plaintiff Revilla received the COA letter dated 8 July 2011 requesting Plaintiff Revilla to confirm whether the signatures appearing on the PDAF documents are his or those of his staff, Atty. Cambe. (*underscoring supplied*)

Respondent Revilla did not, then and there, question the authenticity of his signature or the genuineness of the documents, or seek the assistance of the NBI or an independent handwriting expert in ascertaining the same. In the Revilla Complaint filed on 13 September 2013, however, he alleged:

2.12 Recently, due to news reports that signatures of legislators are being forged in relation to the release of the PDAF, Plaintiff Revilla engaged the services of a licensed and reputable handwriting expert, Mr. Rogelio Azores, whose examination of the PDAF Documents reveal that the signature appearing above Plaintiff Revilla's name and the name of Atty. Cambe were not written by them. Thus, the PDAF documents are absolutely fictitious and simulated.

But, as shown in a copy of respondent Revilla's Letter dated 20 July 2011 in reply to the 8 July 2011 COA letter, which was submitted by the FIO as part of its evidence, he **confirmed** that the signatures appearing in the PDAF documents belonged to him and respondent Cambe:

After going through these documents and initial examination, it appears that ***the signatures and/or initials on these documents are my signatures or that of my authorized representative.*** (*emphasis, underscoring and italics supplied*)

It bears noting that respondent Revilla's 20 July 2011 letter to the COA is not mentioned in the Revilla Complaint as among those documents purported to be forgeries. In fine,

respondent Revilla only disputed the authenticity of the documents subject of the 8 July 2011 COA letter in his Counter-Affidavits dated 15 January 2014, about four (4) months after he filed the civil suit (Revilla Complaint) on 13 September 2013.

x x x

Senator Revilla and Cambe strongly deny having signed the PDAF documents, insisting that they did not participate in their preparation or execution. Mere denial, no matter how vehement, is insufficient, however, to prove that their signatures appearing in the PDAF documents are falsified.²⁶³ This is true especially in Cambe's case. The MOAs are *notarized* documents that enjoy the presumption of regularity and can be overturned only by clear and convincing evidence.²⁶⁴ This he failed to discharge.

Witnesses Azores and Pagui's assertion that the signatures of Senator Revilla and Cambe in the PDAF documents were forgeries because they vary with the sample signatures provided by them deserves scant consideration.

²⁶³ *Supra*, JN Development Corporation v. Philippine Export and Foreign Loan Guarantee Corporation. Also in *Ladignon v. Court of Appeals*, G.R. No. 122973, July 18, 2000.

²⁶⁴ *Delfin, et al. v. Billones, et al.*, G.R. No. 146550, March 17, 2006.

Mere variance of signatures cannot be considered as conclusive proof that one is forged. As *Rivera v. Turiano*²⁶⁵ teaches:

This Court has held that an allegation of forgery and a perfunctory comparison of the signatures by themselves cannot support the claim of forgery, as forgery cannot be presumed and must be proved by clear, positive and convincing evidence, and the burden of proof lies in the party alleging forgery. **Even in cases where the alleged forged signature was compared to samples of genuine signatures to show its variance therefrom, this Court still found such evidence insufficient.** It must be stressed that the **mere variance of the signatures cannot be considered as conclusive proof that the same were forged.** (*emphasis, italics and underscoring supplied*)

Moreover, the observations of witnesses Azores and Pagui do not meet the criteria for identification of forgery enunciated in *Ladignon v. Court of Appeals*:²⁶⁶

The process of identification, therefore, must include the determination of the extent, kind, and significance of this resemblance as well as of the variation. It then becomes necessary to determine whether the variation is due to the operation of a different personality, or is only the expected and inevitable variation found in the genuine writing of the same writer. It is also necessary to decide whether the resemblance is the result of a more or less skillful imitation, or is the habitual and characteristic resemblance which naturally appears in a genuine writing. When these two questions are correctly answered the whole problem of identification is solved.

²⁶⁵ G.R. No. 156249, March 7, 2007.

²⁶⁶ G.R. No. 122973, July 18, 2000.

In his Examination Reports, Azores merely concluded that the signatures in the PDAF documents and Senator Revilla and Cambe's sample signatures "*were not written by one and the same person.*"

At all events, the Special Panel members, after a *prima facie* comparison with their naked eyes of the questioned signatures appearing in the PDAF documents and the original signatures of Senator Revilla and Cambe in their respective counter-affidavits, opine that both sets of signatures, which bear the same style and flourish,²⁶⁷ were written by one and the same hands.

The Arias doctrine is inapplicable to these proceedings.

Javellana argues that he cannot be held accountable for approving the PDAF releases pertaining to those projects assigned to NABCOR because he only issued such approval after his subordinates, namely, Mendoza, Cacal and other NABCOR officials involved in the processing and/or implementation of PDAF-funded projects, examined the

²⁶⁷ See *Fernando v. Fernando*, G.R. No. 191889, January 31, 2011,

supporting documents, assured him of the availability of funds and recommended the approval of the disbursements to him. Similarly, Cunanan claims that he approved the PDAF releases relating to projects assigned to TRC only after his subordinates at the agency recommended such approval to him. Simply put, they invoke the ruling in *Arias v. Sandiganbayan*.²⁶⁸

These above arguments fail to persuade.

Arias squarely applies in cases where, in the performance of his official duties, the head of an office is being held to answer for his act of relying on the acts of his subordinate:

We would be setting a bad precedent if a head of office plagued by all too common problems - dishonest or negligent subordinates, overwork, multiple assignments or positions, or plain incompetence - is suddenly swept into a conspiracy conviction simply because he did not personally examine every single detail, painstakingly trace every step from inception, and investigate the motives of every person involved in a transaction before affixing his signature as the final approving authority.

x x x

We can, in retrospect, argue that *Arias* should have probed records, inspected documents, received procedures, and questioned persons. It is doubtful if any auditor for a fairly sized office could personally do all these things in all vouchers presented for his signature. The Court would be asking for the impossible. ***All heads of offices have to rely***

²⁶⁸ 259 Phil. 794 (1989).

to a reasonable extent on their subordinates and on the good faith of those who prepare bids, purchase supplies, or enter into negotiations. xxx There has to be some added reason why he should examine each voucher in such detail. Any executive head of even small government agencies or commissions can attest to the volume of papers that must be signed. There are hundreds of documents, letters, memoranda, vouchers, and supporting papers that routinely pass through his hands. The number in bigger offices or departments is even more appalling.

There should be other grounds than the mere signature or approval appearing on a voucher to sustain a conspiracy charge and conviction.²⁶⁹
(emphasis, italics and underscoring supplied)

A cursory reading of the above pronouncement readily shows that the *Arias* doctrine does not help Javellana and Cunanan's cause.

First, the *Arias* doctrine applies only if it is undisputed that the head of the agency was the last person to sign the vouchers, which would show that he was merely relying on the *prior* certifications and recommendations of his subordinates. The *Arias* doctrine is inapplicable in cases where it is the head of agency himself or herself who influences, pressures, coerces or otherwise convinces the subordinate to sign the document or recommend the approval of the transaction.

²⁶⁹ Id.

In Javellana's case, Cacal stated in his Counter-Affidavit that he signed the disbursement vouchers pertaining to PDAF disbursements because Javellana directed him to do so. In support of his claim, Cacal submitted a document entitled "Authorization" issued and signed by respondent Javellana reading:

In order to facilitate processing of payments and in the exigency of the service, MR. VICTOR ROMAN CACAL, Paralegal, this Office is hereby authorized to sign BOX A of the Disbursement Vouchers of all transactions related to PDAF Project.

This authorization takes effect starting August 20, 2008.

Cacal's claim that he was constrained to sign the DVs due to pressure exerted by his superiors is thus not difficult to believe.

Second, the *Arias* doctrine, assuming the same to be applicable, does not *ipso facto* exonerate the heads of agencies from criminal, civil or administrative charges. Rather, the doctrine merely holds that the head of agency cannot be deemed to be a co-conspirator in a criminal offense simply

because he signed and/or approved a voucher or document that facilitated the release of public funds.²⁷⁰

In the present cases, the liability of Javellana and Cunanan is based not *solely* on their approval of the DVs and other papers relating to PDAF projects implemented by NABCOR and/or TRC, for by their own overt acts, they showed their undue interest in the release of funds drawn from the PDAF. In short, Javellana and Cunanan's actions indicate that they wanted the funds released as soon as possible, regardless of whether applicable laws or rules governing such disbursements had been complied with.

As stated above, Javellana's own subordinate stated that Javellana actually pre-signed the checks pertaining to PDAF release even before the DVs were duly accomplished and signed.

In Cunanan's case, Figura stated in his Counter-Affidavit that Cunanan constantly followed up with him the expedited processing of PDAF documents.

²⁷⁰ See *Jaca v. People*, *Gaviosa v. People* and *Cesa v. People*, G.R. No. 166967, G.R. No. 166974 and G. R. No. G.R. No. 167167, January 28, 2013.

Luy in his Sworn Statement dated 12 September 2013²⁷¹ declared that he saw Javellana and Cunanan receive a percentage of the diverted PDAF sums from Napoles:

126. T: May nabanggit ka na may 10% na napupunta sa president o head ng agency, sino itong tinutokoy mo?
S: Ang alam ko nakita kong tumanggap ay sila ***ALLAN JAVELLANA*** ng NABCOR, ***DENNIS CUNANAN*** at ANTONIO Y. ORTIZ ng TRC.... (*emphasis, italics and underscoring supplied*)

More. This Office takes note of the published account of Luy's testimony during the legislative inquiry conducted by the Senate Committee on Accountability of Public Officers & Investigations (the Senate Blue Ribbon Committee) on 7 November 2013 that he personally knew respondent Javellana as one of those who received kickbacks from Napoles for his role in the releases of PDAF:

Luy said he saw Napoles giving money to officials of implementing agencies at her office.

“When Ms. Napoles gives the instruction to prepare the money and their 10-percent commission, I will so prepare it. I will type the voucher and have it checked by my seniors or by her daughter Jo Christine,” Luy said. “I will bring the money to her office and there are instances when she and I will meet the person and give the money contained in a paper bag.”

²⁷¹ Records (OMB-C-C-13-0318), p. 392.

Luy said he saw Alan Javellana, a former president of the National Agribusiness Corp., and Antonio Ortiz, former head of the Technology Resource Center, receive their respective payoffs.²⁷² (emphasis, italics and underscoring supplied)

This Office takes note too of the published account of Luy's testimony on 6 March 2014 before the Senate Blue Ribbon Committee that Cunanan was one of those who received undue benefits from the so-called PDAF scam through kickbacks allegedly given by Napoles:

THE principal whistleblower in the pork barrel scam Benhur Luy said Thursday that Dennis Cunanan, the former chief of the Technology Resource Center who wants to turn state witness, personally received P960,000 in kickbacks from Janet Lim Napoles, contrary to his claims.

In the continuation of the Blue Ribbon Committee hearings on the pork barrel scam, **Luy said he personally saw Cunanan carrying a bagful of money after meeting Napoles at the JLN Corp. office at the Discovery Suites in Ortigas, Pasig City.**

Luy said he was instructed by Napoles to prepare the P960,000 intended for Cunanan, representing his commission for the pork barrel coursed through the TRC. He then handed the money to his co-worker, Evelyn De Leon, who was present at the meeting room with Napoles and Cunanan.

“When Dencu (referring to Dennis Cunanan) emerged out of the conference room, I saw him carrying the paper bag,” Luy said. Asked if he saw Cunanan receive the money, Luy answered: **“After the meeting, I saw the**

²⁷² Norman Bordadora and TJ Burgonio, “Benhur Luy upstages Napoles in Senate hearing,” electronically published by the Philippine Daily Inquirer at its website located at <http://newsinfo.inquirer.net/522831/benhur-luy-upstages-napoles-in-senate-hearing#ixzz2wqP0PnoP> on November 8, 20

paper bag. He was carrying it.” (emphasis, underscoring and italics supplied)²⁷³

The above-quoted report of Luy’s testimonies confirm that Javellana and Cunanan approved the PDAF releases not because they relied on the recommendation of their subordinates; but because they, on their own volition, wanted the funds released.

There is no probable cause to indict Encarnacion

The NBI impleaded Encarnacion in her capacity as president of Countrywide Agri and Rural Economic and Development Foundation, Inc. (CARED), one of the NGOs affiliated with/controlled by Napoles.²⁷⁴

Records show, however, that CARED was not among the NGOs involved in the diversion of funds drawn from Senator Revilla’s PDAF allocation to Napoles. Moreover, there is no evidence showing that Encarnacion was involved in Senator

²⁷³ Macon Ramos-Araneta, “Cunanan got pork cuts,” electronically published by Manila Standard Today at its website located at <http://manilastandardtoday.com/2014/03/07/-cunanan-got-pork-cuts-i-saw-him-carry-bag-with-p-9m-benhur/> last March 7, 2014 and last accessed on 24 March 2014.

²⁷⁴ Records (OMB-C-C-13-0316), p. 5 and 9.

Revilla's acquisition or accumulation of ill-gotten wealth through kickbacks or commissions paid by Napoles.

Respondents' defenses are best left to the trial court's consideration during trial on the merits.

Some of the respondent public officers insist that they were motivated by good faith and acted in accordance with existing laws and rules, and the disbursements from the PDAF were regular and above board.

During preliminary investigation, the investigator does not determine if the evidence gathered or on record proves the guilt of the respondent beyond reasonable doubt. The investigator merely ascertains whether there is sufficient ground to engender a well-founded belief that a crime has been committed, and that the respondent is probably guilty thereof and should, therefore, be held for trial. This preliminary investigation is not an inquiry on whether there is sufficient evidence to secure respondents' conviction for Plunder or violation of Section 3 (e) of R. A. No. 3019. It is enough that based on the evidence presented, the Office

believes that respondents' questioned acts constitute the offense charged.²⁷⁵

Respondent public officers' claims of good faith, as well as regularity in their performance of official functions, fails vis-à-vis the evidence presented.

As earlier discussed, the sworn statements of witnesses, the DVs, the indorsed/encashed checks, the MOAs with the NGOs and IAs, the written requests, liquidation reports, confirmation letters and other evidence on record indubitably indicate that Senator Revilla, Cambe, Relampagos, Nuñez, Paule, Bare, Ortiz, Cunanan, Figura, Jover, Espiritu, Lacsamana, Amata, Buenaventura, Sevidal, Cruz, Jalandoni, Ordoñez, Sucgang, Javellana, Cacal, Guañizo, Relevo, Johnson, Mendoza and Munsod, as well as Napoles, De Leon, Piorato, Ogerio, De Asis, Rodriguez, Lim and Uy, conspired with one another to repeatedly raid the public treasury through what appears to be drawing funds from the PDAF allocated to Senator Revilla, *albeit* for fictitious projects. Consequently, they illegally conveyed public funds in the aggregate amount of PHP517,000,000.00, more or less, to the

²⁷⁵ *Deloso, et al. v. Desierto, et al.*, G.R. No. 129939, September 9, 1999.

possession and control of questionable NGOs affiliated with Napoles, thereby allowing Senator Revilla to illegally acquire and amass portions the PDAF through kickbacks in the sum of PHP224,512,500.00.

AT ALL EVENTS, Senator Revilla, Cambe, Relampagos, Nuñez, Paule, Bare, Ortiz, Cunanan, Figura, Jover, Espiritu, Lacsamana, Amata, Buenaventura, Sevidal, Cruz, Jalandoni, Ordoñez, Sucgang, Javellana, Cacal, Guañizo, Relevo, Johnson, Mendoza and Munsod's claims of good faith, not to mention regularity in the performance of their duties, is not element of Plunder. It is best ventilated during trial proper. *Deloso, et al. v. Desierto, et al.*²⁷⁶ enlightens:

We agree with public respondents ***that the existence of good faith or lack of it, as elements of the crimes of malversation and violation of Section 3 (e), R. A. No. 3019, is evidentiary in nature. As a matter of defense, it can be best passed upon after a full-blown trial on the merits.*** (*Emphasis and italics supplied*)

WHEREFORE, this Office, through the undersigned:

(a) **FINDS PROBABLE CAUSE** to indict:

for PLUNDER- 1 Count

²⁷⁶ Id.

i. Ramon M. Revilla, Jr., Richard A. Cambe, Janet Lim Napoles, Ronald John Lim and John Raymund De Asis, acting in concert, for PLUNDER (Section 2 in relation to Section 1 (d) [1], [2] and [6] of R. A. No. 7080, as amended), in relation to Revilla's ill-gotten wealth in the sum of at least PHP242,512,500.00, representing kickbacks or commissions received by him from Napoles in connection with Priority Development Assistant Fund (PDAF)-funded government projects and by reason of his office or position;

for VIOLATION OF SECTION 3 (E) OF R. A. NO. 3019 – 16 Counts

- i. Ramon M. Revilla, Jr., Richard A. Cambe, Mario L. Relampagos, Rosario Nuñez, Lalaine Paule, Marilou Bare, Antonio Y. Ortiz, Dennis L. Cunanan, Francisco B. Figura, Ma. Rosalinda Lacsamana, Marivic V. Jover, Janet Lim Napoles, Myla Ogerio, Eulogio D. Rodriguez, John Raymund De Asis and Laarni A. Uy, acting in concert, for VIOLATION OF SECTION 3 (E) OF R.A. NO. 3019 in relation to fund releases amounting to at least PHP25,000,000.00 drawn from Revilla's PDAF and coursed through the Technology Resource Center (TRC) and Agri and Economic Program for Farmers Foundation, Inc. (AEPFFI), as reflected in Disbursement Vouchers (DV) No. 12007040728, 12007040729, 12007040730, 12007040731 and 12007040732;
- ii. Ramon M. Revilla, Jr., Richard A. Cambe, Mario L. Relampagos, Rosario Nuñez, Lalaine Paule, Marilou Bare, Antonio Y. Ortiz, Dennis L. Cunanan, Francisco B. Figura, Ma. Rosalinda Lacsamana, Consuelo Lilian R. Espiritu, Marivic V. Jover, Janet Lim Napoles, Evelyn D. De Leon, Myla Ogerio, John Raymund De Asis, Eulogio D. Rodriguez and Laarni A. Uy, acting in concert, for VIOLATION OF SECTION 3 (E) OF R.A. NO. 3019 in relation to fund releases amounting to at least PHP38,500,000.00 drawn from Revilla's PDAF and

coursed through the TRC and Philippine Social Development Foundation, Inc. (PSDFI), as reflected in DV No. 012007122114, 012007122124, 012007122127, 012007122126, 012007122125 and 012008151146;

- iii. Ramon M. Revilla, Jr., Richard A. Cambe, Mario L. Relampagos, Rosario Nuñez, Lalaine Paule, Marilou Bare, Allan A. Javellana, Rhodora B. Mendoza, Encarnita Christina P. Munsod, Maria Julie A. Villaralvo-Johnson, Victor Roman C. Cacal, Ma. Ninez P. Guañizo, Romulo Relevo Janet Lim Napoles, Myla Ogerio, John Raymund De Asis, Eulogio D. Rodriguez and Laarni A. Uy, acting in concert, for VIOLATION OF SECTION 3 (E) OF R.A. NO. 3019 in relation to fund releases amounting to at least PHP11,640,000.00 drawn from Revilla's PDAF and coursed through the National Agribusiness Corporation (NABCOR) and Masaganang Ani Para sa Magsasaka Foundation, Inc. (MAMFI), as reflected in DV No. 08-01-0036, and 08-05-1695;
- iv. Ramon M. Revilla, Jr., Richard A. Cambe, Mario L. Relampagos, Rosario Nuñez, Lalaine Paule, Marilou Bare, Allan A. Javellana, Rhodora B. Mendoza, Encarnita Christina P. Munsod, Maria Julie A. Villaralvo-Johnson, Victor Roman C. Cacal, Ma. Ninez P. Guañizo, Romulo Relevo Janet Lim Napoles, Myla Ogerio, John Raymund De Asis, Eulogio D. Rodriguez and Laarni A. Uy, acting in concert, for VIOLATION OF SECTION 3 (E) OF R.A. NO. 3019 in relation to fund releases amounting to at least PHP24,250,000.00 drawn from Revilla's PDAF and coursed through the NABCOR and MAMFI, as reflected in DV No. 08-09-3208 and 09-05-1732;
- v. Ramon M. Revilla, Jr., Richard A. Cambe, Mario L. Relampagos, Rosario Nuñez, Lalaine Paule, Marilou Bare, Allan A. Javellana, Rhodora B. Mendoza, Romulo Relevo, Victor Roman C. Cacal, Ma. Ninez P. Guañizo, Janet Lim Napoles, Myra Ogerio, John Raymund De Asis, Eulogio D. Rodriguez and Laarni A. Uy, acting in concert, for

VIOLATION OF SECTION 3 (E) OF R.A. NO. 3019 in relation to fund releases amounting to at least PHP38,800,000.00 drawn from Revilla's PDAF and coursed through the NABCOR and Social Development Program for Farmers Foundation, Inc. (SDPFFI), as reflected in DV No. 08-08-3218-A and 09-05-1682;

- vi. Ramon M. Revilla, Jr., Richard A. Cambe, Mario L. Relampagos, Rosario Nuñez, Lalaine Paule, Marilou Bare, Allan A. Javellana, Rhodora B. Mendoza, Romulo Relevo, Ma. Ninez P. Guañizo, Janet Lim Napoles, Myla Ogerio, John Raymund De Asis, Eulogio Rodriguez and Laarni A. Uy, acting in concert, for VIOLATION OF SECTION 3 (E) OF R.A. NO. 3019 in relation to fund releases amounting to at least PHP14,550,000.00 drawn from Revilla's PDAF and coursed through the NABCOR and MAMFI, as reflected in DV No. 08-09-3486 and 09-04-1626;
- vii. Ramon M. Revilla, Jr., Richard A. Cambe, Mario L. Relampagos, Rosario Nuñez, Lalaine Paule, Marilou Bare, Antonio Y. Ortiz, Dennis L. Cunanan, Francisco B. Figura, Marivic V. Jover, Ma. Rosalinda Lacsamana, Consuelo Lilian R. Espiritu, Janet Lim Napoles, Myla Ogerio, John Raymund De Asis, Eulogio Rodriguez and Laarni A. Uy, acting in concert, for VIOLATION OF SECTION 3 (E) OF R.A. NO. 3019 in relation to fund releases amounting to at least PHP44,000,000.00 drawn from Revilla's PDAF and coursed through the TRC and SDPFFI, as reflected in DV No. 012009010006 and 012009030675;
- viii. Ramon M. Revilla, Jr., Richard A. Cambe, Mario L. Relampagos, Rosario Nuñez, Lalaine Paule, Marilou Bare, Antonio Y. Ortiz, Dennis L. Cunanan, Francisco B. Figura, Marivic V. Jover, Ma. Rosalinda Lacsamana, Consuelo Lilian R. Espiritu, Janet Lim Napoles, Myla Ogerio, John Raymund De Asis, Eulogio Rodriguez and Laarni A. Uy, acting in concert, for VIOLATION OF SECTION 3 (E) OF R.A. NO. 3019 in relation to fund releases amounting to at least

PHP44,000,000.00 drawn from Revilla's PDAF and coursed through the TRC and SDPFFI, as reflected in DV No. 12008122862, 12008122861, 12008122863, 12008122864, 12008122865, 12008122866, 12008122867, 12008122868 and 12009020441;

- ix. Ramon M. Revilla, Jr., Richard A. Cambe, Mario L. Relampagos, Rosario Nuñez, Lalaine Paule, Marilou Bare, Gondelina G. Amata, Gregoria Buenaventura, Emmanuel Alexis G. Sevidal, Ofelia E. Ordoñez, Sofia D. Cruz, Chita C. Jalandoni, Janet Lim Napoles, Jocelyn Piorato, Myla Ogerio, John Raymund De Asis, Eulogio D. Rodriguez and Laarni A. Uy, acting in concert, for VIOLATION OF SECTION 3 (E) OF R.A. NO. 3019 in relation to fund releases amounting to at least PHP20,000,000.00 drawn from Revilla's PDAF and coursed through the National Livelihood Development Corporation (NLDC) and Agricultura Para sa Magbubukid Foundation, Inc. (APMFI), as reflected in DV No. 09091357, 09101442 and 09101539;
- x. Ramon M. Revilla, Jr., Richard A. Cambe, Mario L. Relampagos, Rosario Nuñez, Lalaine Paule, Marilou Bare, Gondelina G. Amata, Gregoria Buenaventura, Emmanuel Alexis G. Sevidal, Ofelia E. Ordoñez, Sofia D. Cruz, Chita C. Jalandoni, Janet Lim Napoles, Jocelyn Piorato, Myla Ogerio, John Raymund De Asis, Eulogio D. Rodriguez and Laarni A. Uy, acting in concert, for VIOLATION OF SECTION 3 (E) OF R.A. NO. 3019 in relation to fund releases amounting to at least PHP30,000,000.00 drawn from Revilla's PDAF and coursed through the NLDC and MAMFI, as reflected in DV No. 09091356, 09101441 and 09101533;
- xi. Ramon M. Revilla, Jr., Richard A. Cambe, Mario L. Relampagos, Rosario Nuñez, Lalaine Paule, Marilou Bare, Gondelina G. Amata, Gregoria Buenaventura, Emmanuel Alexis G. Sevidal, Ofelia E. Ordoñez, Sofia D. Cruz, Chita C. Jalandoni, Janet Lim Napoles, Jocelyn Piorato, Myla Ogerio, John Raymund De Asis, Eulogio D.

Rodriguez and Laarni A. Uy, acting in concert, for VIOLATION OF SECTION 3 (E) OF R.A. NO. 3019 in relation to fund releases amounting to at least PHP40,000,000.00 drawn from Revilla's PDAF and coursed through the NLDC and MAMFI, as reflected in DV No. 09081192, 09091256 and 09091320;

- xii. Ramon M. Revilla, Jr., Richard A. Cambe, Mario L. Relampagos, Rosario Nuñez, Lalaine Paule, Marilou Bare, Gondelina G. Amata, Gregoria Buenaventura, Emmanuel Alexis G. Sevidal, Ofelia E. Ordoñez, Sofia D. Cruz, Chita C. Jalandoni, Janet Lim Napoles, Jocelyn Piorato, Myla Ogerio, John Raymund De Asis, Eulogio D. Rodriguez and Laarni A. Uy, acting in concert, for VIOLATION OF SECTION 3 (E) OF R.A. NO. 3019 in relation to fund releases amounting to at least PHP44,000,000.00 drawn from Revilla's PDAF and coursed through the NLDC and AEPFFI, as reflected in DV No. 09111698, 09121746, 10010010 and 10050748;
- xiii. Ramon M. Revilla, Jr., Richard A. Cambe, Mario L. Relampagos, Rosario Nuñez, Lalaine Paule, Marilou Bare, Gondelina G. Amata, Gregoria Buenaventura, Emmanuel Alexis G. Sevidal, Ofelia E. Ordoñez, Sofia D. Cruz, Chita C. Jalandoni, Janet Lim Napoles, Jocelyn Piorato, Myla Ogerio, John Raymund De Asis, Eulogio D. Rodriguez and Laarni A. Uy, acting in concert, for VIOLATION OF SECTION 3 (E) OF R.A. NO. 3019 in relation to fund releases amounting to at least PHP36,000,000.00 drawn from Revilla's PDAF and coursed through the NLDC and APMFI, as reflected in DV No. 09111664, 09121745 and 10040679;
- xiv. Ramon M. Revilla, Jr., Richard A. Cambe, Mario L. Relampagos, Rosario Nuñez, Lalaine Paule, Marilou Bare, Gondelina G. Amata, Gregoria Buenaventura, Emmanuel Alexis G. Sevidal, Ofelia E. Ordoñez, Sofia D. Cruz, Chita C. Jalandoni, Evelyn Sucgang, Janet Lim Napoles, Myra Ogerio, John Raymund De Asis, Eulogio D. Rodriguez and Laarni A. Uy, acting in concert, for

VIOLATION OF SECTION 3 (E) OF R.A. NO. 3019 in relation to fund releases amounting to at least PHP20,000,000.00 drawn from Revilla's PDAF and coursed through the NLDC and SDPFFI, as reflected in DV No. 09040435, 09040486 and 09050583;

- xv. Ramon M. Revilla, Jr., Richard A. Cambe, Mario L. Relampagos, Rosario Nuñez, Lalaine Paule, Marilou Bare, Gondelina G. Amata, Gregoria Buenaventura, Emmanuel Alexis G. Sevidal, Ofelia E. Ordoñez, Sofia D. Cruz, Chita C. Jalandoni, Evelyn Sucgang, Janet Lim Napoles, Myra Ogerio, John Raymund De Asis, Eulogio D. Rodriguez and Laarni A. Uy, acting in concert, for VIOLATION OF SECTION 3 (E) OF R.A. NO. 3019 in relation to fund releases amounting to at least PHP40,000,000.00 drawn from Revilla's PDAF and coursed through the NLDC and SDPFFI, as reflected in DV No. 09081193, 09091255 and 09091324; and
- xvi. Ramon M. Revilla, Jr., Richard A. Cambe, Mario L. Relampagos, Rosario Nuñez, Lalaine Paule, Marilou Bare, Gondelina G. Amata, Gregoria Buenaventura, Emmanuel Alexis G. Sevidal, Ofelia E. Ordoñez, Sofia D. Cruz, Evelyn Sucgang, Janet Lim Napoles, Myla Ogerio, Eulogio D. Rodriguez, John Raymund De Asis and Laarni A. Uy, acting in concert, for VIOLATION OF SECTION 3 (E) OF R.A. NO. 3019 in relation to fund releases amounting to at least PHP45,000,000.00 drawn from Revilla's PDAF and coursed through the NLDC and SDPFFI, as reflected in DV No. 09081196, 09091254 and 09091321; and

and accordingly RECOMMENDS the immediate filing of the corresponding Informations against them with the Sandiganbayan;

- (b) **DISMISSES** the criminal charges against Mylene Encarnacion for insufficiency of evidence;

- (c) **FURNISHES** copies of this JOINT RESOLUTION to the Anti-Money Laundering Council for its immediate action on possible violations by the above-named respondents of the Anti-Money Laundering Act, Plunder and violation of Section 3 (e) of R. A. No. 3019 being considered unlawful activities under this statute;
- (d) **DIRECTS** the FIELD INVESTIGATION OFFICE to conduct further fact-finding on the criminal, civil and/or administrative liability of Javellana, Mendoza, Ortiz, Cunanan, Amata, Sevidal and other respondents who may have received commissions and/or kickbacks from Napoles in relation to their participation in the scheme-subject of these proceedings.

SO ORDERED.

Quezon City, 28 March 2014.

**SPECIAL PANEL
PER OFFICE ORDER NO. 349, SERIES OF 2013**

(Sgd.)

M.A. CHRISTIAN O. UY

Graft Investigation and Prosecution Officer IV
Chairperson

(Sgd.)

FRANCISCA M. SERFINO

Graft Investigation and Prosecution Officer II
Member

(Sgd.)

RUTH LAURA A. MELLA

Graft Investigation and Prosecution Officer II
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ANNA FRANCESCA M. LIMBO
Graft Investigation and Prosecution Officer II
Member

(Sgd.)
JASMINE ANN B. GAPATAN
Graft Investigation and Prosecution Officer I
Member

APPROVED/~~DISAPPROVED~~

(Sgd.)
CONCHITA CARPIO MORALES
Ombudsman

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