



REPUBLIC OF THE PHILIPPINES
SANDIGANBAYAN
Quezon City
FIRST DIVISION

PEOPLE OF THE PHILIPPINES,
Plaintiff,

SB-19-CRM-0011

-versus-

*For: Violation of Section
3(e), R.A. No. 3019, as
amended*

JOHN ESTELITO G. DOLLOSA, JR.,
Provincial Accountant,

SB-19-CRM-0016

OSMEÑA M. BANDILA,
Provincial Treasurer and Member,
and Awards Committee,

*For: Malversation of
Public Funds through Bids
Falsification of Public
Documents under
Article 217 of the
Revised Penal Code*

KASAN I. MACAPENDEG,
Provincial General Services Officer and
Chairman, Bids and Awards Committee,

NORIE K. UNAS,
Provincial Administrator and
Member, Bids and Awards Committee,

Present:
DELA CRUZ, J.,
Chairperson
ECONG, J. AND
MALABAGUIO, J.*

DATU ALI K. ABPI, AL HAJ,
Provincial Budget Officer and
Member, Bids and Awards Committee,

ENGR. LANDAP P. GUINAID,
Officer-in-Charge, Provincial Engineer and
Member, Bids and Awards Committee,
Accused.

Promulgated:

10 October 2022

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PEOPLE OF THE PHILIPPINES,
Plaintiff,

SB-19-CRM-0012

-versus-

* Sitting as Special Member per Adm. Order No. 173-A-2022, dated August 2, 2022.

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-versus-

DATU SAJID ISLAM U. AMPATUAN,
Provincial Governor,

JOHN ESTELITO G. DOLLOSA, JR.,
Provincial Accountant,

OSMEÑA M. BANDILA,
Provincial Treasurer and Member,
Bids and Awards Committee,

KASAN I. MACAPENDEG,
Provincial General Services Officer and
Chairman, Bids and Awards Committee,

NORIE K. UNAS,
Provincial Administrator and
Member, Bids and Awards Committee,

DATU ALI K. ABPI, AL HAJ,
Provincial Budget Officer and
Member, Bids and Awards Committee,

ENGR. LANDAP P. GUINAID,
Officer-in-Charge, Provincial Engineer and
Member, Bids and Awards Committee,
Accused.

SB-19-CRM-0013
SB-19-CRM-0014
SB-19-CRM-0015

*For: Violation of Section
3(e), R.A. No. 3019, as
amended*

SB-19-CRM-0017
SB-19-CRM-0018
SB-19-CRM-0019
SB-19-CRM-0020

*For: Malversation of
Public Funds through
Falsification of Public
Documents under
Article 217 of the
Revised Penal Code*

x ----- x

DECISION

Econg, J.:

Before this Court are the Informations filed by the Office of the Ombudsman against accused Datu Sajid Islam U. Ampatuan ("*Accused Ampatuan*"), John Estelito G. Dollosa, Jr. ("*Accused Dollosa*"), Osmeña M. Bandila ("*Accused Bandila*"), Kasan I. Macapendeg ("*Accused*

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Macapendeg"), Nori K. Unas ("*Accused Unas*"), Datu Ali K. Abpi, Al Haj ("*Accused Abpi*") and Landap P. Guinaid ("*Accused Guinaid*").

The Informations docketed as SB-19-CRM-0012 to SB-19-CRM-0015 charge the aforementioned accused with Violation of Section 3(e) of Republic Act No. 3019, as amended ("*R.A. No. 3019*") while the Informations docketed as SB-19-CRM-0017 to SB-19-CRM-0020 accused them of Malversation of Public Funds through Falsification of Public Documents under Article 217 of the Revised Penal Code. Said cases stem from the supposedly anomalous negotiated procurement of food supplies by the Province of Maguindanao, Autonomous Region in Muslim Mindanao (ARMM) from four (4) suppliers namely, H&S Merchandise, Nestor Merchandise, N&S Merchandise, and Isulan & General Merchandise. A total of Php 30,341,878.00 was released and paid to H&S Merchandise,¹ Php 29,851,833.00 to Nestor Merchandise,² Php 12,875,658.00 to N&S Merchandise,³ and Php 6,681,675.00 to Isulan & General Merchandise.⁴

Except for accused Ampatuan, the impleaded provincial officers were also charged with Violation of Section 3(e) of R.A. No. 3019 and Malversation of Public Funds through Falsification of Public Documents in Informations docketed as SB-19-CRM-0011 and SB-19-CRM-0016, respectively. These Informations were filed in connection with the negotiated procurement of food supplies by the province from Tomani Enterprises amounting to Php15,739,702.00.⁵ Accused Ampatuan was not impleaded therein considering that Datu Andal S. Ampatuan, Sr. was the provincial governor at the time of the questioned transactions. However, Datu Andal S. Ampatuan, Sr. was not included in said charges in light of his death on July 15, 2015.⁶

The Facts

The pertinent facts and antecedents of the present criminal cases, as borne by the records, are as follows:

¹ Exhibits PP to Y⁴-5.

² Exhibits K⁶ to W⁸-5.

³ Exhibits X⁸ to W⁹-5.

⁴ Exhibits X⁹ to K¹⁰-2.

⁵ Exhibits Z⁴ to H⁶-5.

⁶ As stated in Ombudsman Resolution dated April 13, 2018 (Exhibit NN, p. 37).

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On January 26, 2009, replacing Datu Andal Ampatuan, Sr. as Governor of Maguindanao, accused Ampatuan was appointed Officer-in-Charge (OIC), Governor of the province.⁷ Accused Dollosa remained as the Provincial Accountant⁸ while accused Macapendeg was the Provincial General Services Officer and Chairman of the Bids and Awards Committee (BAC) of the province. Accused Provincial Treasurer Bandila, Provincial Administrator Unas, Provincial Budget Officer Abpi, and OIC Provincial Engineer Guinaid, on the other hand, kept their posts as members of the BAC.

Pursuant to Commission on Audit (COA) Office Order No. 2009-874 dated December 11, 2009,⁹ a Special Audit Team ("SAT") was created to conduct an audit of the utilization of the Internal Revenue Allotment (IRA) and funds transferred to the Province of Maguindanao by various government agencies.¹⁰ The special audit period was from January 2008 to September 2009. Among the transactions covered by this audit were payments to suppliers charged against the various cash advances granted to accused Bandila. As it is significant to the controversy at hand, the special audit included the procurement of food supplies, *i.e.*, rice, sardines, brown sugar, and dried fish, amounting to Php95,490,746.00, which were allegedly distributed to different barangays within the province.¹¹

In a Memorandum dated July 7, 2010, COA Director Susan P. Garcia sent a letter to Othelia A. Aujero, the Audit Team Leader of the Municipal Government of Isulan, asking if business permits were issued by the municipality to establishments including the five (5) afore-mentioned suppliers.¹²

In a letter dated August 3, 2010, the Isulan Business Permit and Licensing Section stated that there were neither records of any permit issued to any of the five (5) suppliers nor records of their declared gross sales.¹³ The SAT discovered irregularities and disparities in the documents supposedly issued by the suppliers in relation to the questioned procurement activities. As it had also uncovered, all the

⁷ Exhibit B.

⁸ Exhibits, C, D and E.

⁹ Exhibit R.

¹⁰ Exhibit Q.

¹¹ In the case of Tomani Enterprises, Datu Andal Ampatuan, Sr. also signed and approved the negotiated procurements of agricultural supplies. *i.e.*, rice and corn seeds and fertilizers.

¹² Exhibit T.

¹³ Exhibit U.

transactions with the suppliers were not supported by any requests from end-users, distribution list of recipients, inspection and acceptance records, accomplishment reports, or any other document that could establish the necessity of the disputed procurement activities and prove the receipt of their intended beneficiaries.

The foregoing findings were included by the SAT in its Special Audit Office (SAO) Report No. 2010-02.¹⁴ On February 14, 2011, the draft of the report was forwarded to Datu Andal Ampatuan, Sr., and accused Ampatuan for comments.¹⁵ On March 16, 2011, a draft was also forwarded to accused Dollosa.¹⁶

Consequently, the COA issued several Notices of Disallowance ("NDs") dated December 28, 2011¹⁷ relating to the liquidation of the negotiated purchases of food supplies from the five (5) suppliers using accused Bandila's cash advances. The COA also indorsed to the Office of the Ombudsman the result of the special audit for preliminary investigation.¹⁸ Accused Ampatuan filed a Memorandum of Appeal from said NDs.¹⁹

Acting on the indorsement, the Field Investigation Office (FIO) of the Office of the Ombudsman conducted its fact-finding investigation. During this fact-finding investigation, the FIO received letters and certifications from several government offices stating that, at the time of the inquiry, they did not have any record of the five (5) suppliers and their alleged owners,²⁰ to wit:

1. In a letter dated August 4, 2014, the National Bureau of Investigation (NBI) stated that the alleged owners or proprietors of the suppliers did not have any record with said agency.²¹

¹⁴ Exhibit S.

¹⁵ Id. at 8.

¹⁶ Id.

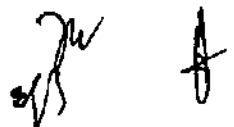
¹⁷ Exhibits V, W, X, Y and Z.

¹⁸ Exhibit P.

¹⁹ Exhibit OO.

²⁰ The names listed as owners/proprietors of the five (5) suppliers are: Leonora Samuel for H & S Merchandise, Racquel T. Nestor for Nestor Merchandise, Samson T. Sotero for N & S General Merchandise, Boy S. Gumana for Isulan General Merchandise and Albert N. Tomani for Tomani Enterprises.

²¹ Exhibit EE.



2. In a Certification dated August 5, 2014, the Department of Trade and Industry (DTI) attested that the suppliers did not have any existing business name registration.²²

3. In a letter dated August 5, 2014, the Commission on Elections (COMELEC) manifested that the alleged owners of the suppliers were not in the list of registered voters nationwide.²³

4. In a letter dated August 5, 2014, the Social Security System (SSS) verified that while the owner of N&S Merchandise, Samson T. Sotero, has a Social Security Number, there was no record of his birth and date of coverage in the system. The rest of the alleged owners of the suppliers, on the other hand, were not registered members of the SSS.²⁴

5. In a letter dated August 6, 2014, the Government Service Insurance System (GSIS) stated that the alleged owners were also not registered members of said agency.²⁵

6. In a letter dated September 12, 2014, the Philippine Statistics Authority (PSA) certified that it has no record of the birth or death of the alleged owners of the suppliers.²⁶

7. In a letter dated September 16, 2014, the Securities and Exchange Commission (SEC) stated that the alleged owners have no company affiliation registered in the said agency. The suppliers were also not registered with the SEC.²⁷

8. In a letter dated October 1, 2014, the Business Permits and Licensing Section of the Municipality of Isulan reiterated that the suppliers have no record of business permits or registration on file.²⁸

²² Exhibit AA.

²³ Exhibit DD.

²⁴ Exhibit HH.

²⁵ Exhibit FF.

²⁶ Exhibit CC.

²⁷ Exhibit JJ.

²⁸ Exhibit BB.

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9. In a letter dated October 3, 2014, the Philippine Health Insurance Corp. (PHILHEALTH) stated that the alleged owners, accused Ampatuan and accused Abpi have no existing record in their system as certified by its Membership Section.²⁹

10. In a letter dated October 17, 2014, the Bureau of Internal Revenue (BIR) stated that the alleged owners of the suppliers were not in its databases of taxpayers.³⁰

11. In their Certifications dated December 9, 2014,³¹ and December 11, 2014,³² the Chairpersons of Barangay Kalawag I and Barangay Kalawag III of the Municipality of Isulan attested to the fact that the alleged owners of the suppliers have not operated any business in their barangay. A Sangguniang Barangay Member of Barangay Kalawag II also issued a Certification dated December 1, 2014³³ to the same effect.

Consequently, the FIO filed the instant criminal and administrative complaint against the accused anchoring the same on the results of the audit examination as reflected in the aforesaid SAO Report No. 2010-02.³⁴

In its Resolution dated April 13, 2018, the Office of the Ombudsman found probable cause to indict the accused, and the following Informations for violation of Section 3(e) of R.A. 3019 were filed before this Court:

SB-19-CRM-0011

“That on December 23, 2008, or sometime prior or subsequent thereto in the province of Maguindanao,

²⁹ Exhibit II.
³⁰ Exhibit GG.
³¹ Exhibits KK.
³² Exhibit MM.
³³ Exhibit LL.
³⁴ Exhibit A.

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Autonomous Region in Muslim Mindanao (ARMM), Philippines and within the jurisdiction of this Honorable Court, accused JOHN ESTELITO G. DOLLOSA, JR., Provincial Accountant, OSMENA M. BANDILA, Provincial Treasurer and Member, Bids and Awards Committee (BAC), KASAN I. MACAPENDEG, Provincial General Services Officer and Chairman, BAC, NORIE K. UNAS, Provincial Administrator and Member, BAC, DATU ALI K. ABPI, AL HAJ, Provincial Budget Officer and Member, BAC and LANDAP P. GUINAID, Officer-in-Charge (OIC), Provincial Engineer and Member, BAC, all high ranking public officials being department heads in the ARMM committing the offense in relation to office while in the performance of their respective administrative and/or official functions, conspiring and mutually aiding each other, together with Governor DATU ANDAL S. AMPATUAN, Sr. (deceased), acting with evident bad faith, manifest partiality or gross inexcusable negligence, did then and there willfully, unlawfully and criminally cause undue injury to the Government in the aggregate amount of Fifteen Million Seven Hundred Thirty Nine Thousand Seven Hundred Two Pesos (P15,739,702.00) more or less, by misappropriating and/or causing the misappropriation of the said public funds when accused made it appear that the same were disbursed for the procurements of various food supplies consisting of rice, sardines, brown sugar, and dried fish from Tomani Enterprises, when in truth and in fact, no such purchases were made to the purported supplier, to the damage and prejudice of the government in the aforesaid amount.

CONTRARY TO LAW.”

SB-19-CRM-0012

“That on April 30, 2009, or sometime prior or subsequent thereto in the province of Maguindanao, Autonomous Region in Muslim Mindanao (ARMM), Philippines and within the jurisdiction of this Honorable Court, accused DATU SAJID ISLAM U. AMPATUAN, Provincial Governor, JOHN ESTELITO G. DOLLOSA, JR., Provincial Accountant, OSMENA M. BANDILA,

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Provincial Treasurer and Member, Bids and Awards Committee (BAC), KASAN I. MACAPENDEG, Provincial General Services Officer and Chairman, BAC, NORIE K. UNAS, Provincial Administrator and Member, BAC, DATU ALI K. ABPI, AL HAJ, Provincial Budget Officer and Member, BAC and LANDAP P. GUINAID, Officer-in-Charge (OIC), Provincial Engineer and Member, BAC, all high ranking public officials being department heads in the ARMM committing the offense in relation to office while in the performance of their respective administrative and/or official functions, conspiring and mutually aiding each other, acting with evident bad faith, manifest partiality or gross inexcusable negligence, did then and there willfully, unlawfully and criminally cause undue injury to the Government in the aggregate amount of Twenty Nine Million Eight Hundred Fifty One Thousand Eight Hundred Thirty Three Pesos (P29,851,833.00) more or less, by misappropriating and/or causing the misappropriation of the said public funds when accused made it appear that the same were disbursed for the procurements of various food supplies consisting of rice, sardines, brown sugar, and dried fish from Nestor Merchandise, when in truth and in fact, no such purchases were made to the purported supplier, to the damage and prejudice of the government in the aforesaid amount.

CONTRARY TO LAW.”

SB-19-CRM-0013

“That on June 30, 2009, or sometime prior or subsequent thereto in the province of Maguindanao, Autonomous Region in Muslim Mindanao (ARMM), Philippines and within the jurisdiction of this Honorable Court, accused DATU SAJID ISLAM U. AMPATUAN, Provincial Governor, JOHN ESTELITO G. DOLLOSA, JR., Provincial Accountant, OSMENA M. BANDILA, Provincial Treasurer and Member, Bids and Awards Committee (BAC), KASAN I. MACAPENDEG, Provincial General Services Officer and Chairman, BAC, NORIE K. UNAS, Provincial Administrator and Member, BAC, DATU ALI K. ABPI, AL HAJ, Provincial Budget Officer

and Member, BAC and LANDAP P. GUINAID, Officer-in-Charge (OIC), Provincial Engineer and Member, BAC, all high ranking public officials being department heads in the ARMM committing the offense in relation to office while in the performance of their respective administrative and/or official functions, conspiring and mutually aiding each other, acting with evident bad faith, manifest partiality or gross inexcusable negligence, did then and there willfully, unlawfully and criminally cause undue injury to the Government in the aggregate amount of Thirty Million Three Hundred Forty One Thousand Eight Hundred Seventy Eight Pesos (P30,341,878.00) more or less, by misappropriating and/or causing the misappropriation of the said public funds when accused made it appear that the same were disbursed for the procurements of various food supplies consisting of rice, sardines, brown sugar, and dried fish from H & S Merchandise, when in truth and in fact, no such purchases were made to the purported supplier, to the damage and prejudice of the government in the aforesaid amount.

CONTRARY TO LAW.”

SB-19-CRM-0014

“That on August 28, 2009, or sometime prior or subsequent thereto in the province of Maguindanao, Autonomous Region in Muslim Mindanao (ARMM), Philippines and within the jurisdiction of this Honorable Court, accused DATU SAJID ISLAM U. AMPATUAN, Provincial Governor, JOHN ESTELITO G. DOLLOSA, JR., Provincial Accountant, OSMENA M. BANDILA, Provincial Treasurer and Member, Bids and Awards Committee (BAC), KASAN I. MACAPENDEG, Provincial General Services Officer and Chairman, BAC, NORIE K. UNAS, Provincial Administrator and Member, BAC, DATU ALI K. ABPI, AL HAJ, Provincial Budget Officer and Member, BAC and LANDAP P. GUINAID, Officer-in-Charge (OIC), Provincial Engineer and Member, BAC, all high ranking public officials being department heads in the ARMM committing the offense in relation to office while in the performance of their respective administrative and/or

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official functions, conspiring and mutually aiding each other, acting with evident bad faith, manifest partiality or gross inexcusable negligence, did then and there willfully, unlawfully and criminally cause undue injury to the Government in the aggregate amount of Twelve Million Eight Hundred Seventy Five Thousand Six Hundred Fifty Eight Pesos (P12,875,658.00) more or less, by misappropriating and/or causing the misappropriation of the said public funds when accused made it appear that the same were disbursed for the procurements of various food supplies consisting of rice, sardines, brown sugar, and dried fish from N & S General Merchandise, when in truth and in fact, no such purchases were made to the purported supplier, to the damage and prejudice of the government in the aforesaid amount.

CONTRARY TO LAW.”

SB-19-CRM-0015

“That on September 30, 2009, or sometime prior or subsequent thereto in the province of Maguindanao, Autonomous Region in Muslim Mindanao (ARMM), Philippines and within the jurisdiction of this Honorable Court, accused DATU SAJID ISLAM U. AMPATUAN, Provincial Governor, JOHN ESTELITO G. DOLLOSA, JR., Provincial Accountant, OSMENA M. BANDILA, Provincial Treasurer and Member, Bids and Awards Committee (BAC), KASAN I. MACAPENDEG, Provincial General Services Officer and Chairman, BAC, NORIE K. UNAS, Provincial Administrator and Member, BAC, DATU ALI K. ABPI, AL HAJ, Provincial Budget Officer and Member, BAC and LANDAP P. GUINAID, Officer-in-Charge (OIC), Provincial Engineer and Member, BAC, all high ranking public officials being department heads in the ARMM committing the offense in relation to office while in the performance of their respective administrative and/or official functions, conspiring and mutually aiding each other, acting with evident bad faith, manifest partiality or gross inexcusable negligence, did then and there willfully, unlawfully and criminally cause undue injury to the Government in the aggregate amount of Six Million Six

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Hundred Eighty One Thousand Six Hundred Seventy Five Pesos (P6,681,675.00) more or less, by misappropriating and/or causing the misappropriation of the said public funds when accused made it appear that the same were disbursed for the procurements of various food supplies consisting of rice, sardines, brown sugar, and dried fish from Isulan & General Merchandise, when in truth and in fact, no such purchases were made to the purported supplier, to the damage and prejudice of the government in the aforesaid amount.

CONTRARY TO LAW.”

The following amended Informations for Malversation of Public Funds through Falsification of Public Documents under Article 217 in relation to Articles 48 and 171, par. 2 of the Revised Penal Code were also filed and admitted by the Court.³⁵

SB-19-CRM-0016

“That on December 23, 2008, or sometime prior or subsequent thereto in the province of Maguindanao, Autonomous Region in Muslim Mindanao (ARMM), Philippines and within the jurisdiction of this Honorable Court, accused JOHN ESTELITO G. DOLLOSA, JR., Provincial Accountant, OSMENA M. BANDILA, Provincial Treasurer and Member, Bids and Awards Committee (BAC), KASAN I. MACAPENDEG, Provincial General Services Officer and Chairman, BAC, NORIE K. UNAS, Provincial Administrator and Member, BAC, DATU ALI K. ABPI, AL HAJ, Provincial Budget Officer and Member, BAC and LANDAP P. GUINAID, Officer-in-Charge (OIC), Provincial Engineer and Member, BAC, all high ranking public officials, and by virtue of their said respective offices are accountable for public funds or properties, committing the complex crime charged herein while in the performance of their duties and functions, taking advantage of their respective official positions and acting in conspiracy with one another, together with Governor DATU ANDAL S. AMPATUAN, Sr. (now

³⁵ Minute Resolution dated August 13, 2019, Records, Vol. IV, p. 326.

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deceased), did then and there willfully, unlawfully and feloniously appropriate, take or misappropriate and convert for their own use and benefit the public funds of Maguindanao Province, Autonomous Region in Muslim Mindanao (ARMM) under their charge and custody in the aggregate amount of Fifteen Million Seven Hundred Thirty Nine Thousand Seven Hundred Two Pesos (P15,739,702.00) more or less, by falsifying and/or using falsified Disbursement Vouchers and/or Journal Entry Vouchers, purchase requests and other spurious supporting documents for the purchase of various food supplies consisting of rice, sardines, brown sugar, and dried fish thereby making it appear that Tomani Enterprises delivered the said supplies and had received the aforesaid amount as payment from the Province of Maguindanao when in truth and in fact, Nestor Merchandise neither undertook and delivered the said supplies nor received from the Province the said sum of money or any part thereof resulting to the damage and prejudice to the government.

CONTRARY TO LAW.”

SB-19-CRM-0017

“That on April 30, 2009, or sometime prior or subsequent thereto in the province of Maguindanao, Autonomous Region in Muslim Mindanao (ARMM), Philippines and within the jurisdiction of this Honorable Court, accused DATU SAJID ISLAM U. AMPATUAN, Provincial Governor, JOHN ESTELITO G. DOLLOSA, JR., Provincial Accountant, OSMENA M. BANDILA, Provincial Treasurer and Member, Bids and Awards Committee (BAC), KASAN I. MACAPENDEG, Provincial General Services Officer and Chairman, BAC, NORIE K. UNAS, Provincial Administrator and Member, BAC, DATU ALI K. ABPI, AL HAJ, Provincial Budget Officer and Member, BAC and LANDAP P. GUINAID, Officer-in-Charge (OIC), Provincial Engineer and Member, BAC, all high ranking public officials, and by virtue of their said respective offices are accountable for public funds or properties, committing the complex crime charged herein

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while in the performance of their duties and functions, taking advantage of their respective official positions and acting in conspiracy with one another did then and there willfully, unlawfully and feloniously appropriate, take or misappropriate and convert for their own use and benefit **the public funds of Maguindanao Province, Autonomous Region in Muslim Mindanao (ARMM) under their charge and custody** in the aggregate amount of Twenty Nine Million Eight Hundred Fifty One Thousand Eight Hundred Thirty Three Pesos (P29,851,833.00) more or less, by falsifying and/or using falsified Disbursement Vouchers and/or Journal Entry Vouchers, purchase requests and other spurious supporting documents for the purchase of various food supplies consisting of rice, sardines, brown sugar, and dried fish thereby making it appear that Nestor Merchandise delivered the said supplies and had received the aforesaid amount as payment from the Province of Maguindanao when in truth and in fact, Nestor Merchandise neither undertook and delivered the said supplies nor received from the Province the said sum of money or any part thereof resulting to the damage and prejudice to the government.

CONTRARY TO LAW.”

SB-19-CRM-0018

“That on June 30, 2009, or sometime prior or subsequent thereto in the province of Maguindanao, Autonomous Region in Muslim Mindanao (ARMM), Philippines and within the jurisdiction of this Honorable Court, accused DATU SAJID ISLAM U. AMPATUAN, Provincial Governor, JOHN ESTELITO G. DOLLOSA, JR., Provincial Accountant, OSMENA M. BANDILA, Provincial Treasurer and Member, Bids and Awards Committee (BAC), KASAN I. MACAPENDEG, Provincial General Services Officer and Chairman, BAC, NORIE K. UNAS, Provincial Administrator and Member, BAC, DATU ALI K. ABPI, AL HAJ, Provincial Budget Officer and Member, BAC and LANDAP P. GUINAID, Officer-in-Charge (OIC), Provincial Engineer and Member, BAC, all high ranking public officials, **and by virtue of their said**

respective offices are accountable for public funds or properties, committing the complex crime charged herein while in the performance of their duties and functions, taking advantage of their respective official positions and acting in conspiracy with one another did then and there willfully, unlawfully and feloniously appropriate, take or misappropriate and convert for their own use and benefit the public funds of Maguindanao Province, Autonomous Region in Muslim Mindanao (ARMM) under their charge and custody in the aggregate amount of Thirty Million Three Hundred Forty One Thousand Eight Hundred Seventy Eight Pesos (P30,341,878.00) more or less, by falsifying and/or using falsified Disbursement Vouchers and/or Journal Entry Vouchers, purchase requests and other spurious supporting documents for the purchase of various food supplies consisting of rice, sardines, brown sugar, and dried fish thereby making it appear that H & S Merchandise delivered the said supplies and had received the aforesaid amount as payment from the Province of Maguindanao when in truth and in fact, H & S Merchandise neither undertook and delivered the said supplies nor received from the Province the said sum of money or any part thereof resulting to the damage and prejudice to the government.

CONTRARY TO LAW.”

SB-19-CRM-0019

“That on August 28, 2009, or sometime prior or subsequent thereto in the province of Maguindanao, Autonomous Region in Muslim Mindanao (ARMM), Philippines and within the jurisdiction of this Honorable Court, accused DATU SAJID ISLAM U. AMPATUAN, Provincial Governor, JOHN ESTELITO G. DOLLOSA, JR., Provincial Accountant, OSMENA M. BANDILA, Provincial Treasurer and Member, Bids and Awards Committee (BAC), KASAN I. MACAPENDEG, Provincial General Services Officer and Chairman, BAC, NORIE K. UNAS, Provincial Administrator and Member, BAC, DATU ALI K. ABPI, AL HAJ, Provincial Budget Officer and Member, BAC and LANDAP P. GUINAID, Officer-in-

Charge (OIC), Provincial Engineer and Member, BAC, all high ranking public officials, and by virtue of their said respective offices are accountable for public funds or properties, committing the complex crime charged herein while in the performance of their duties and functions, taking advantage of their respective official positions and acting in conspiracy with one another did then and there willfully, unlawfully and feloniously appropriate, take or misappropriate and convert for their own use and benefit the public funds of Maguindanao Province, Autonomous Region in Muslim Mindanao (ARMM) under their charge and custody in the aggregate amount of Twelve Million Eight Hundred Seventy Five Thousand Six Hundred Fifty Eight Pesos (P12,875,658.00) more or less, by falsifying and/or using falsified Disbursement Vouchers and/or Journal Entry Vouchers, purchase requests and other spurious supporting documents for the purchase of various food supplies consisting of rice, sardines, brown sugar, and dried fish thereby making it appear that N & S Merchandise delivered the said supplies and had received the aforesaid amount as payment from the Province of Maguindanao when in truth and in fact, N & S Merchandise neither undertook and delivered the said supplies nor received from the Province the said sum of money or any part thereof resulting to the damage and prejudice to the government.

CONTRARY TO LAW.”

SB-19-CRM-0020

“That on September 30, 2009, or sometime prior or subsequent thereto in the province of Maguindanao, Autonomous Region in Muslim Mindanao (ARMM), Philippines and within the jurisdiction of this Honorable Court, accused DATU SAJID ISLAM U. AMPATUAN, Provincial Governor, JOHN ESTELITO G. DOLLOSA, JR., Provincial Accountant, OSMENA M. BANDILA, Provincial Treasurer and Member, Bids and Awards Committee (BAC), KASANI I. MACAPENDEG, Provincial General Services Officer and Chairman, BAC, NORIE K. UNAS, Provincial Administrator and Member, BAC,

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DATU ALI K. ABPI, AL HAJ, Provincial Budget Officer and Member, BAC and LANDAP P. GUINAID, Officer-in-Charge (OIC), Provincial Engineer and Member, BAC, all high ranking public officials, and by virtue of their said respective offices are accountable for public funds or properties, committing the complex crime charged herein while in the performance of their duties and functions, taking advantage of their respective official positions and acting in conspiracy with one another did then and there willfully, unlawfully and feloniously appropriate, take or misappropriate and convert for their own use and benefit the public funds of Maguindanao Province, Autonomous Region in Muslim Mindanao (ARMM) under their charge and custody in the aggregate amount of Six Million Six Hundred Eighty One Thousand Six Hundred Seventy Five Pesos (P6,681,675.00) more or less, by falsifying and/or using falsified Disbursement Vouchers and/or Journal Entry Vouchers, purchase requests and other spurious supporting documents for the purchase of various food supplies consisting of rice, sardines, brown sugar, and dried fish thereby making it appear that Isulan & General Merchandise delivered the said supplies and had received the aforesaid amount as payment from the Province of Maguindanao when in truth and in fact, Isulan & General Merchandise neither undertook and delivered the said supplies nor received from the Province the said sum of money or any part thereof resulting to the damage and prejudice to the government.

CONTRARY TO LAW.”

Warrants of arrest were duly issued against the accused.³⁶ In the Letter dated March 21, 2019,³⁷ the Criminal Investigation and Detection Group of the Philippine National Police that was tasked to enforce the arrest warrants informed the Court that accused Macapendeg, Unas and Guinaid already died. As reflected in their Death Certificates, accused Macapendeg, Unas and Guinaid died on December 13, 2015, April 14, 2014 and July 28, 2016, respectively.³⁸ Accordingly, in its Minute Resolution dated January 23, 2020, the

³⁶ Records, Vol. IV, p. 42-44.

³⁷ Id. at 100.

³⁸ Id. at 104-106.

Court ordered the dismissal of the criminal cases against the deceased accused pursuant to Article 89 of the Revised Penal Code.³⁹

While accused Ampatuan and Abpi have already submitted themselves to the jurisdiction of the Court and had posted their respective bail bonds to secure provisional liberty, accused Dollosa and Bandila remain at large. Thus, in its Minute Resolution dated March 17, 2022,⁴⁰ the Court ordered that the cases against them be archived, to be revived once the Court acquires jurisdiction over their persons.

On April 3, 2019, accused Ampatuan moved for the quashal of the Informations under SB-19-CRM-0012, 0013, 0014, 0015, 0017, 0018, 0019 and 0020 on the ground of inordinate delay.⁴¹ In a Manifestation dated April 3, 2019, accused Abpi formalized his earlier manifestation in open court and adopted the Motion to Quash filed by accused Ampatuan.⁴² On April 15, 2019, the prosecution filed its Comment/Opposition to said motion.⁴³

In its Resolution dated May 21, 2019,⁴⁴ the Court denied the Motion to Quash. It found justification in the delay incurred by the Office of the Ombudsman in the processing of the subject cases given the complexity and the voluminous documents submitted by the COA for the consideration of the Investigating Prosecutor. It further observed that the belated filing of the Motion to Quash on the ground of inordinate delay must fail since the non-invocation of such right during the preliminary investigation should be considered as a waiver of the constitutional right of the accused to the speedy disposition of their cases.

Dissatisfied, accused Ampatuan filed a Motion for Reconsideration dated May 27, 2019.⁴⁵ Said motion was again adopted by accused Abpi as his own.⁴⁶ Acting on the motion along with the Comment/Opposition filed by the prosecution on June 10, 2019,⁴⁷ the

³⁹ Records, Vol. V, p. 269.

⁴⁰ Records, Vol. XIII, p. 126.

⁴¹ Records, Vol. IV, pp. 133-141.

⁴² Id. at 144-145.

⁴³ Id. at 165-170.

⁴⁴ Id. at 215-226.

⁴⁵ Id. at 233-244.

⁴⁶ Id. at 249-250.

⁴⁷ Id. at 263-268.

Court issued its Resolution dated July 1, 2019, denying the same for lack of merit.⁴⁸

On August 30, 2019, accused Ampatuan and Abpi pleaded not guilty to the charges against them.⁴⁹

Pre-trial commenced on September 20, 2019.⁵⁰

On November 15, 2019, the parties filed Joint Stipulations.⁵¹

During the pre-trial, the parties entered into stipulations and admissions as enumerated in the Pre-Trial Order dated January 23, 2020.⁵² Specifically, the parties stipulated on the identity, public positions, functions, and circumstances of the accused, the existence of the complaint and the documents related thereto, and the existence of the transactions subject to the instant cases and the entities related thereto. In like manner, the accused also admitted the existence and due execution of the common exhibits and the other exhibits of the prosecution as identified and listed in the Pre-Trial Order.⁵³ The prosecution, in turn, admitted the existence and due execution of Exhibits 1 to 7 of the accused, and further admitted the existence and due execution of Exhibits 8 to 10-A upon comparison with the original or their certified true copies.⁵⁴ The parties further stipulated on the issues to be resolved by the Court. On the part of the prosecution, the issue posed was whether the accused are guilty of the present charges. On his part, accused Ampatuan raised the issue of whether the documents audited by the COA SAT and/or his signature are authentic.⁵⁵

Trial on the merits then ensued.

Testimonial Evidence for the Prosecution

⁴⁸ Id. at 278-287.

⁴⁹ Id. at 400.

⁵⁰ Id. at 417.

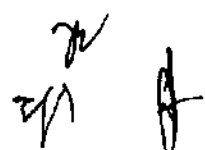
⁵¹ Records, Vol. V, pp. 57-94.

⁵² Id. at 161-252.

⁵³ Id. at 163-189.

⁵⁴ Id. at 190.

⁵⁵ Id.



The prosecution presented the testimonies of Arnel G. Pascual ("*Witness Pascual*") and Mila M. Lopez ("*Witness Lopez*") in evidence.

Testifying on direct by way of a Judicial Affidavit dated January 15, 2020,⁵⁶ witness Pascual, a State Auditor IV of the SAO-COA, stated that he has been with the SAO since October 2, 2000. He recalled receiving COA Office Order No. 2009-874 dated December 11, 2009 regarding the special audit of the provincial government of Maguindanao. The audit covered the utilization of the IRA funds transferred to the said province by a number of government agencies from January 2008 to September 2009 for the implementation of various projects amounting to Php2.794 billion.⁵⁷

According to witness Pascual, witness Lopez and Raquel Gorgonio conducted a project inspection and ocular inspection in Maguindanao and Sultan Kudarat to validate the physical existence of the suppliers subject of the audit. After the ocular inspection and the evaluation of the documents submitted by the Regional COA-ARMM, they found out that the suppliers were paid in cash, there was no public bidding and the supporting documents were incomplete. The SAT then decided to send confirmation letters to the concerned local government units, banks, and other government agencies. The team thereafter returned to the COA Central Office to prepare the Special Audit Report No. 2010-02.⁵⁸

Witness Pascual further testified that based on the Disbursement Vouchers (DVs), the suppliers had been paid in cash through the cash advances granted to accused Bandila out of the IRA amounting to more or less Php700 million. He attested that the five (5) suppliers, namely H & S Merchandise, Nestor Merchandise, N & S General Merchandise, Isulan & General Merchandise, and Tomani Enterprises had received the aggregate amount of Php95,490,746.00 as payment for purported deliveries of food supplies consisting of rice, sardines, brown sugar, and dried fish allegedly for distribution to different barangays within the province.⁵⁹

⁵⁶ Id. at 128-144.

⁵⁷ Id. at 131-132.

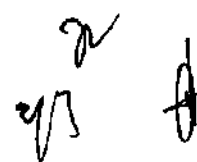
⁵⁸ Id. at 133-134.

⁵⁹ Id. at 134.

Witness Pascual explained that the documents, which they used as the basis for their findings, were the DVs, Official Receipts (OR), Charge Invoices (CIs), Purchase Requests (PRs), Purchase Orders (POs), Abstract of Bids (ABs) and Bid Quotations (BQs). He then identified the documents as it pertains to the suppliers, viz.: Exhibits PP to Y⁴ for H&S Merchandise, Exhibits Z⁴ to H⁶ for Tomani Enterprise, Exhibits K⁶ to W⁸ for Nestor Merchandise, Exhibits X⁸ to W⁹ for N&S General Merchandise, and Exhibits X⁹ to K¹⁰ for Isulan & General Merchandise.⁶⁰

Witness Pascual then enumerated the results of their audit, as follows: (1) The five (5) suppliers did not operate legitimately; (2) The five (5) suppliers were using the same Authority to Print ORs and CIs purportedly issued by the BIR but likewise used by other establishments; (3) The CIs and ORs were also consecutively issued by said suppliers to the province connoting that it was their major, if not, their sole client for a considerable period of time; (4) The cash advances from which said transactions were charged were granted for no specific purpose in violation of COA Circular No. 97-002; Section 4.1.1 of the circular states that no cash advance shall be given unless for a legally specific purpose; (5) Section 4.3.2 of the same circular also provides that payments out of cash advance shall be allowed only for amounts not exceeding Php 15,000.00 for each transaction, except when a higher amount is allowed by law and/or specific authority by the COA; (6) All the transactions were awarded without the benefit of public bidding in violation of the provisions of Republic Act No. 9184, otherwise known as the Government Procurement Reform Act (R.A. 9184); (7) The CIs of H&S Merchandise with serial numbers 2250-2300 were apparently printed twice as 14 CIs were issued on different dates and amounts; (8) Claims of three (3) suppliers amounting to Php 12.747 million were not supported by ORs/Invoices; (9) The transactions were not supported by any request from the end-users, distribution list of recipients, Inspection and Acceptance Report, and Accomplishment Report; (10) The audit team cannot validate the authenticity of the delivered supplies because there is no list of the distributed food supplies purportedly delivered by the suppliers; (11) The PRs and POs covering the reported purchases of food supplies were duly approved either by accused Ampatuan or Datu Andal S. Ampatuan, Sr.; and (12) The DVs covering payments for the purported deliveries of food

⁶⁰ Id. at pp. 135-138.



supplies were signed by accused Dollosa, Datu Andal S. Ampatuan, Sr. and accused Ampatuan.⁶¹

Witness Pascual thereafter confirmed that the five (5) suppliers had no business permits, no record with the BIR, and could not be located at their given addresses. These findings were based on the documents issued by the Business Permit and Licensing Section of the Municipality of Isulan and the BIR Regional Office No. 18 - Koronadal. He then pointed out that the Authority to Print ORs and CIs purportedly issued by the BIR had been used by other establishments. The mode of procurement, he asserted, should be through competitive bidding, not negotiated procurement as opted to by the province in the disputed transactions.⁶²

Said witness recounted that after submitting the SAO Report No. 2010-02, the SAO issued the five (5) NDs, which named herein accused as persons liable for the anomalous transactions. The SAT verified that the series of cash advances granted to accused Bandila had been originally signed by accused Ampatuan. He added that the documents submitted to the SAT were the same liquidation documents used to liquidate the cash advances in order to avail of an additional cash advance. He explained that the liquidation of a cash advance is important since COA Circular No. 97-002 prohibits the grant of an additional cash advance without settling the previous cash advance granted to the same person. The fact that an additional cash advance was granted to accused Bandila means that the liquidation documents were declared by accused Dollosa as complete, proper, and authentic. He also confirmed that the signatures of accused Dollosa in the liquidation documents were all "originals"⁶³

On cross-examination,⁶⁴ witness Pascual clarified that during the period covered by the audit, Zaldy Uy Ampatuan was the ARMM Governor. He said that eleven (11) component municipalities were included in the audit. Admittedly, he was only a team member of the SAT, but he was designated by the SAO Director as co-team leader sometime in July 2007. As a team member of the SAT, he was tasked

⁶¹ Id. at 138-139.

⁶² Id. at 139-140.

⁶³ Id. at 141-143.

⁶⁴ Transcript of Stenographic Notes dated January 27, 2020, pp. 10-33.

to obtain and examine documents. He recalled that in January 2010, the COA-ARMM turned the records over to them.⁶⁵

When asked if it was accused Bandila who was obliged to liquidate his cash advances, witness Pascual answered in the affirmative. He confirmed that accused Bandila submitted the subject procurement documents to show how the cash advances had been utilized. He claimed that it was probably the accused Bandila who paid the suppliers directly in cash. He recounted that he personally went to Maguindanao sometime in October 2010 to conduct an ocular inspection. He stayed at the COA Regional Office in Cotabato City for a month and had the chance to interview the Provincial Auditor and Provincial Engineer. However, in the process of his interview with the Provincial Auditor, he did not come across any Audit Observation Memorandum (AOM), Notice of Suspension, or NDs that were issued by the Provincial Auditor.⁶⁶

Said witness also testified that for security reasons the military and police went with the SAT during its project inspection. He claimed that Auditor Gorgonio and witness Lopez had in fact conducted an ocular inspection of ten (10) suppliers in Sultan Kudarat. However, since he was not the team leader at that time, he has no knowledge of whether said auditors had taken photographs of the establishments. He verified that there is no record in the BIR pertaining to the authority to print ORs and CRs of the five (5) suppliers, and that no bidding documents were submitted as reflected in the ABs to prove that the province attempted to hold public bidding. He further claimed that a declaration of a state of calamity or a certificate of emergency by way of a resolution from the Sangguniang Panlalawigan are documents that can be attached to warrant a negotiated procurement. He added that an armed conflict cannot necessarily be considered as a man-made calamity. He continued to explain that being the requisitioning office, the Office of the Governor should provide and issue the documents to support the transactions like requests from end-users, distribution list of recipients, inspection and acceptance reports, and accomplishment reports.⁶⁷

⁶⁵ Id. at 11-12.

⁶⁶ Id. at 13-16.

⁶⁷ Id. at 16-21.

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When asked if the DV is enough to cause the amount to be withdrawn from the account of the province, witness Pascual answered in the affirmative. He admitted that checks were also required. When asked about the signature of accused Ampatuan, he affirmed that his knowledge thereof was based only on the various documents they had examined. In addition, while he had seen initials on the PRs, Pos, and DVs apart from the signature of accused Ampatuan and the other accused, he was not able to find out who affixed said initials. He conceded that based on his experience, the initials in similar documents are made by subordinate officers to indicate to the superior that the same are all right for signing. He likewise admitted that he has no knowledge of who affixed the signatures appearing on the CIs and ORs of the suppliers.⁶⁸

When asked whether the non-existence of the five (5) suppliers would logically mean that they have yet to be paid, witness Pascual answered in the affirmative. However, he clarified that it did not necessarily mean that the paper trail of the money ended with accused Bandila. He affirmed that the SAT has no knowledge of what accused Bandila did with the money.⁶⁹

Answering additional questions propounded on cross-examination, witness Pascual affirmed that the disputed transactions were paid in cash out of the cash advances of accused Bandila. He said that as far as accused Dollosa was concerned, the liquidation documents submitted by accused Bandila for the cash advances were complete, proper, and authentic. He added that accused Ampatuan appealed the NDs.⁷⁰

During the re-direct examination, witness Pascual clarified that an AOM was issued by the resident auditor before they conducted the special audit. According to the witness, a regular audit is an annual audit covering the period from January to December. A special audit, on the other hand, covers only a specific period—in this case, from January 2008 to September 2009. In the annual audit by the resident auditor, it was stated that the documents for 2009 were submitted to the COA Central Office for a special audit. He explained that upon the request of the SAO Director, the COA Regional Director turned the

⁶⁸ Id. at 21-26.

⁶⁹ Id. at 26-27.

⁷⁰ Id. at 30-32.

documents over and the provincial auditor transmitted them officially to the audit team. According to the witness, the Head of the Procuring Entity (HoPE), who is not a member of the BAC, approves all the transactions and recommendations of actions of the BAC. He confirmed that in 2008, the HoPE was Datu Andal Ampatuan, Sr., and in 2009, it was accused Ampatuan.⁷¹

In response to the questions posed by the Court, witness Pascual testified that based on the special audit, almost all of the questioned transactions were paid in cash, there was no public bidding and the supporting documents were incomplete. As indicated in the DVs submitted to his office, the damage and injury to the government that may have resulted from the irregular transactions covering the period of January 2008 to September 2009 amounted to around Two (2) billion pesos. He attested that the SAT had the chance to inspect the projects and validate the suppliers from the LGU and other government agencies.⁷²

Next on the stand was witness Lopez, a State Auditor III of the COA, who also testified by way of Judicial Affidavit dated January 21, 2020.⁷³ She averred that she has been assigned at the SAO since August 1982. According to her, the SAO conducts audit of government agencies, rates imposed by public utilities and subsidies granted to various government agencies. As State Auditor, her duties include conducting research, gathering data, conducting ocular inspection and interviews, attending hearings, answering queries, analyzing data, ensuring complete documentation, and assisting the team leader and co-members in the special audit.⁷⁴

Witness Lopez further testified that she was part of the SAT that conducted the special audit of the province of Maguindanao in accordance with COA Office Order No. 2009-874 dated December 11, 2009 signed by Commissioner Juanito G. Espino, Jr. She said that aside from her, the SAT, which conducted the audit from February 2010 up to January 2011, was composed of Team Supervisor Lina Macaraig, Team Leader Raquel Gorgonio, Co-Team Leader Fe Appari, witness Pascual, George Tamayo, Jr., Percival Arlos and Dainelee V. German. The audit covered the operations and specific financial transactions of

⁷¹ Id. at 33-36.

⁷² Id. at 41-42.

⁷³ Records, Vol. V, at 256-267.

⁷⁴ Id. at 256-257.

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the Provincial Government of Maguindanao. Among the transactions they audited relate to the disputed purchases of food supplies. She assisted their team leader in validating the existence of the suppliers. They conducted an ocular inspection and examined the ORs and CIs, which indicated that the addresses of the five (5) suppliers were all in Poblacion Isulan, Sultan Kudarat. She confirmed that the purported suppliers were Tomani Enterprises, Nestor Merchandise, H&S Merchandise, N&S General Merchandise and Isulan & General Merchandise. In this connection, the witness identified the ORs and CIs issued by the five (5) suppliers.⁷⁵

The witness thereafter narrated that on October 28, 2010, they went to the public market of Poblacion Isulan, Sultan Kudarat. They went around the Poblacion for two (2) hours to ask vendors and bystanders regarding the existence of said suppliers. However, said people were not aware of the existence of any of the five (5) suppliers. The SAT also did not find signages belonging to the suppliers. They went to the Office of the Municipal Treasurer. There, the Municipal Treasurer confirmed that the suppliers, including their registered owners, had never applied for business permits and had no record of registration. The Municipal Treasurer added that there was no record for CYs 2008, 2009 and 2010 of any business registration as mentioned in the letter-reply to the COA Memorandum regarding a request for information. The Municipal Treasurer allegedly said that since there were no issued business permits, it was to be presumed that the Tax Identification Number (TIN) appearing on the receipts had not been legally issued. Witness Lopez also recalled that their team leader incorporated their findings in the SAO-COA Report No. 2010-02. She then identified on record the report as well as her signature therein.⁷⁶

On cross-examination, witness Lopez affirmed that during their ocular inspection in October 2010, the SAT had to verify eleven (11) establishments, including the five (5) suppliers in these cases. They went to the Office of the Governor in Shariff Aguak, and they were escorted while going around Maguindanao because of the peace and order situation within the province. She stated that the products that were supposed to be delivered by the suppliers include rice, brown sugar, sardines and dried fish. She recalled that the SAT went to Poblacion Isulan, Sultan Kudarat and asked around twenty (20) persons who were vendors with stalls and by-standers. When asked if

⁷⁵ Id. at 257-263.

⁷⁶ Id. at 263-265.

they were able to interview any barangay captains to confirm receipt of the food supplies mentioned in the present controversy, she replied in the negative. Explaining the purpose of the charge invoice or the CI, she stated that said document meant that the items were delivered to the LGU of Maguindanao, but there was no payment yet. Like witness Pascual, she admitted that she has no knowledge who affixed the signatures appearing in the CIs and ORs that were part of the liquidation documents they had audited and examined.⁷⁷

Documentary Evidence for the Prosecution

The following documents were offered by the prosecution:⁷⁸

Exhibit	Description
A	Complaint filed by Field Investigation Office dated 11 May 2016 consisting of 17 pages
B	Service Record of Datu Sajid Islam Uy Ampatuan consisting one (1) page dated June 30, 2013
C	Personal Data Sheet of John Estelito G. Dollosa, Jr. dated June 27, 2003 consisting of two (2) pages
D	Service Record of John Estelito G. Dollosa, Jr. dated June 30, 2003 consisting of one (1) page
E	CSC Position Description of John Estelito G. Dollosa, Jr. dated July 1, 2001 consisting of two (2) pages
F	Personal Data Sheet of Osmena M. Bandila consisting of three (3) pages
G	Service Record of Osmena M. Bandila dated February 18, 2014 consisting of three (3) pages
H	Personal Data Sheet of Kasan I. Macapendeg dated April 20, 2005 consisting of four (4) pages
I	Service Record of Kasan I. Macapendeg dated July 17, 2012 consisting of one (1) page

⁷⁷ Transcript of Stenographic Notes dated January 28, 2020, pp. 12-17.

⁷⁸ Records, Vol. V, pp. 322-417.

J	Personal Data Sheet of Norie K. Unas dated January 5, 2006 consisting of four (4) pages
K	Service Record of Norie K. Unas dated August 27, 2014 consisting of one (1) page
L	Personal Data Sheet of Datu Ali K. Abpi dated March 25, 2008 consisting of four (4) pages
M	Service Record of Datu Ali K. Abpi dated July 8, 2005 consisting of one (1) page
N	Personal Data Sheet of Landap P. Guinaid dated October 1, 2009 consisting of four (4) pages
O	Service Record of Landap P. Guinaid dated August 13, 2012 consisting one (1) of page
P	COA letter addressed to Hon. Conchita Carpio Morales signed by Ma. Gracia M. Pulido Tan consisting of five (5) pages
Q	Joint Affidavit of Mila M. Lopez, Amel G. Pascual and Lina R. Macaraig, Special Audit Team of COA dated March 19, 2014 consisting of nine (9) pages
R	COA Office Order No. 2009-874 dated December 11, 2009 signed by Juanito G. Espino, Jr., Commissioner, Office-in-Charge consisting of two (2) pages
S	Special Audit Office Report No. 2010-02 Special Audit Provincial Government of Maguindanao, Autonomous Region in Muslim Mindanao consisting of 164 pages
T	Memorandum dated July 7, 2010 signed by Susan P. Garcia, Director IV, COA
U	Letter dated August 3, 2010 signed by Linore P. Taypin, Licensing-in-Charge and Noted by Leonarda M. Panceras, Business Permit and Licensing Section, Office of the Municipal Mayor, Municipality of Isulan consisting of eight (8) pages

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V	SAO ND No. MAG-11-143-100 (09) dated December 28, 2011 representing payments for food supplies procured from H & S Merchandise consisting of five (5) pages
W	SAO ND No. MAG-11-142-100 (09) dated December 28, 2011 representing payments for food supplies procured from Nestor Merchandise consisting of five (5) pages
X	SAO ND No. MAG-11-144-100 (09) dated December 28, 2011 representing payments for food supplies procured from N & S General Merchandise consisting of four (4) pages
Y	SAO ND No. MAG-11-145-100 (09) dated December 28, 2011 representing payments for food supplies procured from Isulan General Merchandise consisting of four (4) pages
Z	SAO ND No. MAG-11-163-101 (08) dated December 28, 2011 representing payments for food supplies procured from Tomani Enterprise consisting of four (4) pages
AA	Department of Trade and Industry Certification dated August 5, 2014 - two (2) pages
BB, BB-1, BB-2	Letter dated October 1, 2014 signed by Linore P. Taypin, OIC, Business Permits & Licensing Section, Municipality of Isulan, Sultan Kudarat - with attached Subpoena duces tecum signed by Atty. Fangon and Certification - 3 pages
CC, CC-1, CC-2	Letter dated September 12, 2014 signed by Lourdes J. Hufana, Interim Assistant National Statistician, Civil Registration Services, Civil Registration and Central Support Office, Philippine Statistics Authority with attached Subpoena Duces Tecum signed by Atty. Fangon, Certificate of Live Birth of Ameerah Ampatuan- 4 pages
DD, DD-1, DD-2, DD-3	Letter dated 5 August 2014 signed by Ester L. Villaflor-Roxas, Director IV, ERSD, Commission on Elections, Intramuros, Manila with attached Certification of Non-Availability of Registration

	Records, List of Individuals That Are Not Found In The Database of Registered Voters, and Directive - 4 pages
EE	Letter dated August 4, 2014 signed by Emelyn M. Aoanan, Chief, ICTD, National Bureau of Investigation, NBI Taft Avenue, Ermita, Manila - 1 page
FF, FF-1, FF-2 FF-3, FF-4, FF-5	Letter dated August 6, 2014 signed by Elmer C. Baguio, Department Manager, Government Service Insurance System, Visayas & Mindanao Operations Group, Membership Department with attached Certifications for Ms. Leonora Samuel, Ms. Racquel Nestor, Mr. Albert N. Tomani, Mr. Samson T. Sotero and Mr. Boy Gumana- 6 pages
GG, GG-I, GG-2, GG-3, GG-4, GG-5	Letter (two copies) dated October 17, 2014 signed by Kim S. Jacinto-Henares, Commissioner of Internal Revenue, Bureau of Internal Revenue, Quezon City with attached Certification dated October 9, 2014, Return Processing System (RPS) Data-Extracted on September 11, 2014, Collection Bank Reconciliation (CBR) Data –Extracted on September 11, 2014 Letter signed by Atty. Fangon and tabulation of the 5 suppliers with their TIN Nos., Name of Proprietor and addresses- 6 pages
HH, HH-1, HH-2	Letter dated August 5, 2014 signed by Olivia B Farinas, Section Head, Records and Information Management Department, Social Security System, East Avenue, Diliman, Quezon City with attached Subpoena Duces Tecum signed by Atty. Fangon and SSS Web Inquiry System - 3 pages
II	Letter dated October 3, 2014 signed by Ruben John A. Basa, Group Vice President for Corplan/OSDO and Concurrent Head Executive Assistant, Philippine Health Insurance Corporation, Office of the President and CEO, Citystate Centre Building, 709 Shaw Blvd, Pasig City - 1 page

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JJ, JJ-1, JJ-2 JJ-3, JJ-4	Letter dated 16 September 2014 signed by Ferdinand B. Sales, Director, Company Registration and Monitoring Department, Department of Finance, Securities and Exchange Commission, SEC Building, EDSA, Greenhills, Mandaluyong City with attached Subpoena Duces Tecum signed by Atty. Joselito P. Fangon, Certification of Corporate Filing/Information, Certification of Non-registration of Company, the Articles of Partnership of H & S Merchandising Company- 15 pages
KK	Certification dated 9 December 2014 signed by Jerome P. Pelaez, Punong Barangay, Office of the Barangay Chairman, Barangay Kalawag I, Municipality of Isulan, Province of Sultan, Kudarat - 1 page
LL	Certification dated 1 December 2014, signed by Ma. Jennalyn N. Mejia, Sangguniang Barangay Member - Office of the Punong Barangay, Barangay Kalawag 2, Municipality of Isulan, Province of Sultan Kudarat - 1 page
MM	Certification dated 11 December 2014, signed by Marcos V. Andayran, Punong Barangay, Office of the Barangay Chairman, Barangay Kalawag III, Municipality of Isulan, Province of Sultan Kudarat - 1 page
NN	Ombudsman Resolution in OMB-C-C-160318 approved by Ombudsman Conchita Carpio Morales dated April 13, 2018 - 40 pages
OO	Copy of Memorandum of Appeal of Datu Sajid Islam U. Ampatuan to the COA-Special Audits Office, Commonwealth, Avenue, Quezon City dated 3 January 2014, consisting of 62 pages

SB-19-CRM-0013/SB-19-CRM-0018

H & S Merchandise P30,341,878.00

Exhibit	Description
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2/5/20
A

PP	O.R. No. 0810 dated April 22, 2009 amounting to P500,154.00
PP-I	Charge Invoice No. 2288 dated April 13, 2009 in the amount of P500,154.00
PP-2	Unnumbered DV amounting to P500,154.00 payable to H & S Merchandise signed and approved by Datu Sajid Islam Uy Ampatuan
PP-3	Purchase Request No. 541 dated March 13, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
PP-4	Purchase Order No. 230 dated April 13, 2009 in the amount of P500,154.00 signed by Datu Sajid Islam Uy Ampatuan, and Leonora Samuel.
PP-5	Abstract of Bid No. 183 with attached three (3) Bid Documents
QQ	O.R. No. 0821 dated April 28, 2009 amounting to P490,302.00
QQ-I	Charge Invoice No. 2300 dated April 22, 2009 amounting to P490,302.00
QQ-2	Unnumbered DV amounting to P490,302.00 payable to H & S Merchandise signed and approved by Datu Sajid Islam Uy Ampatuan
QQ-3	Purchase Request No. 524 dated March 20, 2019 signed and approved by Datu Sajid Islam Uy Ampatuan
QQ-4	Purchase Order No. 203 dated April 2, 2009 in the amount of P 490,302.00 signed by Datu Sajid Islam Uy Ampatuan, and Leonora N. Samuel
QQ-5	Abstract of Bid No. 215 with attached three (3) Bid Documents
RR	O.R. No. 0824 dated April 29,2009 amounting to P505,084.00
RR-1	Charge Invoice No. 2303 dated April 24, 2009 amounting P505,084.00

RR-2	Unnumbered DV amounting to P505,084.00 payable to H & S Merchandise signed and approved by Datu Sajid Islam Uy Ampatuan
RN-3	Purchase Request No. 525 dated March 23, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
RR-4	Purchase Order No. 204 dated April 24, 2009 in the amount of P505,084.00 signed by Datu Sajid Islam Uy Ampatuan, and Leonora N. Samuel
RR-5	Abstract of Bid No. 214 with attached three (3) Bid Documents
SSS	O.R. No. 0808 dated April 20, 2009 amounting to P471,026.00.00
SS-1	Charge Invoice No. 2285 dated March 31, 2009 amounting to P 471,026.00
SS-2	Unnumbered DV amounting to P471,026.00.00 payable to H & S Merchandise signed and approved by Datu Sajid Islam Uy Ampatuan
SS-3	Purchase Request No. 540 dated February 27, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
SS-4	Purchase Order No. 239 dated March 31, 2009 in the amount of P471,026.00 signed by Datu Sajid Islam Uy Ampatuan, and Leonora N. Samuel.
SS-5	Abstract of Bid No. 199 with attached two (2) Bid Documents
TT	O.R. No. 0805 dated April 17, 2009 amounting to P522,790.00
TT-I	Charge Invoice No. 2283 dated March 30, 2009 amounting to P522,790.00
TT-2	Unnumbered DV amounting to P522,790.00 payable to H & S Merchandise signed and approved by Datu Sajid Islam Uy Ampatuan
TT-3	Purchase Request No.539 dated February 27, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan

TT-4	Purchase Order No. 232 dated March 30, 2009 in the amount of P522,790.00 Datu Sajid Islam Uy Ampatuan and Leonora N. Samuel.
TT-5	Abstract of Bid No. 201 with attached three (3) Bid Documents
UU	O.R. No. 0802 dated April 15, 2009 amounting to P467,474.00
UU-1	Charge Invoice No. 2281 dated March 27, 2009 amounting to P467,474.00

UU-2	Unnumbered DV amounting to P467,474.00 payable to H & S Merchandise signed and approved by Datu Sajid Islam Uy Ampatuan
UU-3	Purchase Request No. 538 dated February 26, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
UU-4	Purchase Order No. 233 dated March 27, 2009 in the amount of P467,474.00 signed by Datu Sajid Islam Uy Ampatuan and Leonora N. Samuel.
UU-5	Abstract of Bid No. 200 with attached three (3) Bid Documents
VV	O.R. No. 0818 dated April 27, 2009 amounting to P 486,100.00
VV-1	Charge Invoice No. 2297 dated April 20, 2009 amounting to P486,100.00
VV-2	Unnumbered DV amounting to P486,100.00 payable to H & S Merchandise signed and approved by Datu Sajid Islam Uy Ampatuan
VV-3	Purchase Request No. 523 dated March 26, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
VV-4	Purchase Order No. 202 dated April 20, 2009 in the amount of P486,100.00 signed by Datu Sajid Islam Uy Ampatuan, and Leonora N. Samuel
VV-5	Abstract of Bid No. 216 with attached three (3) Bid Documents

WW	O.R. No. 0813 dated April 23, 2009 amounting to P480,850.00
WW-1	Charge Invoice No. 2292 dated April 15, 2009 amounting to P 480,850.00
WW-2	Unnumbered DV amounting to P480,850.00 payable to H & S Merchandise signed and approved by Datu Sajid Islam Uy Ampatuan
WW-3	Purchase Request No. 521 dated March 13, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
WW-4	Purchase Order No. 200 dated April 15, 2009 in the amount of P480,850.00 signed by Datu Sajid Islam Uy Ampatuan, and Leonora N. Samuel
WW-5	Abstract of Bid No. 218 with attached three (3) Bid Documents
XX	O.R. No. 0823 dated 5/28/2009 amounting to P480,999.00
XX-1	Charge Invoice No. 2301 dated 5/25/2009 amounting to P480,999.00
XX-2	DV No. 100-2009-06-155 amounting to P480,999.00 payable to H & S Merchandise dated 6.16.2009 Certified by Dollosa, Jr. and approved by Datu Sajid Islam Uy Ampatuan
XX-3	Purchase Request No. 630 dated April 23,2009 signed and approved by Datu Sajid Islam Uy Ampatuan
XX-4	Purchase Order No. 286 dated May 25, 2009 in the amount of P480,999.00 signed by Datu Sajid Islam Uy Ampatuan, Leonora N. Samuel, and Dollosa, Jr.
XX-5	Abstract of Bid No. 250 with attached three (3) Bid Documents
YY	O.R. No. 0820 dated 5/26/2009 amounting to P466,260.00
YY-I	Charge Invoice No. 2298 dated 5/21/2009 amounting to P466,260.00

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YY-2	DV No. 100-2009-06-156 amounting to P466,260.00 payable to H & S Merchandise dated 6.16.2009 Certified by Dollosa, Jr. and approved by Datu Sajid Islam Uy Ampatuan
YY-3	Purchase Request No. 631 dated April 20,2009 signed and approved by Datu Sajid Islam Uy Ampatuan
YY-4	Purchase Order No. 287 dated May 21, 2009 in the of P466,260.00 signed by Datu Sajid Islam Uy Ampatuan, Leonora N. Samuel and Dollosa, Jr.
YY-5	Abstract of Bid No. 251 with attached three (3) Bid Documents.
ZZ	O.R. No. 0816 dated 5/25/2009 amounting to P 508,750.00
ZZ-1	Charge Invoice No. 2296 dated 5/20/2009 amounting to P508,750.00
ZZ-2	DV No. 100-2009-06-157 amounting to P508,750.00 payable to H & S Merchandise dated 6.16.2009 Certified by Dollosa, Jr. and approved by Datu Sajid Islam Uy Ampatuan
ZZ-3	Purchase Request No. 629 dated April 17, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
ZZ-4	Purchase Order No. 285 dated May 20, 2009 in the amount P508,750.00 signed by Datu Sajid Islam Uy Ampatuan, Leonora N. Samuel and Dollosa, Jr.
ZZ-5	Abstract of Bid No. 249 with attached three (3) Bid Documents
A ³	O.R. No. 0815 dated April 24, 2009 amounting to P538,540.00
A ³ -1	Charge Invoice No. 2295 dated April 17,2009 amounting to P538,540.00
A ³ -2	Unnumbered DV amounting to P538,540.00 payable to H & S Merchandise signed and approved by Datu Sajid Islam Uy Ampatuan

A ³ -3	Purchase Request No. 522 dated March 16, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
A ³ -4	Purchase Order No. 201 dated April 17, 2009 in the amount of P538,540.00 signed by Datu Sajid Islam Uy Ampatuan, Leonora N. Samuel and Dollosa Jr.
A ³ -5	Abstract of Bid No. 217 with attached two (2) Bid Documents.
B ³	O.R. No. 0814 dated 5/22/2009 amounting to P 499,400.00
B ³ -1	Charge Invoice No. 2293 dated 5/19/2009 amounting to P 499,400.00
B ³ -2	DV No. 100-2009-06-158 amounting to P499,400.00 payable to H & S Merchandise dated 6.16.2009 Certified by Dollosa, Jr. and approved by Datu Sajid Islam Uy Ampatuan
B ³ -3	Purchase Request No. 627 dated April 17,2009 signed and approved by Datu Sajid Islam Uy Ampatuan
B ³ -4	Purchase Order No. 283 dated May 19, 2009 in the amount of P499,400.00 signed by Datu Sajid Islam Uy Ampatuan, Leonora N. Samuel and Dollosa, Jr.
B ³ -5	Abstract of Bid No. 247 with attached three (3) Bid Documents
C ³	O.R. No. 0811 dated 5/21/2009 amounting to P459,886.00
C ³ -1	Charge Invoice No. 2291 dated 5/18/2009 amounting to P459,886.00
C ³ -2	DV No. 100-2009-06-160 amounting to P459,886.00 payable to H & S Merchandise dated 6.16.2009 signed and approved by Datu Sajid Islam Uy Ampatuan and Dollosa Jr.
C ³ -3	Purchase Request No. 628 dated April 17,2009 signed and approved by Datu Sajid Islam Uy Ampatuan

C ³ -4	Purchase Order No. 284 dated May 18, 2009 in the amount of P459,886.00 signed by Datu Sajid Islam Uy Ampatuan, Leonora N. Samuel and Dollosa, Jr.
C ³ -5	Abstract of Bid No. 248 with attached three (3) Bid Documents
D ³	O.R. No. 0809 dated 05/20/2009 amounting to P473,880.00
D ³ -1	Charge Invoice No. 2289 dated 5/15/2009 in the amount of P473,880.00
D ³ -2	DV No. 100-2009-06-161 amounting to P473,880.00 payable to H & S Merchandise dated 6.16.2009 Certified by Dollosa, Jr. and approved by Datu Sajid Islam Uy Ampatuan
D ³ -3	Purchase Request No. 636 dated April 15, 2009 signed and approved by Datu Sajid Islam U Ampatuan
D ³ -4	Purchase Order No. 292 dated May 15, 2009 in the amount of P473,880.00 signed by Datu Sajid Islam Uy Ampatuan, Leonora N. Samuel and Dollosa Jr.
D ³ -5	Abstract of Bid No. 256 with attached three (3) Bid Documents
E	O.R. No. 0807 dated 5/19/2009 amounting to P526,990.00
E ³ -1	Charge Invoice No. 2286 dated 4/30/2009 in the amount P526,990.00
E ³ -2	DV No. 100-2009-06-162 amounting to P526,990.00 payable to H & S Merchandise dated 6.16.2009 signed and approved by Datu Sajid Islam Uy Ampatuan and Dollosa Jr.
E ³ -3	Purchase Request No. 635 dated March 27, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
E ³ -4	Purchase Order No. 291 dated April 30, 2009 in the amount of P526,990.00 signed by Datu Sajid Islam Uy Ampatuan, Leonora N. Samuel and Dollosa, Jr.

E3-5	Abstract of Bid No. 255 with attached two (2) Bid Documents
F3	O.R. No. 0804 dated 5/18/2009 amounting to P 428,800.00
F3-1	Charge Invoice No. 2284 dated 4/29/2009 amounting to P428,800.00
F3-2	DV No. 100-2009-06-163 amounting P428,800.00 payable to H & S Merchandise dated 6.16.2009 Certified by Dollosa, Jr. and approved by Datu Sajid Islam Uy Ampatuan
F3-3	Purchase Request No. 638 dated March 27, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
F3-4	Purchase Order No. 294 dated April 29, 2009 in the amount of P428,800.00 signed by Datu Sajid Islam Uy Ampatuan, Leonora N. Samuel and Dollosa, Jr.
F3-5	Abstract of Bid No. 258 with attached three (3) Bid Documents
G3	O.R. No. 0803 dated 5/15/2009 amounting to P444,865.00
G3-1	Charge Invoice No. 2282 dated 4/27/2009 amounting to P444,865.00
G3-2	DV No. 100-2009-06-164 amounting to P444,865.00 payable to H & S Merchandise dated 6.16.2009 Certified by Dollosa, Jr. and approved by Datu Sajid Islam Uy Ampatuan
G3-3	Purchase Request No. 637 dated March 26, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
G3-4	Purchase Order No. 293 dated April 27, 2009 in the amount of P444,865.00 signed by Datu Sajid Islam Uy Ampatuan, Leonora N. Samuel and Dollosa, Jr.
G3-5	Abstract of Bid No. 257 with attached three (3) Bid Documents
H3	O.R. No. 0835 dated June 20, 2009 amounting to P474,659.00

H ³ -1	Charge Invoice No. 2290 dated June 26, 2009 amounting to P474,659.00
H ³ -2	DV No. 100-2009-8-99 amounting to P474,659.00 payable to H & S Merchandise dated 8.12.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
H ³ -3	Purchase Request No. 969 dated June 2, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
H ³ -4	Purchase Order No. 527 dated June 16, 2009 in the amount P474,659.00 signed by Datu Sajid Islam Uy Ampatuan, Leonora N. Samuel and Dollosa, Jr.
H ³ -5	Abstract of Bid No. 234 with attached three (3) Bid Documents
I ³	O.R. No. 0806 dated June 15, 2009 amounting to P486,296.00
I ³ -1	Charge Invoice No. 2200 dated May 27, 2009 amounting to P486,296.00
I ³ -2	DV No. 100-2009-8-100 amounting to P486,296.00 payable to H & S Merchandise dated 8.12.2009 Certified by Dollosa, Jr. and approved by Datu Sajid Islam Uy Ampatuan
I ³ -3	Purchase Request No. 952 dated May 5, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
I ³ -4	Purchase Order No. 532 dated May 27, 2009 in the amount of P486,296.00 signed by Datu Sajid Islam Uy Ampatuan, Leonora N. Samuel, and Dollosa, Jr.
I ³ -5	Abstract of Bid No. 217 with attached three (3) Bid Documents
J ³	O.R. No. 0812 dated June 17, 2009 amounting to P456,110.00
J ³ -1	Charge Invoice No. 2202 dated May 29, 2009 amounting to P456,110.00
J ³ -2	DV No. 100-2009-8-101 amounting to P456,110.00 payable to H & S Merchandise dated 8.12.2009 Certified by Dollosa, Jr. and approved by Datu Sajid Islam Uy Ampatuan

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J ³ -3	Purchase Request No. 948 dated May 4, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
J ³ -4	Purchase Order No. 537 dated May 29, 2009 in the amount of P456,110.00 signed by Datu Sajid Islam Uy Ampatuan, Leonora N. Samuel and Dollosa, Jr.
J ³ -5	Abstract of Bid No. 213 with attached three (3) Bid Documents
K ³	O.R. No. 0817 dated June 18, 2009 amounting to P502,957.00
K ³ -1	Charge Invoice No. 2204 dated June 11, 2009 amounting to P502,957.00
K ³ -2	DV No. 100-2009-8-102 amounting to 502,957.00 payable to H & S Merchandise dated 8.12.2009 Certified by Dollosa, Jr. and approved by Datu Sajid Islam Uy Ampatuan
K ³ -3	Purchase Request No. 957 dated May 27, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
K ³ -4	Purchase Order No. 515 dated June 11, 2009 in the amount of P502,957.00 signed by Datu Sajid Islam Uy Ampatuan, Leonora N. Samuel and Dollosa, Jr.
K ³ -5	Abstract of Bid No. 222 with attached three (3) Bid Documents
L ³	O.R. No. 0831 dated June 29, 2009 amounting to P499,555.00
L ³ -1	Charge Invoice No. 2287 dated June 25, 2009 amounting to P499,555.00
L ³ -2	DV No. 100-2009-08-111 amounting to P499,555.00 payable to H & S Merchandise dated 8.12.2009 Certified by Dollosa, Jr. and approved by Datu Sajid Islam Uy Ampatuan
L ³ -3	Purchase Request No.972 dated June 2,2009 signed and approved by Datu Sajid Islam Uy Ampatuan
L ³ -4	Purchase Order No. 545 dated June 25, 2009 in the amount of P499,555.00 signed by Datu Sajid Islam Uy Ampatuan, Leonora Samuel and Dollosa, Jr.

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L ³ -5	Abstract of Bid No. 238 with attached three (3) Bid Documents
M ³	O.R. No. 0828 dated June 26, 2009 amounting to P463,374.00
M ³ -1	Charge Invoice No. 2284 dated June 23, 2009 amounting to P 463,374.00
M ³ -2	DV No. 100-2009-08-112 amounting to P463,374.00 payable to H & S Merchandise dated 8.12.2009 Certified by Dollosa, Jr. and approved by Datu Sajid Islam Uy Ampatuan
M ³ -3	Purchase Request No. 963 dated June 02, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
M ³ -4	Purchase Order No. 521 dated June 23, 2009 in the amount of P 463,374.00 signed by Datu Sajid Islam Uy Ampatuan, Leonora N. Samuel and Dollosa, Jr.
M ³ -5	Abstract of Bid No. 228 with attached three Bid Documents
N ³	O.R. No. 0825 dated June 24, 2009 amounting to P527,590.00
N ³ -1	Charge Invoice No. 2211 dated June 19, 2009 amounting to P527,590.00
N ³ -2	DV No. 100-2009-08-113 amounting to P527,590.00 payable to H & S Merchandise dated 8.12.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
N ³ -3	Purchase Request No. 945 dated May 4, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
N ³ -4	Purchase Order No. 535 dated June 19, 2009 in the amount of P527,590.00 signed by Datu Sajid Islam Uy Ampatuan, Leonora N. Samuel and Dollosa, Jr.
N ³ -5	Abstract of Bid No. 210 with attached three (3) Bid Documents
O ³	O.R. No. 0822 dated June 22, 2009 amounting to P485,385.00

O ³ -1	Charge Invoice No. 2208 dated June 17, 2009 amounting to P485,385.00
O ³ -2	DV No. 100-2009-08-114 amounting to P485,385.00 payable to H & S Merchandise dated 8.12.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
O ³ -3	Purchase Request No. 939 dated May 27, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
O ³ -4	Purchase Order No. 541 dated June 17, 2009 in the amount of P485,385.00 signed by Datu Sajid Islam Uy Ampatuan, Leonora N. Samuel and Dollosa, Jr.
O ³ -5	Abstract of Bid No. 204 with attached three (3) Bid Documents
P ³	O.R. No. 0819 dated June 19, 2009 amounting to P444,140.00
P ³ -1	Charge Invoice No. 2206 dated June 15, 2009 amounting to P444,140.00
P ³ -2	DV No. 100-2009-08-115 amounting to P 444,140.00 payable to H & S Merchandise dated 8.12.2009 Certified by Dollosa, Jr. and approved by Datu Sajid Islam Uy Ampatuan
P ³ -3	Purchase Request No. 956 dated May 27, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
P ³ -4	Purchase Order No. 514 dated June 15, 2009 in the amount of P444,140.00 signed by Datu Sajid Islam Uy Ampatuan, Leonora Samuel, and Dollosa, Jr.
P ³ -5	Abstract of Bid No. 221 with attached three (3) Bid Documents
Q ³	O.R. No. 0846 dated July 29, 2009 amounting to P491,110.00
Q ³ -1	Charge Invoice No. 2289 dated July 20, 2009 amounting to P491,110.00
Q ³ -2	DV No. 100-2009-9-442 amounting to P491,110.00 payable to H & S Merchandise dated 9.16.2009 Certified by Dollosa, Jr.

Q ³ -3	Purchase Request No. 1055 dated June 19, 2009
Q ³ -4	Purchase Order No. 579 dated July 20, 2009 in the amount of P491,110.00 signed by Leonora N. Samuel and Dollosa, Jr.
Q ³ -5	Abstract of Bid No. 395 with attached three (3) Bid Documents
R ³	O.R. No. 0838 dated July 22, 2009 amounting to P488,253.00
R ³ -1	Charge Invoice No. 2210 dated July 13, 2009
R ³ -2	DV No. 100-2009-9-443 amounting to P488,253.00 payable to H & S Merchandise dated 9.16.2009 Certified by Dollosa, Jr.
R ³ -3	Purchase Request No. 1056 dated June 11, 2009
R ³ -4	Purchase Order No. 580 dated July 13, 2009 in the amount of P488,253.00 signed by Leonora N. and Dollosa, Jr.
R ³ -5	Abstract of Bid No. 396 with attached three (3) Bid Documents
S ³	O.R. No. 0832 dated July 17, 2009 amounting to P 500,943.00
S ³ -1	Charge Invoice No. 2205 dated June 30, 2009 amounting to P500,943.00
S ³ -2	DV No. 100-2009-9-445 amounting to P500,943.00 payable to H & S Merchandise dated 9.16.2009 Certified by Dollosa, Jr.
S ³ -3	Purchase Request No. 107 dated June 29, 2009
S ³ -4	Purchase Order No. 572 dated June 30, 2009 in the amount of P500,943.00 signed by Leonora N. Samuel and Dollosa, Jr.
S ³ -5	Abstract of Bid No. 417 with attached three (3) Bid Documents
T ³	O.R. No. 0850 dated July 31, 2009 amounting to P498,541.00

T ³ -1	Charge Invoice No. 2292 dated July 22, 2009 amounting to P498,541.00
T ³ -2	DV No. 100-2009-9-448 amounting to P498,541.00 payable to H & S Merchandise dated 9.16.2009 Certified by Dollosa, Jr.
T ³ -3	Purchase Request No. 1059 dated June 19, 2009
T ³ -4	Purchase Order No. 563 dated July 22, 2009 in the amount of P498,541.00 signed by Leonora N. Samuel and Dollosa, Jr.
T ³ -5	Abstract of Bid No. 399 with attached three (3) Bid Documents
U ³	O.R. No. 0836 dated July 20, 2009 amounting to P468,138.00
U ³ -1	Charge Invoice No. 2207 dated July 10, 2009 amounting to P468,138.00
U ³ -2	DV No. 100-2009-9-444 amounting to P468,138.00 payable to H & S Merchandise dated 9.16.2009 Certified by Dollosa Jr.
U ³ -3	Purchase Request No. 1054 dated June 30, 2009
U ³ -4	Purchase Order No. 578 dated July 30, 2009 in the amount of P468,138.00 signed by Leonora N. Samuel and Dollosa, Jr.
U ³ -5	Abstract of Bid No. 394 with attached three (3) Bid Documents
V ³	O.R. No. 0843 dated July 27, 2009 amounting to P 469,021.00
V ³ -1	Charge Invoice No. 2286 dated July 17, 2009 amounting to P469,021.00
V ³ -2	DV No. 100-2009-9-441 amounting to P469,021.00 payable to H & S Merchandise dated 9.14.2009 Certified by Dollosa, Jr.
V ³ -3	Purchase Request No. 1076 dated June 16, 2009
V ³ -4	Purchase Order No. 575 dated July 17, 2009 in the amount of P469,021.00 signed by Leonora N. Samuel and Dollosa, Jr.

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V ³⁻⁵	Abstract of Bid No. 414 with attached three (3) Bid Documents
W ³	O.R. No. 0840 dated July 24, 2009 amounting to P524,840.00
W ³⁻¹	Charge Invoice No. 2285 dated July 15, 2009
W ³⁻²	DV No. 100-2009-9-440 amounting to P524,840.00 payable to H & S Merchandise dated 9.16.2009 Certified by Dollosa, Jr.
W ³⁻³	Purchase Request No. 105 dated June 17, 2009
W ³⁻⁴	Purchase Order No. 58 dated July 15, 2009 in the amount of P524,840.00 signed by Leonora N. Samuel and Dollosa, Jr.
W ³⁻⁵	Abstract of Bid No. 397 with attached three (3) Bid Documents
X ³	O.R. No. 0830 dated July 15, 2009 amounting to P476,597.00
X ³⁻¹	Charge Invoice No. 2203 dated June 29, 2009 amounting to P476,597.00
X ³⁻²	DV No. 100-2009-9-446 amounting to P476,597.00 payable to H & S Merchandise dated 9.16.2009 Certified by Dollosa, Jr.
X ³⁻³	Purchase Request No. 1062 dated May 28, 2009
X ³⁻⁴	Purchase Order No. 671 dated June in the amount of P476,597.00 signed by Leonora N. Samuel and Dollosa, Jr.
X ³⁻⁵	Abstract of Bid No. 402 with attached three (3) Bid Documents
Y ³	O.R. No. 0841 dated July 24, 2009 amounting to P497,936.00
Y ³⁻¹	Charge Invoice No. 2296 dated July 15, 2009 amounting to P497,936.00
Y ³⁻²	DV No. 100-2009-07-540 amounting to P497,936.00 payable to H & S Merchandise dated 7.31.2009 Certified by Dollosa, Jr.

Y3-3	Purchase Request No. 1327 dated June 11, 2009
Y3-4	Purchase Order No. 867 dated July 15, 2009 in the amount of P497,936.00 signed by Leonora N. Samuel and Dollosa, Jr.
Y3-5	Abstract of Bid No. 585 with attached three (3) Bid Documents
Z ³	O.R. No. 0845 dated July 31, 2009 amounting to P477,675.00
Z ³ -1	Charge Invoice No. 2299 dated July 22, 2009 amounting to P477,675.00
Z ³ -2	DV No. 100-2009-7-541 amounting to P477,675.00 payable to H & S Merchandise dated 7.31.2009 Certified by Dollosa, Jr.
Z ³ -3	Purchase Request No. 1328 dated June 19, 2009
Z ³ -4	Purchase Order No. 868 dated July 22, 2009 in the amount of P477,675.00 signed by Leonora N. Samuel and Dollosa, Jr.
Z ³ -5	Abstract of Bid No. 586 with attached three (3) Bid Documents
A ⁴	O.R. No. 0844 dated July 29, 2009 amounting to P524,939.00
A ⁴ -1	Charge Invoice No. 2298 dated July 20, 2009 amounting to P524,939.00
A ⁴ -2	DV No. 100-2009-07-542 amounting to P524,939.00 payable to H & S Merchandise dated 7.31.2009 Certified by Dollosa, Jr.
A ⁴ -3	Purchase Request No. 329 dated June 19, 2009
A ⁴ -4	Purchase Order No. 869 dated July 20, 2009 in the amount of P524,939.00 signed by Leonora N. Samuel and Dollosa, Jr.
A ⁴ -5	Abstract of Bid No. 587 with attached three (3) Bid Documents
B ⁴	O.R. No. 0842 dated July 21, 2009 amounting to P499,762.00

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B ⁴ -1	Charge Invoice No. 2297 dated July 17, 2009 amounting to P499,762.00
B ⁴ -2	DV No. 100-2009-07-543 amounting to P 499,762.00 payable to H & S Merchandise dated 7.31.2009 Certified by Dollosa, Jr.
B ⁴ -3	Purchase Request No. 1330 dated June 16, 2009
B ⁴ -4	Purchase Order No. 870 dated July 17, 2009 in the amount of P499,762.00 signed by Leonora N. Samuel and Dollosa, Jr.
B ⁴ -5	Abstract of Bid No. 588 with attached three (3) Bid Documents
C ⁴	O.R. No. 826 dated July 13, 2009 amounting to P460,037.00
C ⁴ -1	Charge Invoice No. 2201 dated June 26, 2009 amounting P460,037.00
C ⁴ -2	DV No. 100-2009-9-447 amounting to P460,037.00 payable to H & S Merchandise dated 9.16.2009 Certified by Dollosa, Jr.
C ⁴ -3	Purchase Request No. 103 dated June 11, 2009
C ⁴ -4	Purchase Order No. 586 dated July 13,2009 in the amount of P460,037.00 signed by Leonora N. Samuel and Dollosa, Jr.
C ⁴ -5	Abstract of Bid No. 378 with attached three (3) Bid Documents
D ⁴	O.R. No. 0827 dated July 13, 2009 amounting to P487,650.00
D ⁴ -1	Charge Invoice No. 2288 dated June 26, 2009 amounting to P 487,650.00
D ⁴ -2	DV No. 100-2009-07-535 amounting to P487,650.00 payable to H & S Merchandise dated 7.31.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
D ⁴ -3	Purchase Request No. 1225 dated June 1,2009 signed and approved by Datu Sajid Islam Uy Ampatuan

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D ⁴ -4	Purchase Order No. 787 dated June 26, 2009 in the amount of P487,650.00 signed by Datu Sajid Islam Uy Ampatuan, Leonora N. Samuel, and Dollosa, Jr.
D ⁴ -5	Abstract of Bid No. 504 with attached three (3) Bid Documents
E ⁴	O.R. No. 0829 dated July 15, 2009 amounting to P460,575.00
E ⁴ -1	Charge Invoice No. 2209 dated June 29,2009 P460,575.00
E ⁴ -2	DV No. 100-2009-07-536 amounting to P460,575.00 payable to H & S Merchandise dated 07-30-2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
E ⁴ -3	Purchase Request No. 226 dated June 01,2009 signed and approved by Datu Sajid Islam Uy Ampatuan
E ⁴ -4	Purchase Order No. 788 dated June 29, 2009 in the amount of P460,575.00 signed by Datu Sajid Islam Uy Ampatuan, Leonora N. Samuel, and Dollosa, Jr.
E ⁴ -5	Abstract of Bid No. 505 with attached three (3) Bid Documents
F ⁴	O.R. No. 0833 dated July 17, 2009 amounting to P455,912.00
F ⁴ -1	Charge Invoice No. 2291 dated June 30, 2009 amounting to P 455,912.00
F ⁴ -2	DV No. 100-2009-07-537 amounting to P455,912.00 payable to H & S Merchandise dated 7.31.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
F ⁴ -3	Purchase Request No. 1227 dated June 24,2009 signed and approved by Datu Sajid Islam Uy Ampatuan
F ⁴ -4	Purchase Order No. 790 dated June 30, 2009 in the amount of P455,912.00 signed by Datu Sajid Islam Uy Ampatuan, Leonora N. Samuel, and Dollosa, Jr.
F ⁴ -5	Abstract of Bid No. 506 with attached three (3) Bid Documents

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G ⁴	O.R. No. 0837 dated July 20, 2009 amounting to P488,824.00
G ⁴⁻¹	Charge Invoice No. 2294 dated July 10, 2009 amounting to P488,824.00
G ⁴⁻²	DV No. 100-2009-07-538 amounting to P488,824.00 payable to H & S Merchandise dated 7.31.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
G ⁴⁻³	Purchase Request No. 1228 dated July 9, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
G ⁴⁻⁴	Purchase Order No. 791 dated June 10, 2009 in the amount of P488,824.00 signed by Datu Sajid Islam Uy Ampatuan, Leonora N. Samuel, and Dollosa, Jr.
G ⁴⁻⁵	Abstract of Bid No. 507 with attached three (3) Bid Documents
H ⁴	O.R. No. 0839 dated July 22, 2009 amounting to P480,015.00
H ⁴⁻¹	Charge Invoice No. 2295 dated July 13, 2009 amounting to P480,015.00
H ⁴⁻²	DV No. 100-2009-07-53 amounting to P480,015.00 payable to H & S Merchandise dated 7.31.2009 Certified by Dollosa, Jr. and approved by Datu Sajid Islam Uy Ampatuan
H ⁴⁻³	Purchase Request No. 1229 dated June 11, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
H ⁴⁻⁴	Purchase Order No. 791 dated July 23, 2009 in the amount of P480,015.00 signed by Datu Sajid Islam Uy Ampatuan, Leonora N. Samuel, and Dollosa, Jr.
H ⁴⁻⁵	Abstract of Bid No. 508 with attached three (3) Bid Documents
1 ⁴	DV No. 100-2009-08-251 amounting to P517,305.00 payable to H & S Merchandise dated 8.28.2009 Certified by Dollosa Jr.
1 ⁴⁻¹	Purchase Request No. 1882 dated September 1, 2009

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1 ⁴ -2	Purchase Order No. 1068 in the amount of P 517,305.00 signed by Dollosa Jr.
1 ⁴ -3	Abstract of Bid consisting of four (4) pages
J ⁴	DV No. 100-2009-08-252 amounting to P554,691.00 payable to H & S Merchandise dated 8.28.2009 Certified by Dollosa Jr.
J ⁴ -1	Purchase Request No. 1881 dated September 1, 2009
J ⁴ -2	Purchase Order No. 1066 dated September 28, 2009 in the amount of P554,691.00 signed by Leonora N. Samuel and Dollosa Jr.
J ⁴ -3	Abstract of Bid consisting of four (4) pages
K ⁴	DV No. 100-2008-08-253 amounting to P455,175.00 payable to H & S Merchandise dated 8.28.2009
K ⁴ -1	Purchase Order No.1065 dated September 28, 2009 in the amount of P455,175.00 signed by Dollosa, Jr.
K ⁴ -2	Abstract of Bid consisting of four (4) pages
L ⁴	DV No. 100-2009-08-245 amounting to P527,660.00 payable to H & S Merchandise dated 8.28.2009
L ⁴ -1	Purchase Order No. 1048 in the amount of P527,660.00 signed by Leonora N. Samuel and Dollosa, Jr.
M ⁴	DV No. 100-2009-08-246 amounting to P497,205.00 payable to H & S Merchandise dated 8.28.2009 Certified by Dollosa, Jr.
M ⁴ -1	Purchase Request No. 1860
M ⁴ -2	Purchase Order No. 1069 in the amount of P497,205.00 signed by Leonora N. Samuel and Dollosa, Jr.
M ⁴ -3	Abstract of Bid with attached three (3) Bid Documents
N ⁴	DV No. 100-2009-08-247 amounting to P489,081.00 payable to H & S Merchandise dated 8.28.2009 Certified by Dollosa, Jr.
N ⁴ -1	Purchase Request
N ⁴ -2	Purchase Order in the amount of P489,081.00 signed by Leonora N. Samuel and Dollosa Jr.

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N ⁴ -3	Abstract of Bid with attached three (3) Bid Documents
O ⁴	DV No. 100-2009-08-248 amounting to P486,119.00 payable to H & S Merchandise dated 8.28.2009 Certified by Dollosa, Jr.
O ⁴ -1	Purchase Request
O ⁴ -2	Purchase Order in the amount of P486,119.00 signed by Leonora N. Samuel and Dollosa Jr.
O ⁴ -3	Abstract of Bid with attached three (3) Bid Documents
P ⁴	DV No. 100-2009-08-249 amounting to P513,195.00 payable to H & S Merchandise dated 8.28.2009 Certified by Dollosa, Jr.
P ⁴ -1	Purchase Request
P ⁴ -2	Purchase Order in the amount of P513,195.00 signed by Leonora N. Samuel and Dollosa, Jr.
P ⁴ -3	Abstract of Bid with attached four (4) Bid Documents
Q ⁴	DV No. 100-2009-08-250 amounting to P514,810 payable to H & S Merchandise dated 8.28.2009 Certified by Dollosa, Jr.
Q ⁴ -1	Purchase Request
Q ⁴ -2	Purchase Order in the amount of P514,810.00 signed by Leonora N. Samuel and Dollosa, Jr.
R ⁴	O.R. No. 0847 dated July 20, 2009 amounting to P492,580.00
R ⁴ -1	Charge Invoice No. 2287 dated July 10, 2009 amounting to P492,580.00
R ⁴ -2	DV No. 100-2009-09-506 amounting to P492,580.00 payable to H & S Merchandise dated 9.30.2009 Certified by Dollosa, Jr and approved by Datu Sajid Islam Uy Ampatuan
R ⁴ -3	Purchase Request No. 1405 signed and approved by Datu Sajid Islam Uy Ampatuan
R ⁴ -4	Purchase Order No. 946 in the amount of P492,580.00 signed by Datu Sajid Islam Uy Ampatuan

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R ⁴ -5	Abstract Bid No. 660 with attached three (3) Bid Documents
S ⁴	O.R. No. 0848 dated July 22, 2009 amounting to P485,390.00
S ⁴ -1	Charge Invoice No. 2294 dated July 13, 2009 amounting to P485,390.00
S ⁴ -2	DV No. 100-2009-09-505 amounting to P485,390.00 payable to H & S Merchandise dated 9.30.2009 Certified by Dollosa, Jr and approved by Datu Sajid Islam Uy Ampatuan
S ⁴ -3	Purchase Request No. 1406 signed and approved by Datu Sajid Islam Uy Ampatuan
S ⁴ -4	Purchase Order No. 947 in the amount of P485,390.00 signed by Datu Sajid Islam Uy Ampatuan and Dollosa, Jr.
S ⁴ -5	Abstract of Bid No. 661 with attached three (3) Bid Documents
T ⁴	O.R. No. 0849 dated July 24, 2009 amounting to P473,675.00
T ⁴ -1	Charge Invoice No. 2299 dated July 15, 2009 amounting to P473,675.00
T ⁴ -2	DV No. 100-2009-09-504 amounting to P473,675 payable to H & S Merchandise dated 9.30.2009 Certified by Dollosa, Jr. and approved by Datu Sajid Islam Uy Ampatuan
T ⁴ -3	Purchase Request No. 1407 signed and approved by Datu Sajid Islam Uy Ampatuan
T ⁴ -4	Purchase Order No. 948 in the amount of P473,675.00 signed by Datu Sajid Islam Uy Ampatuan and Dollosa Jr.
T ⁴ -5	Abstract of Bid No. 662 with attached three (3) Bid Documents
U ⁴	O.R. No. 0851 dated July 27,2009 amounting P495,960.00

U ⁴ -1	Charge Invoice No.2302 dated July 17, 2009 amounting to P495,960.00
U ⁴ -2	DV No. 100-2009-09-503 amounting to P495,960.00 payable to H & S Merchandise dated 9.30.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
U ⁴ -3	Purchase Request No.1408 signed and approved by Datu Sajid Islam Uy Ampatuan
U ⁴ -4	Purchase Order No. 949 in the amount of P495,960.00 signed by Datu Sajid Islam Uy Ampatuan and Dollosa
U ⁴ -5	Abstract of Bid No. 663 with three (3) attached Bid Documents
V ⁴	O.R. No. 0852 dated September 23, 2009 amounting to P505,760.00
V ⁴ -1	Charge Invoice No. 2304 dated September 14,2009 amounting to P505,760.00
V ⁴ -2	DV No. 100-2009-09-510 amounting to P505,760.00 payable to H & S Merchandise dated 9.30.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
V ⁴ -3	Purchase Request No. 1484 dated August 13, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
V ⁴ -4	Purchase Order No. 620 dated September 14, 2009 in the amount of P505,760.00 signed by Datu Sajid Islam Uy Ampatuan, Leonora Samuel, and Dollosa, Jr.
V ⁴ -5	Abstract of Bid No. 733 with three (3) attached Bid Documents
W ⁴	O.R. No. 0853 dated September 24, 2009 amounting to P497,613.00
W ⁴ -1	Charge Invoice No. 2305 dated September 16,2009 amounting to P 497,613.00
W ⁴ -2	DV No. 100-2009-09-509 amounting to P497,613.00 payable to H & S Merchandise dated 9.30.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan

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W ⁴ -3	Purchase Request No. 1486 dated August 14, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
W ⁴ -4	Purchase Order No. 622 dated September 16, 2009 in the amount of P497,613.00 signed by Datu Sajid Islam Uy Ampatuan, Leonora Samuel and Dollosa, Jr.
W ⁴ -5	Abstract of Bid No. 736 with attached three (3) Bid Documents
X ⁴	O.R. No. 0854 dated September 28, 2009 amounting to P490,310.00
X ⁴ -1	Charge Invoice No. 2306 dated September 21, 2009 amounting to P490,310.00
X ⁴ -2	DV No. 100-2009-09-508 amounting to P490,310.00 payable to H & S Merchandise dated 9.30.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
X ⁴ -3	Purchase Order No. 1484 signed and approved by Datu Sajid Islam Uy Ampatuan
X ⁴ -4	Purchase Order No. 621 dated September 21, 2009 in the amount of P490,310.00 signed by Datu Sajid Islam Uy Ampatuan, Leonora Samuel, and Dollosa, Jr.
X ⁴ -5	Abstract of Bid No. 735 with attached three (3) Bid Documents
Y ⁴	O.R. No. 0855 dated September 30, 2009 amounting to P502,365.00
Y ⁴ -1	Charge Invoice No. 2307 dated September 22, 2009 amounting to P502,365.00
Y ⁴ -2	DV No. 100-2009-09-507 amounting to P502,365.00 payable to H & S Merchandise dated 9.30.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
Y ⁴ -3	Purchase Request No. 1407 dated August 20, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan

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Y ⁴⁻⁴	Purchase Order No.623 dated September 22, 2009 in the amount of P502,365.00 signed by Datu Sajid Islam Uy Ampatuan, Leonora N. Samuel and Dollosa Jr.
Y ⁴⁻⁵	Abstract Bid No. 737 with attached three (3) Bid Documents

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TOMANI ENTERPRISES

Exhibit	Description
Z ⁴	O.R. No. 13546 dated Oct. 31, 2008 amounting to ₱ 529,650.00
Z ⁴⁻¹	Charge Invoice No. 10041 dated Oct. 29, 2008 amounting to ₱529,650.00
Z ⁴⁻²	DV No. 101-2008-12-184 amounting to ₱ 529,650.00 payable to Tomani Enterprises dated 12.09.2008 Certified by Dollosa Jr. and approved by Datu Andal S. Ampatuan, Sr.
Z ⁴⁻³	Purchase Request No. 1337 dated September 26, 2008 signed and approved by Datu Andal S. Ampatuan, Sr.
Z ⁴⁻⁴	Purchase Order No.1140 dated October 29, 2008 in the amount of P529,650.00 signed by Datu Andal S. Ampatuan, Sr., Albert N. Tomani and Dollosa, Jr.
Z ⁴⁻⁵	Abstract of Bid No. 453 dated October 1, 2008 with attached three (3) Bid Documents
A ⁵	O.R. No. 13527 dated Aug. 26, 2008 amounting to ₱ 308,400.00
A ⁵⁻¹	Charge Invoice No. 10018 dated Aug. 20, 2008 amounting to ₱ 308,400.00
A ⁵⁻²	DV No. 101-2008-10-36 amounting to ₱ 308,400.00 payable to Tomani Enterprises dated 10.03.2008

	Certified by Dollosa Jr. and approved by Datu Andal S. Ampatuan, Sr.
A ⁵ -3	Purchase Request No. 989 dated July 18, 2008 signed and approved by Datu Andal S. Ampatuan, Sr.
A ⁵ -4	Purchase Order No. 889 dated Aug. 20, 2008 in the amount of ₱ 308,400.00 signed by Datu Andal S. Ampatuan, Sr., Albert N. Tomani and Dollosa, Jr.
A ⁵ -5	Abstract of Bid No. 245 dated Aug. 20, 2008 with attached three (3) Bid Documents
B ⁵	O.R. No. 13529 dated Aug. 27, 2008 amounting to ₱ 422,400.00
B ⁵ -1	Charge Invoice No. 10019 dated Aug. 21, 2008 amounting to ₱422,400.00
B ⁵ -2	DV No. 101-2008-10-37 amounting to ₱ 422,400.00 payable to Tomani Enterprises dated 10.03.2008 Certified by Dollosa Jr. and approved by Datu Andal S. Ampatuan, Sr.
B ⁵ -3	Purchase Request No. 990 dated July 18, 2008 signed and approved by Datu Andal S. Ampatuan, Sr.
B ⁵ -4	Purchase Order No. 890 dated Aug. 21, 2008 in the amount of ₱ 422,400.00 signed by Datu Andal S. Ampatuan, Sr., Albert N. Tomani and Dollosa Jr.
B ⁵ -5	Abstract of Bid No. 246 dated Aug. 14, 2008 with attached three (3) Bid Documents
C ⁵	O.R. No. 13525 dated Aug. 22, 2008 amounting to ₱ 505,300.00
C ⁵ -1	Charge Invoice No. 10017 dated Aug. 18, 2008 amounting to ₱ 505,300.00
C ⁵ -2	DV No. 101-2008-10-35 amounting to ₱ 505,300.00 payable to Tomani Enterprises dated 10.03.2008

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	Certified by Dollosa Jr. and approved by Datu Andal S. Ampatuan, Sr.
C ⁵ -3	Purchase Request No. 988 dated July 17, 2008 signed and approved by Datu Andal S. Ampatuan, Sr.
C ⁵ -4	Purchase Order No. 888 dated Aug. 18, 2008 in the amount of ₱505,300.00 signed by Datu Andal S. Ampatuan, Sr., Albert N. Tomani and Dollosa Jr.
C ⁵ -5	Abstract of Bid No. 244 dated Aug. 13, 2008 with attached three (3) Bid Documents
D ⁵	O.R. No. 13523 dated Aug. 20, 2008 amounting to ₱ 315,935.00
D ⁵ -1	Charge Invoice No. 10016 dated Aug. 10, 2008 amounting to ₱ 315,935.00
D ⁵ -2	DV No. 101-2008-10-34 amounting to ₱ 315,935.00 payable to Tomani Enterprises dated 10.03.2008 Certified by Dollosa Jr. and approved by Datu Andal S. Ampatuan, Sr.
D ⁵ -3	Purchase Request No. 987 dated July 11, 2008 signed and approved by Datu Andal S. Ampatuan, Sr.
D ⁵ -4	Purchase Order No. 887 dated Aug. 13, 2008 in the amount of ₱ 315,935.00 signed by Datu Andal S. Ampatuan, Sr., Albert N. Tomani and Dollosa Jr.
D ⁵ -5	Abstract of Bid No. 243 dated Aug. 6, 2008 with attached three (3) Bid Documents.
E ⁵	O.R. No. 13533 dated Aug. 29, 2008 amounting to ₱ 520,775.00
E ⁵ -1	Charge Invoice No. 10021 dated Aug. 26, 2008 amounting to ₱ 520,775.00
E ⁵ -2	DV No. 101-2008-10-38 amounting to ₱ 520,775.00 payable to Tomani Enterprises dated 10.03.2008

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	Certified by Dollosa Jr. and approved by Datu Andal S. Ampatuan, Sr.
E ⁵ -3	Purchase Request No. 991 dated July 24, 2008 signed and approved by Datu Andal S. Ampatuan, Sr.
E ⁵ -4	Purchase Order No. 891 dated Aug. 26, 2008 in the amount of ₱520,775.00 signed by Datu Andal S. Ampatuan, Sr., Albert N. Tomani and Dollosa Jr.
E ⁵ -5	Abstract of Bid No. 247 dated Aug. 19, 2008 with attached three (3) Bid Documents
F ⁵	O.R. No. 13531 dated Aug. 28, 2008 amounting to ₱403,700.00
F ⁵ -1	Charge Invoice No. 10020 dated Aug. 22, 2008 amounting to ₱403,700.00
F ⁵ -2	DV No. 101-2008-10-39 amounting to ₱403,700.00 payable to Tomani Enterprises dated 10.03.2008 Certified by Dollosa Jr. and approved by Datu Andal S. Ampatuan, Sr.
F ⁵ -3	Purchase Request No. 992 dated July 21, 2008 signed and approved by Datu Andal S. Ampatuan, Sr.
F ⁵ -4	Purchase Order No. 892 dated Aug. 22, 2008 in the amount of ₱403,700.00 signed by Datu Andal S. Ampatuan, Sr., Albert N. Tomani and Dollosa, Jr.
F ⁵ -5	Abstract of Bid No. 248 dated Aug. 13, 2008 with attached three (3) Bid Documents
G ⁵	O.R. No. 13521 dated Aug. 18, 2008 amounting to ₱443,940.00
G ⁵ -1	Charge Invoice No. 10015 dated Aug. 8, 2008 amounting to ₱443,940.00
G ⁵ -2	DV No. 101-2008-10-33 amounting to ₱443,940.00 payable to Tomani Enterprises dated 10.03.2008

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	Certified by Dollosa Jr. and approved by Datu Andal S. Ampatuan, Sr.
G ⁵ -3	Purchase Request No. 986 dated July 09, 2008 signed and approved by Datu Andal S. Ampatuan, Sr.
G ⁵ -4	Purchase Order No. 886 dated Aug. 08, 2008 in the amount of ₱443,940.00 signed by Datu Andal S. Ampatuan, Sr., Albert N. Tomani and Dollosa Jr.
G ⁵ -5	Abstract of Bid No. 242 dated August 1, 2008 with attached three (3) Bid Documents
H ⁵	O.R. No. 13519 dated Aug. 15, 2008 amounting to ₱ 390,640.00
H ⁵ -1	Charge Invoice No. 10014 dated Aug. 1, 2008 amounting to ₱ 390,640.00
H ⁵ -2	DV No. 101-2008-10-32 amounting to ₱390,640.00 payable to Tomani Enterprises dated 10.03.2008 Certified by Dollosa Jr. and approved by Datu Andal S. Ampatuan, Sr.
H ⁵ -3	Purchase Request No. 985 dated July 16, 2008 signed and approved by Datu Andal S. Ampatuan, Sr.
H ⁵ -4	Purchase Order No. 885 dated Aug. 1, 2008 in the amount of ₱ 390,640.00 signed by Datu Andal S. Ampatuan, Sr., Albert N. Tomani and Dollosa Jr.
H ⁵ -5	Abstract of Bid No. 241 dated July 24, 2008 with attached three (3) Bid Documents
I ⁵	O.R. No. 13545 dated Sept. 25, 2008 amounting to ₱ 476, 275.00
I ⁵ -1	Charge Invoice No. 10042 dated Sept. 19, 2008 amounting to ₱ 476, 275.00
I ⁵ -2	DV No. 101-2008-10-366 amounting to ₱ 476,275.00 payable to Tomani Enterprises dated 10.30.2008

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	Certified by Dollosa Jr. and approved by Datu Andal S. Ampatuan, Sr.
I ⁵ -3	Purchase Request No. 1109 dated Aug. 18, 2008 signed and approved by Datu Andal S. Ampatuan, Sr.
I ⁵ -4	Purchase Order No. 970 dated Sept. 19, 2008 in the amount of ₱476, 275.00 signed by Datu Andal S. Ampatuan, Sr., Albert N. Tomani and Dollosa, Jr.
I ⁵ -5	Abstract of Bid No. 405 dated Sept. 15, 2008 with attached three (3) Bid Documents
J ⁵	O.R. No. 13536 dated Sept. 19, 2008 amounting to ₱ 452,775.00
J ⁵ -1	Charge Invoice No. 10032 dated Sept. 12, 2008 amounting to ₱ 452,775.00
J ⁵ -2	DV No. 101-2008-10-363 amounting to ₱452,775.00 payable to Tomani Enterprises dated 10.30.2008 Certified by Dollosa Jr. and approved by Datu Andal S. Ampatuan, Sr.
J ⁵ -3	Purchase Request No. 1107 dated Aug. 11, 2008 signed and approved by Datu Andal S. Ampatuan, Sr.
J ⁵ -4	Purchase Order No. 976 dated Sept. 12, 2008 in the amount of ₱ 452,775.00 signed by Datu Andal S. Ampatuan, Sr., Albert N. Tomani and Dollosa, Jr.
J ⁵ -5	Abstract of Bid No. 402 dated Sept. 5, 2008 with attached three (3) Bid Documents
K ⁵	O.R. No. 13539 dated Sept. 18, 2008 amounting to ₱ 500,675.00
K ⁵ -1	Charge Invoice No. 10030 dated Sept. 2, 2008 amounting to P 500,675.00
K ⁵ -2	DV No. 101-2008-10-362 amounting to ₱ 500,675.00 payable to Tomani Enterprises dated 10.30.2008

	Certified by Dollosa Jr. and approved by Datu Andal S. Ampatuan, Sr.
K ⁵ -3	Purchase Request No. 1105 dated Aug. 1, 2008 signed and approved by Datu Andal S. Ampatuan, Sr.
K ⁵ -4	Purchase Order No. 974 dated Sept. 2, 2008 in the amount of ₱ 500,675.00 signed by Datu Andal S. Ampatuan, Sr., Albert N. Tomani and Dollosa Jr.
K ⁵ -5	Abstract of Bid No. 400 dated Aug. 26, 2008 with attached three (3) Bid Documents
L ⁵	O.R. No. 13522 dated Sept. 12, 2008 amounting to ₱ 417,660.00
L ⁵ -1	Charge Invoice No. 10023 dated Aug. 28, 2008 amounting to ₱ 417,660.00
L ⁵ -2	DV No. 101-2008-10-360 amounting to ₱ 417,660.00 payable to Tomani Enterprises dated 10.30.2008 Certified by Dollosa Jr. and approved by Datu Andal S. Ampatuan, Sr.
L ⁵ -3	Purchase Request No. 1104 dated July 25, 2008 signed and approved by Datu Andal S. Ampatuan, Sr.
L ⁵ -4	Purchase Order No. 973 dated Aug. 28, 2008 in the amount of ₱ 417,660.00 signed by Datu Andal S. Ampatuan, Sr., Albert N. Tomani and Dollosa Jr.
L ⁵ -5	Abstract of Bid No. 399 dated Aug. 22, 2008 with attached three (3) Bid Documents
M ⁵	O.R. No. 13526 dated Sept. 16, 2008 amounting to ₱ 393,175.00
M ⁵ -1	Charge Invoice No. 10026 dated Sept. 1, 2008 amounting to ₱ 393,175.00
M ⁵ -2	DV No. 101-2008-10-361 amounting to ₱ 393,175.00 payable to Tomani Enterprises dated 10.30.2008

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	Certified by Dollosa Jr. and approved by Datu Andal S. Ampatuan, Sr.
M ⁵ -3	Purchase Request No. 1103 dated Aug. 1, 2008 signed and approved by Datu Andal S. Ampatuan, Sr.
M ⁵ -4	Purchase Order No. 972 dated Sept. 1, 2008 in the amount of ₱ 393,175.00 signed by Datu Andal S. Ampatuan, Sr., Albert N. Tomani and Dollosa Jr.
M ⁵ -5	Abstract of Bid No. 398 dated Aug. 26, 2008 with attached three (3) Bid Documents
N ⁵	O.R. No. 13550 dated Sept. 26, 2008 amounting to ₱ 162,120.00
N ⁵ -1	Charge Invoice No. 10045 dated Sept. 22, 2008 amounting to ₱ 162,120.00
N ⁵ -2	DV No. 101-2008-10-367 amounting to ₱ 162,120.00. payable to Tomani Enterprises dated 10.30.2008 Certified by Dollosa Jr. and approved by Datu Andal S. Ampatuan, Sr.
N ⁵ -3	Purchase Request No. 1117 dated Aug. 21, 2008 signed and approved by Datu Andal S. Ampatuan, Sr
N ⁵ -4	Purchase Order No. 986 dated Sept. 22, 2008 in the amount of ₱ 162,120.00 signed by Datu Andal S. Ampatuan, Sr., Albert N. Tomani and Dollosa Jr.
N ⁵ -5	Abstract of Bid No. 388 dated Sept. 16, 2008 with attached three (3) Bid Documents
O ⁵	O.R. No. 13539 dated Sept. 22, 2008 amounting to ₱ 385,825.00
O ⁵ -1	Charge Invoice No. 10036 dated Sept. 15, 2008 amounting to ₱ 385,825.00
O ⁵ -2	DV No. 101-2008-10-364 amounting to ₱ 385,825.00.00 payable to Tomani Enterprises dated 10.30.2008

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	Certified by Dollosa Jr. and approved by Datu Andal S. Ampatuan, Sr.
O ⁵ -3	Purchase Request No. 1106 dated Aug. 14, 2008 signed and approved by Datu Andal S. Ampatuan, Sr.
O ⁵ -4	Purchase Order No. 975 dated Sept. 15, 2008 in the amount of ₱ 385,825.00 signed by Datu Andal S. Ampatuan, Sr., Albert N. Tomani and Dollosa, Jr.
O ⁵ -5	Abstract of Bid No. 401 dated Sept. 9, 2008 with attached three (3) Bid Documents
P ⁵	O.R. No. 13542 dated Sept. 23, 2008 amounting to ₱ 400,315.00
P ⁵ -1	Charge Invoice No. 10039 dated Sept. 17, 2008 amounting to ₱400,315.00
P ⁵ -2	DV No. 101-2008-10-365 amounting to ₱ 400,315.00 payable to Tomani Enterprises dated 10.30.2008 Certified by Dollosa Jr. and approved by Datu Andal S. Ampatuan, Sr.
P ⁵ -3	Purchase Request No. 1108 dated Aug. 15, 2008 signed and approved by Datu Andal S. Ampatuan, Sr.
P ⁵ -4	Purchase Order No. 977 dated Sept. 18, 2008 in the amount of ₱ 400,315.00 signed by Datu Andal S. Ampatuan, Sr., Albert N. Tomani and Dollosa, Jr.
P ⁵ -5	Abstract of Bid No. 403 dated Sept. 10, 2008 with attached three (3) Bid Documents
Q ⁵	O.R. No. 13540 dated Oct. 20, 2008 amounting to ₱ 404,205.00
Q ⁵ -1	Charge Invoice No. 10031 dated Oct. 17, 2008 amounting to ₱ 404,205.00

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Q ⁵⁻²	DV No. 101-2008-11-108 amounting to ₱ 404,205.00 payable to Tomani Enterprises dated 11.12.2008 Certified by Dollosa, Jr.
Q ⁵⁻³	Purchase Request No. 1173 dated Sept. 16, 2008 signed and approved by Datu Andal S. Ampatuan, Sr.
Q ⁵⁻⁴	Purchase Order No. 1024 dated Oct. 27, 2008 in the amount of ₱ 404,205.00 signed by Datu Andal S. Ampatuan, Sr., Albert N. Tomani and Dollosa, Jr.
Q ⁵⁻⁵	Abstract of Bid No. 404 dated Oct. 10, 2008 with attached three (3) Bid Documents
R ⁵	O.R. No. 13534 dated Oct. 15, 2008 amounting to ₱ 539,235.00
R ⁵⁻¹	Charge Invoice No. 10024 dated Oct., 2008 (sic) amounting to ₱539,235
R ⁵⁻²	DV No. 101-2008-11-109 amounting to ₱ 539,235.00 payable to Tomani Enterprises dated 11.12.2008 Certified by Dollosa Jr. and approved by Datu Andal S. Ampatuan, Sr.
R ⁵⁻³	Purchase Request No. 1171 dated Sept. 12, 2008 signed and approved by Datu Andal S. Ampatuan, Sr.
R ⁵⁻⁴	Purchase Order No. 1023 dated Oct. 13, 2008 in the amount of ₱ 539,235 signed by Datu Andal S. Ampatuan, Sr., Albert N. Tomani and Dollosa, Jr.
R ⁵⁻⁵	Abstract of Bid No. 405 dated Oct. 7, 2008 with attached three (3) Bid Documents
S ⁵	O.R. No. 13535 dated Oct. 17, 2008 amounting to ₱ 446,190.00
S ⁵⁻¹	Charge Invoice No. 10028 dated Oct. 15, 2008 amounting to ₱ 446,190.00
S ⁵⁻²	DV No. 101-2008-11-110 amounting to ₱ 446,190.00 payable to Tomani Enterprises dated 11.12.2008

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	Certified by Dollosa Jr. and approved by Datu Andal S. Ampatuan, Sr.
S ⁵ -3	Purchase Request No. 1175 dated Sept. 12, 2008 signed and approved by Datu Andal S. Ampatuan, Sr.
S ⁵ -4	Purchase Order No. 1026 dated Oct. 15, 2008 in the amount of ₱ 446,190.00 signed by Datu Andal S. Ampatuan, Sr., Albert N. Tomani and Dollosa Jr.
S ⁵ -5	Abstract of Bid No. 402 dated Oct. 9, 2008 with attached three (3) Bid Documents
T ⁵	O.R. No. 13538 dated Oct. 14, 2008 amounting to ₱ 524,600.00
T ⁵ -1	Charge Invoice No. 10033 dated Oct. 14, 2008 amounting to ₱524,600.00
T ⁵ -2	DV No. 101-2008-11-363 amounting to ₱ 524,600.00 payable to Tomani Enterprises dated 11.28.2008 Certified by Dollosa Jr. and approved by Datu Andal S. Ampatuan, Sr.
T ⁵ -3	Purchase Request No. 1254 dated Sept. 12, 2008 signed and approved by Datu Andal S. Ampatuan, Sr.
T ⁵ -4	Purchase Order No. 1085 dated Oct. 14, 2008 in the amount of ₱524,600.00 signed by Datu Andal S. Ampatuan, Sr., Albert N. Tomani and Dollosa Jr.
T ⁵ -5	Abstract of Bid No. 440 dated Oct. 8, 2008 with attached three (3) Bid Documents
U ⁵	O.R. No. 13547 dated Oct. 24, 2008 amounting to ₱ 556,070.00
U ⁵ -1	Charge Invoice No. 10043 dated Oct. 22, 2008 amounting to ₱556,070.00
U ⁵ -2	DV No. 101-2008-11-365 amounting to ₱ 556,070.00 payable to Tomani Enterprises dated 11.28.2008

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	Certified by Dollosa Jr. and approved by Datu Andal S. Ampatuan, Sr.
U ⁵ -3	Purchase Request No. 1255 dated Sept. 19, 2008 signed and approved by Datu Andal S. Ampatuan, Sr.
U ⁵ -4	Purchase Order No. 1086 dated October 22, 2008 in the amount of ₱556,070.00 signed by Datu Andal S. Ampatuan, Sr., Albert N. Tomani and Dollosa Jr.
U ⁵ -5	Abstract of Bid No. 441 dated Oct. 15, 2008 with attached three (3) Bid Documents
V ⁵	O.R. No. 13544 dated Oct. 22, 2008 amounting to ₱ 499,825.00
V ⁵ -1	Charge Invoice No. 10040 dated Nov. 20, 2008 amounting to ₱499,825.00
V ⁵ -2	DV No. 101-2008-11-364 amounting to ₱ 499,825.00 payable to Tomani Enterprises dated 11.28.2008 Certified by Dollosa Jr. and approved by Datu Andal S. Ampatuan, Sr.
V ⁵ -3	Purchase Request No. 1253 dated Oct. 17, 2008 signed and approved by Datu Andal S. Ampatuan, Sr.
V ⁵ -4	Purchase Order No. 1084 dated Nov. 20, 2008 in the amount of ₱ 499,825.00 signed by Datu Andal S. Ampatuan, Sr., Albert N. Tomani and Dollosa, Jr.
V ⁵ -5	Abstract of Bid No. 439 dated Nov. 14, 2008 with attached three (3) Bid Documents
W ⁵	O.R. No. 13541 dated Oct. 20, 2008 amounting to ₱ 437,605.00
W ⁵ -1	Charge Invoice No. 10037 dated Oct. 16, 2008 amounting to ₱437,605.00
W ⁵ -2	DV No. 101-2008-11-362 amounting to ₱ 437,605.00 payable to Tomani Enterprises dated 11.28.2008

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	Certified by Dollosa Jr. and approved by Datu Andal S. Ampatuan, Sr.
W ⁵ -3	Purchase Request No. 1252 dated Sept. 15, 2008 signed and approved by Datu Andal S. Ampatuan, Sr.
W ⁵ -4	Purchase Order No. 1083 dated Oct. 16, 2008 in the amount of ₱437,605.00 signed by Datu Andal S. Ampatuan, Sr., Albert N. Tomani and Dollosa Jr.
W ⁵ -5	Abstract of Bid No. 438 dated Oct. 9, 2008 with attached three (3) Bid Documents
X ⁵	O.R. No. 13548 dated Nov. 14, 2008 amounting to ₱ 483,665.00
X ⁵ -1	Charge Invoice No. 10044 dated Nov. 3, 2008 amounting to ₱ 483,665.00
X ⁵ -2	DV No. 101-2008-12-185 amounting to ₱ 483,665.00 payable to Tomani Enterprises dated 12.09.2008 Certified by Dollosa Jr. and approved by Datu Andal S. Ampatuan, Sr.
X ⁵ -3	Purchase Request No. 1340 dated Oct. 29, 2008 signed and approved by Datu Andal S. Ampatuan, Sr.
X ⁵ -4	Purchase Order No. 1133 dated Nov. 3, 2008 in the amount of ₱483,665.00 signed by Datu Andal S. Ampatuan, Sr., Albert N. Tomani and Dollosa, Jr.
X ⁵ -5	Abstract of Bid No. 450 dated Oct. 24, 2008 with attached three (3) Bid Documents
Y ⁵	O.R. No. 13543 dated Oct. 27, 2008 amounting to ₱ 468,060.00
Y ⁵ -1	Charge Invoice No. 10038 dated Oct. 22, 2008 amounting to ₱468,060.00
Y ⁵ -2	DV No. 101-2008-12-183 amounting to ₱ 468,060.00 payable to Tomani Enterprises dated 12.09.2008

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	Certified by Dollosa Jr. and approved by Datu Andal S. Ampatuan, Sr.
Y ⁵⁻³	Purchase Request No. 1336 dated Sept. 19, 2008 signed and approved by Datu Andal S. Ampatuan, Sr.
Y ⁵⁻⁴	Purchase Order No. 1139 dated Oct. 22, 2008 in the amount of ₱ 468,060.00 signed by Datu Andal S. Ampatuan, Sr., Albert N. Tomani and Dollosa, Jr.
Y ⁵⁻⁵	Abstract of Bid No. 454 dated Oct. 15, 2008 with attached three (3) Bid Documents
Z ⁵	O.R. No. 13551 dated Nov. 17, 2008 amounting to ₱ 553,157.00
Z ⁵⁻¹	Charge Invoice No. 10047 dated Nov. 7, 2008 amounting to ₱553,157.00
Z ⁵⁻²	DV No. 101-2008-12-186 amounting to ₱ 553,157.00 payable to Tomani Enterprises dated 12.9.2008 Certified by Dollosa Jr. and approved by Datu Andal S. Ampatuan, Sr.
Z ⁵⁻³	Purchase Request No. 1335 dated Oct. 6, 2008 signed and approved by Datu Andal S. Ampatuan, Sr.
Z ⁵⁻⁴	Purchase Order No. 1143 dated Nov. 7, 2008 in the amount of ₱553,157.00 signed by Datu Andal S. Ampatuan, Sr., Albert N. Tomani and Dollosa Jr.
Z ⁵⁻⁵	Abstract of Bid No. 455 dated November 3, 2008 with attached three (3) Bid Documents
A ⁶	O.R. No. 13554 dated Dec. 16, 2008 amounting to ₱ 501,220.00
A ⁶⁻¹	Charge Invoice No. 10051 dated Dec. 12, 2008 amounting to ₱501,220.00
A ⁶⁻²	DV No. 101-2008-12-573 amounting to ₱ 501,220.00 payable to Tomani Enterprises dated 12.23.2008

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	Certified by Dollosa, Jr. and approved by Datu Andal S. Ampatuan, Sr.
A ⁶ -3	Purchase Request No. 1312 dated Nov. 11, 2008 signed and approved by Datu Andal S. Ampatuan, Sr.
A ⁶ -4	Purchase Order No. 1194 dated Dec. 12, 2008 in the amount of ₱501,220.00 signed by Datu Andal S. Ampatuan, Sr., Albert N. Tomani and Dollosa, Jr.
A ⁶ -5	Abstract of Bid No. 493 dated November 6, 2008 with attached three (3) Bid Documents
B ⁶	O.R. No. 13555 dated Dec. 17, 2008 amounting to ₱ 418,995.00
B ⁶ -1	Charge Invoice No. 10052 dated Dec. 15, 2008 amounting to ₱ 418,995.00
B ⁶ -2	DV No. 101-2008-12-571 amounting to ₱ 418,995.00 payable to Tomani Enterprises dated 12.23.2008 Certified by Dollosa Jr. and approved by Datu Andal S. Ampatuan, Sr.
B ⁶ -3	Purchase Request No. 1315 dated Nov. 14, 2008 signed and approved by Datu Andal S. Ampatuan, Sr.
B ⁶ -4	Purchase Order No. 1192 dated Dec. 15, 2008 in the amount of ₱418,995.00 signed by Datu Andal S. Ampatuan, Sr., Albert N. Tomani and Dollosa Jr.
B ⁶ -5	Abstract of Bid No. 491 dated December 10, 2008 with attached three (3) Bid Documents
C ⁶	O.R. No. 13556 dated Dec. 18, 2008 amounting to ₱ 527,000.00
C ⁶ -1	Charge Invoice No. 10053 dated Dec. 16, 2008 amounting to ₱ 527,000.00
C ⁶ -2	DV No. 101-2008-12-567 amounting to ₱ 527,000.00 payable to Tomani Enterprises dated 12.23.2008



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	Certified by Dollosa, Jr. and approved by Datu Andal S. Ampatuan, Sr.
C ⁶ -3	Purchase Request No. 1314 dated Nov. 14, 2008 signed and approved by Datu Andal S. Ampatuan, Sr.
C ⁶ -4	Purchase Order No. 1198 dated Dec. 16, 2008 in the amount of ₱527,000.00 signed by Datu Andal S. Ampatuan, Sr., Albert N. Tomani and Dollosa, Jr.
C ⁶ -5	Abstract of Bid No. 497 dated Dec. 10, 2008 with attached three (3) Bid Documents
D ⁶	O.R. No. 13557 dated Dec. 22, 2008 amounting to ₱ 429,250.00
D ⁶ -1	Charge Invoice No. 10054 dated Dec. 17, 2008 amounting to ₱ 429,250.00
D ⁶ -2	DV No. 101-2008-12-568 amounting to ₱ 429,250.00 payable to Tomani Enterprises dated 12.23.2008 Certified by Dollosa Jr. and approved by Datu Andal S. Ampatuan, Sr.
D ⁶ -3	Purchase Request No. 1313 dated Nov. 14, 2008 signed and approved by Datu Andal S. Ampatuan, Sr.
D ⁶ -4	Purchase Order No. 1197 dated Dec. 17, 2008 in the amount of ₱429,250.00 signed by Datu Andal S. Ampatuan, Sr., Albert N. Tomani and Dollosa Jr.
D ⁶ -5	Abstract of Bid No. 496 dated November 12, 2008 with attached three (3) Bid Documents
E ⁶	O.R. No. 13552 dated Dec. 5, 2008 amounting to ₱ 517,475.00
E ⁶ -1	Charge Invoice No. 10049 dated Nov. 18, 2008 amounting to ₱ 517,475.00
E ⁶ -2	DV No. 101-2008-12-560 amounting to ₱ 517,475.00 payable to Tomani Enterprises dated 12.25.2008

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	Certified by Dollosa Jr. and approved by Datu Andal S. Ampatuan, Sr.
E6-3	Purchase Request No. 1316 dated Oct. 27, 2008 signed and approved by Datu Andal S. Ampatuan, Sr.
E6-4	Purchase Order No. 1103 dated Nov. 28, 2008 in the amount of ₱ 517,475.00 signed by Datu Andal S. Ampatuan, Sr., Albert N. Tomani and Dollosa, Jr.
E6-5	Abstract of Bid No. 502 dated Nov. 24, 2008 with attached three (3) Bid Documents
F6	O.R. No. 13549 dated Dec. 3, 2008 amounting to ₱ 467,250.00
F6-1	Charge Invoice No. 10048 dated Nov. 27, 2008 amounting to ₱467,250.00
F6-2	DV No. 101-2008-12-559 amounting to ₱ 467,250 payable to Tomani Enterprises dated 12.25.2008 Certified by Dollosa Jr. and approved by Datu Andal S. Ampatuan, Sr.
F6-3	Purchase Request No. 1317 dated Oct. 24, 2008 signed and approved by Datu Andal S. Ampatuan, Sr.
F6-4	Purchase Order No. 1104 dated Nov. 27, 2008 in the amount of ₱467,250.00 signed by Datu Andal S. Ampatuan, Sr., Albert N. Tomani and Dollosa, Jr.
F6-5	Abstract of Bid No. 503 dated Nov. 21, 2008 with attached three (3) Bid Documents
G6	O.R. No. 13553 dated Dec. 15, 2008 amounting to ₱ 498,740.00
G6-1	Charge Invoice No. 10050 dated Dec. 11, 2008 amounting to ₱498,740.00
G6-2	DV No. 101-2008-12-558 amounting to ₱498,740.00 payable to Tomani Enterprises dated 12.25.2008

	Certified by Dollosa Jr. and approved by Datu Andal S. Ampatuan, Sr.
G ⁶⁻³	Purchase Request No. 1318 dated Nov. 10, 2008 signed and approved by Datu Andal S. Ampatuan, Sr.
G ⁶⁻⁴	Purchase Order No. 1105 dated Dec. 11. 2008 in the amount of ₱498,740.00 signed by Datu Andal S. Ampatuan, Sr., Albert N. Tomani and Dollosa, Jr.
G ⁶⁻⁵	Abstract of Bid No. 504 dated December 4, 2008 with attached three (3) Bid Documents
H ⁶	O.R. No. 13558 dated Dec. 23, 2008 amounting to ₱ 437,600.00
H ⁶⁻¹	Charge Invoice No. 10055 dated December 18, 2008 amounting to ₱437,600.00
H ⁶⁻²	DV No. 101-2008-11-565 amounting to ₱ 437,600.00 payable to Tomani Enterprises dated 12.15.2008 Certified by Dollosa Jr. and approved by Datu Andal S. Ampatuan, Sr.
H ⁶⁻³	Purchase Request No. 1311 dated Nov. 17, 2008 signed and approved by Datu Andal S. Ampatuan, Sr.
H ⁶⁻⁴	Purchase Order No. 1102 dated Dec. 10. 2008 in the amount of ₱437,600.00 signed by Datu Andal S. Ampatuan, Sr., Albert N. Tomani and Dollosa, Jr.
H ⁶⁻⁵	Abstract of Bid No. 501 dated Nov. 6, 2008 with attached three (3) Bid Documents

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Nestor Merchandise P29,851,833.00

Exhibit	Description
K ⁶	O.R. No. 3652 dated July 29, 2009 amounting to ₱ 489,224.00

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K ⁶ -1	Charge Invoice No. 4172 dated July 20, 2009 amounting to ₱489,224.00
K ⁶ -2	DV No. 110-2009-9-432 amounting to ₱489,224.00 payable to Nestor Merchandise dated 9.16.2009
K ⁶ -3	Purchase Request No. 1058 dated June 19, 2009
K ⁶ -4	Purchase Order No. 582 dated July 20, 2009 in the amount of ₱489,224.00
K ⁶ -5	Abstract of Bid No. 398, with attached three (3) Bid Documents
L ⁶	O.R. No. 3646 dated July 22, 2009 amounting to ₱ 499,714.00
L ⁶ -1	Charge Invoice No. 4166 dated July 13, 2009 amounting to ₱499,714.00
L ⁶ -2	DV No. 110-09-06-435 amounting to ₱ 499,714.00 payable to Nestor Merchandise dated 9.16.2009
L ⁶ -3	Purchase Request No. 1039 dated June 11, 2009
L ⁶ -4	Purchase Order No. 585 date July 13, 2009 in the amount of ₱499,714.00
L ⁶ -5	Abstract of Bid No.379, with attached three (3) Bid Documents
I ⁶	O.R. No. 3648 dated July 24, 2009 amounting to ₱ 485,559.00
I ⁶ -1	Charge Invoice No. 4168 dated July 15, 2009 amounting to ₱485,559.00
I ⁶ -2	DV No. 110-2009-9-430 amounting to ₱485,559.00 payable to Nestor Merchandise dated 9.16.2009
I ⁶ -3	Purchase Request No. 1078 dated June 12, 2009

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I ⁶ -4	Purchase Order No. 573 dated July 15, 2009 in the amount of ₱485,559.00
I ⁶ -5	Abstract of Bid No. 416, with attached three (3) Bid Documents
J ⁶	O.R. No. 3639 dated July 15, 2009 amounting to ₱ 502,455.00
J ⁶ -1	Charge Invoice No. 4157 dated ₱ 502,455.00 (sic)
J ⁶ -2	DV No. 110-2009-9-450 amounting to ₱502,455.00 payable to Nestor Merchandise dated 9.16.2009 Certified by Dollosa Jr.
M ⁶	Purchase Request No. 1074 dated May 28, 2009
M ⁶ -1	Purchase Order No. 577 dated June 29, 2009 in the amount of ₱502,455.00
M ⁶ -2	Abstract of Bid No. 412, with attached three (3) Bid Documents
N ⁶	O.R. No. 3650 dated July 27, 2009 amounting to ₱ 518,599.00
N ⁶ -1	Charge Invoice No. 4170 dated July 13, 2009 amounting to ₱518,599.00
N ⁶ -2	DV No. 110-2009-09-431 amounting to ₱518,599.00 payable to Nestor Merchandise dated 9.16.2009
N ⁶ -3	Purchase Request No.1073 dated June 11, 2009
N ⁶ -4	Purchase Order No. 587 dated July 13, 2009 in the amount of ₱518,599.00
N ⁶ -5	Abstract of Bid No. 411, with attached three (3) Bid Documents
O ⁶	O.R. No. 3654 dated July 31, 2009 amounting to ₱ 465,432.00

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O ⁶ -1	Charge Invoice No. 4174 dated July 22 amounting to ₱ 465,432.00
O ⁶ -2	DV No. 110-2009-9-439 amounting to ₱465,432.00 payable to Nestor Merchandise dated 9.16.2009
O ⁶ -3	Purchase Request No. 1077 dated June 22, 2009
O ⁶ -4	Purchase Order No. 574 dated July 22, 2009 in the amount of ₱465,432.00
O ⁶ -5	Abstract of Bid No. 415, with attached three (3) Bid Documents
P ⁶	O.R. No. 3675 dated Aug. 7, 2009 amounting to ₱488,422.00
P ⁶ -1	DV No. 100-2009-07-285 amounting to ₱488,422.00 payable to Nestor Merchandise dated 7.31.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
P ⁶ -2	Purchase Request No. 1334 dated June 19, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
P ⁶ -3	Purchase Order No. 874 dated July 20, 2009 in the amount of ₱488,422.00 signed by Datu Sajid Islam Uy Ampatuan, Racquel T. Nestor and Dollosa Jr.
P ⁶ -4	Abstract of Bid No. 591, with attached three (3) Bid Documents
Q ⁶	O.R. No. 3676 dated Aug. 16, 2009 amounting to ₱460,488.00
Q ⁶ -1	Charge Invoice No. 4171 dated July 17, 2009 amounting to ₱460,488.00
Q ⁶ -2	DV No. 100-2009-07-284 amounting to ₱460,488.00 payable to Nestor Merchandise dated 7.31.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan

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Q ⁶⁻³	Purchase Request No. 1335 dated June 11, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
Q ⁶⁻⁴	Purchase Order No. 875 dated July 17, 2009 in the amount of ₱460,488.00 signed by Datu Sajid Islam Uy Ampatuan, Racquel T. Nestor and Dollosa Jr.
Q ⁶⁻⁵	Abstract of Bid No. 592, with attached three (3) Bid Documents
R ⁶	O.R. No. 3677 dated Aug. 17, 2009 amounting to ₱488,899.00
R ⁶⁻¹	Charge Invoice No. 4167 dated July 13, 2009 amounting to ₱488,899.00
R ⁶⁻²	DV No. 100-2009-07-283 amounting to ₱488,899.00 payable to Nestor Merchandise dated 7.31.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
R ⁶⁻³	Purchase Request No. 1393 dated June 11, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
R ⁶⁻⁴	Purchase Order No. 876 dated July 13, 2009 in the amount of ₱488,899.00 signed by Datu Sajid Islam Uy Ampatuan, Racquel T. Nestor and Dollosa Jr.
R ⁶⁻⁵	Abstract of Bid No.593, with attached three (3) Bid Documents
S ⁶	O.R. No. 3645 dated July 17, 2009 amounting to ₱497,797.00
S ⁶⁻¹	Charge Invoice No. 4162 dated June 30, 2009 amounting to ₱497,797.00
S ⁶⁻²	DV No. 100-2009-07-282 amounting to ₱497,797.00 payable to Nestor Merchandise dated 7.31.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan

Handwritten signature and initials, possibly 'J' and '2/13'.

S ⁶ -3	Purchase Request No. 1351 dated June 1, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
S ⁶ -4	Purchase Order No. 892 dated June 30, 2009 in the amount of ₱497,797.00 signed by Datu Sajid Islam Uy Ampatuan, Racquel T. Nestor and Dollosa Jr.
S ⁶ -5	Abstract of Bid No. 608, with attached three (3) Bid Documents
T ⁶	O.R. No. 3643 dated July 15, 2009 amounting to ₱504,206.00
T ⁶ -1	Charge Invoice No. 4159 dated June 29, 2009 amounting to ₱504,206.00
T ⁶ -2	DV No. 100-2009-07-281 amounting to ₱504,206.00 payable to Nestor Merchandise dated 7.31.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
T ⁶ -3	Purchase Request No. 1352 dated June 4, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
X ⁶	Purchase Order No. 893 dated June 29, 2009 in the amount of ₱504,206.00 signed by Datu Sajid Islam Uy Ampatuan, Racquel T. Nestor and Dollosa Jr.
X ⁶ -1	Abstract of Bids No. 609 with attached three (3) Bid Documents
Y ⁶	O.R. No. 3657 dated July 31, 2009 amounting to ₱490,540.00
Y ⁶ -1	Charge Invoice No. 4175 dated July 22, 2009 amounting to ₱490,540.00
U ⁶	DV No. 100-2009-07-280 amounting to ₱490,540.00 payable to Nestor Merchandise dated 7.31.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan

Decision

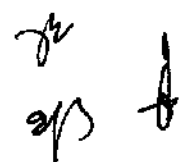
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U ⁶⁻¹	Purchase Request No. 1353 dated June 19, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
U ⁶⁻²	Purchase Order No. 894 dated July 22, 2009 in the amount of ₱490,540.00 signed by Datu Sajid Islam Uy Ampatuan, Racquel T. Nestor and Dollosa Jr.
U ⁶⁻³	Abstract of Bid No. 610 with attached three (3) Bid Documents
V ⁶	O.R. No. 3651 dated July 24, 2009 amounting to ₱ 470,546.00
V ⁶⁻¹	Charge Invoice No. 4169 dated July 15, 2009 amounting to ₱470,546.00
V ⁶⁻²	DV No. 100-2009-07-407 amounting to ₱ 470,546.00 payable to Nestor Merchandise dated 7.31.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
V ⁶⁻³	Purchase Request No. 1340 dated June 11, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
V ⁶⁻⁴	Purchase Order No. 881 dated July 15, 2009 in the amount of ₱470,546.00 signed by Datu Sajid Islam Uy Ampatuan, Racquel T. Nestor and Dollosa Jr.
V ⁶⁻⁵	Abstract of Bid No. 604, with attached three (3) Bid Documents
W ⁶	O.R. No. 3640 dated July 13, 2009 amounting to ₱ 522,483.00
W ⁶⁻¹	Charge Invoice No. 4155 dated ₱ 522,483.00 (sic)
W ⁶⁻²	DV No. 100-2009-07-289 amounting to ₱ 522,483.00 payable to Nestor Merchandise dated 7.31.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan



W ⁶ -3	Purchase Request No. 1339 dated June 1, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
W ⁶ -4	Purchase Order No. 880 dated June 26, 2009 in the amount of ₱522,483.00 signed by Datu Sajid Islam Uy Ampatuan, Racquel T. Nestor and Dollosa Jr.
W ⁶ -5	Abstract of Bid Canvass No. 597
D ⁷ -2	Bid No. 598, with attached three (3) Bid Documents
E ⁷	O.R. No. 3647 dated July 20, 2009 amounting to ₱485,295.00
E ⁷ -1	Charge Invoice No. 4165 dated July 10, 2009 amounting to ₱485,295.00
E ⁷ -2	DV No. 100-2009-07-288 amounting to ₱485,295.00 payable to Nestor Merchandise dated 7.31.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
E ⁷ -3	Purchase Request No. 1340 dated June 9, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
E ⁷ -4	Purchase Order No. 881 dated July 10, 2009 in the amount of ₱485,295.00 signed by Datu Sajid Islam Uy Ampatuan, Racquel T. Nestor and Dollosa, Jr.
E ⁷ -5	Abstract of Bid No. 598, with attached three (3) Bid Documents
F ⁷	DV No. 100-2009-08-257 amounting to ₱422,710.00 payable to Nestor Merchandise dated 8.28.2009
F ⁷ -1	Purchase Request No. 1855 dated October 1, 2009
F ⁷ -2	Purchase Order No. 1040 dated October 28, 2009 signed by Racquel T. Nestor and Dollosa Jr.
W ⁶ -5	Abstract of Bid No. 1062 with attached Two (2) Bid Documents

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A7-1	Abstract of Bid No. 1062
B7	DV No. 100-2009-08-258 amounting to ₱502,555.00 payable to Nestor Merchandise dated 8.28.2009
B7-1	Purchase Request No. 1855 dated Oct. 01, 2009
B7-2	Purchase Order No. 1042 dated Oct. 28, 2009 in the amount of ₱502,555.00
B7-3	Abstract of Bid No. 1064, with attached three (3) Bid Documents
C7	DV No. 100-2009-08-259 amounting to ₱370,210.00 payable to Nestor Merchandise dated 8.28.2009
C7-1	Purchase Request No. 1857 dated October 1, 2009
C7-2	Purchase Order No. 1043 dated October 28, 2009 signed by Racquel t. Nestor and Dollosa, Jr.
D7	DV No. 100-2009-08-260 amounting to ₱299,239.00 payable to Nestor Merchandise dated 8.28.2009
D7-1	Purchase Request No. 1858 dated Oct. 01, 2009
G7	Purchase Order No. 1044 dated Oct. 28, 2009 in the amount of ₱299,239.00
G7-1	Abstract of Bid No. 1066, with attached three (3) Bid Documents
H7	DV No. 100-2009-08-261 amounting to ₱ 487,210.00 payable to Nestor Merchandise dated 8.28.2009
H7-1	Purchase Order No. 1046 dated October 28, 2009 signed by Dollosa, Jr.
H7-2	Abstract of Bid No. 1067 with attached three (3) Bid Documents
I7	DV No. 100-2009-08-262 amounting to ₱478,335.00 payable to Nestor Merchandise dated 8.28.2009

I ⁷ -1	Purchase Order No. 1047 dated Oct. 28, 2009 in the amount of ₱478,335.00
Y ⁶ -2	Abstract of Bid No. 1068 with attached three (3) Bid Documents
Z ⁶	DV No. 100-2009-08-254 amounting to ₱496,789.00 payable to Nestor Merchandise dated 8.28.2009
Z ⁶ -1	Purchase Request No. 1884 dated September 1, 2009
Z ⁶ -2	Purchase Order No. 1070 dated September 20, 2009 signed by Racquel T. Nestor and Dollosa, Jr.
K ⁷ -6	DV No. 100-2009-08-255 amounting to ₱506,175.00 payable to Nestor Merchandise dated 8.28.2009
K ⁷ -7	Purchase Request No. 1867 dated Sept. 8, 2009
K ⁷ -8	Purchase Order No. 1073 dated Sept. 26, 2009 in the amount of ₱506,175.00
K ⁷ -9	Abstract of Bid No. 1090, with attached three (3) Bid Documents
L ⁷	DV No. 100-2009-08-556 amounting to ₱449,665.00 payable to Nestor Merchandise dated 8.28.2009
L ⁷ -1	Purchase Request No. 1883 dated Sept. 1, 2009
L ⁷ -2	Purchase Order dated Sept. 28, 2009 in the amount of ₱449,665.00
I ⁷ -2	Abstract of Bid No. 1089, with attached three (3) Bid Documents
J ⁷	O.R. No. 3713 dated Sept. 23, 2009 amounting to ₱511,455.00
J ⁷ -1	Charge Invoice No. 4381 dated Sept. 14, 2009 amounting to ₱511,455.00

J ⁷ -2	DV No. 100-2009-09-516 amounting to ₱ 511,455.00 payable to Nestor Merchandise dated 9.30.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
J ⁷ -3	Purchase Request No. 1488 dated Aug. 14, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
J ⁷ -4	Purchase Order No. 624 dated Sept. 14, 2009 in the amount of ₱511,455.00 signed by Datu Sajid Islam Uy Ampatuan, Racquel T. Nestor and Dollosa Jr.
L ⁷ -3	Abstract of Bid No. 738, with attached three (3) Bid Documents
M ⁷	O.R. No. 3714 dated Sept. 24, 2009 amounting to ₱ 460,810.00
M ⁷ -1	Charge Invoice No. 4382 dated Sept. 16, 2009 amounting to ₱460,810.00
M ⁷ -2	DV No. 100-2009-09-515 amounting to ₱ 460,810.00 payable to Nestor Merchandise dated 9.30.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
M ⁷ -3	Purchase Request No. 1489 dated Aug. 14, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
M ⁷ -4	Purchase Order No. 625 dated Sept. 16, 2009 in the amount of ₱460,810.00 signed by Datu Sajid Islam Uy Ampatuan, Racquel T. Nestor and Dollosa Jr.
M ⁷ -5	Abstract of Bid No. 739, with attached three (3) Bid Documents
N ⁷	O.R. No. 3715 dated Sept. 25, 2009 amounting to ₱ 470,250.00
N ⁷ -1	Charge Invoice No. 4383 dated Sept. 18, 2009 amounting to ₱470,250.00

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K ⁷	DV No. 100-2009-09-514 amounting to ₱ 470,250.00 payable to Nestor Merchandise dated 9.30.2009 Certified by Dollosa Jr. signed and approved by Datu Sajid Islam Uy Ampatuan
K ⁷ -1	Purchase Request No. 1490 dated Aug. 18, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
N ⁷ -2	Purchase Order No. 626 dated Sept. 18, 2009 in the amount of ₱460,810.00 signed by Datu Sajid Islam Uy Ampatuan, Racquel T. Nestor and Dollosa Jr.
N ⁷ -3	Abstract of Bid No. 740, with attached three (3) Bid Documents
O ⁷	O.R. No. 3716 dated Sept. 28, 2009 amounting to ₱ 472,545.00
O ⁷ -1	Charge Invoice No. 4384 dated Sept. 21, 2009 amounting ₱ 472,545.00
O ⁷ -2	DV No. 100-2009-09-513 amounting to ₱472,545.00 payable to Nestor Merchandise dated 9.30.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
O ⁷ -3	Purchase Request No. 149 dated Aug. 21, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
O ⁷ -4	Purchase Order No. 627 dated Sept. 21, 2009 in the amount of ₱472,545.00 signed by Datu Sajid Islam Uy Ampatuan, Racquel T. Nestor and Dollosa Jr.
O ⁷ -5	Abstract of Bid No. 741, with attached three (3) Bid Documents
P ⁷	O.R. No. 3717 dated Sept. 30, 2009 amounting to ₱ 467,821.00
P ⁷ -1	Charge Invoice No. 4385 dated Sept. 22, 2009 amounting to ₱467,821.00



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P7-2	DV No. 100-2009-09-512 amounting to ₱ 467,821.00 payable to Nestor Merchandise dated 9.30.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
P7-3	Purchase Request No.1492 dated Aug. 21, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
P7-4	Purchase Order No. 628 dated Sept. 22, 2009 in the amount of ₱467,821.00 signed by Datu Sajid Islam Uy Ampatuan, Racquel T. Nestor and Dollosa Jr.
P7-5	Abstract of Bid No. 742, with attached three (3) Bid Documents
R7	O.R. No. 3721 dated Sept. 28, 2009 amounting to ₱ 506,720.00
R7-1	Charge Invoice No. 4368 dated Sept. 21, 2009 amounting to ₱506,720.00
R7-2	Unnumbered DV amounting to ₱506,720.00 payable to Nestor Merchandise 2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
R7-3	Purchase Request No. 1625 dated Aug. 20, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
R7-4	Purchase Order No. 756 dated Sept. 21, 2009 in the amount of ₱506,720.00 signed by Datu Sajid Islam Uy Ampatuan, and Dollosa Jr.
R7-5	Abstract of Bid No. 842, with attached three (3) Bid Documents
S7	O.R. No. 3720 dated Sept. 30, 2009 amounting to ₱ 474,520.00
S7-1	Charge Invoice No. 4367 dated Sept. 22, 2009 amounting to ₱474,520.00
S7-2	DV No. 100-2009-09-517 amounting to ₱474,520.00 payable to Nestor Merchandise dated 9.30.2009

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
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	Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
S7-3	Purchase Request No. 1626 dated Sept. 20, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
S7-4	Purchase Order No.757 dated Sept. , 2009 (sic) in the amount of ₱474,520.00 signed by Datu Sajid Islam Uy Ampatuan, and Dollosa Jr.
S7-5	Abstract of Bid No. 843, with attached three (3) Bid Documents
Q7	O.R. No. 3718 dated Sept. 30, 2009 amounting to ₱ 503,915.00
Q7-1	Charge Invoice No. 4386 dated Sept. 22, 2009 amounting to ₱503,915.00
Q7-2	DV No. 100-2009-09-511 amounting to ₱ 503,915.00 payable to Nestor Merchandise dated 9.30.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
Q7-3	Purchase Request No. 1483 dated Aug. 22, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
Q7-4	Purchase Order No. 619 dated Sept. 22, 2009 in the amount of ₱503,915.00 signed by Datu Sajid Islam Uy Ampatuan, Racquel T. Nestor and Dollosa Jr.
Q7-5	Abstract of Bid No. 732, with attached three (3) Bid Documents
T7	O.R. No. 3619 dated April 22, 2009 amounting to ₱ 508,274.00
T7-1	Charge Invoice No. 4137 dated April 13, 2009 amounting to ₱508,274.00

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T7-2	Unnumbered DV amounting to ₱ 508,274.00 payable to Nestor Merchandise signed and approved by Datu Sajid Islam Uy Ampatuan
T7-3	Purchase Request No. 532 dated March 12, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
T7-4	Purchase Order No. 210 dated April 13, 2009 in the amount of ₱508,274.00 signed by Datu Sajid Islam Uy Ampatuan, and Racquel T. Nestor.
T7-5	Abstract of Bid No. 207, with attached three (3) Bid Documents
U7	O.R. No. 3611 dated April 15, 2009 amounting to ₱426,120.00
U7-1	Charge Invoice No. 4129 dated March 27, 2004 amounting to ₱426,120.00
U7-2	Unnumbered DV amounting to ₱ 426,120.00 payable to Nestor Merchandise - signed and approved by Datu Sajid Islam Uy Ampatuan
U7-3	Purchase Request No. 543 dated Feb. 26, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
U7-4	Purchase Order No. 228 dated March 27, 2009 in the amount of ₱426, 120.00 signed by Datu Sajid Islam Uy Ampatuan, and Racquel T. Nestor.
U7-5	Abstract of Bid No. 182, with attached three (3) Bid Documents
V7	O.R. No. 3630 dated April 28, 2009 amounting to ₱510,466.00
V7-1	Charge Invoice No. 4150 dated April 22, 2009 amounting to ₱510,466.00

Decision

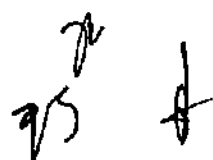
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V7-2	Unnumbered DV amounting to ₱510,466.00 payable to Nestor Merchandise signed and approved by Datu Sajid Islam Uy Ampatuan
V7-3	Purchase Request No. 536 dated March 30, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
V7-4	Purchase Order No. 235 dated April 22, 2009 in the amount of ₱510,466.00 signed by Datu Sajid Islam Uy Ampatuan, and Racquel T. Nestor
V7-5	Abstract of Bid No. 203, with attached three (3) Bid Documents.
W7	O.R. No. 3627 dated April 27, 2009 amounting ₱499,660.00
W7-1	Charge Invoice No. 4145 dated April 20, 2009 amounting to ₱499,660.00
W7-2	Unnumbered DV amounting to ₱ 499,660.00 payable to Nestor Merchandise - signed and approved by Datu Sajid Islam Uy Ampatuan
W7-3	Purchase Request No. 535 dated March 19, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
W7-4	Purchase Order No. 236 dated April 20, 2009 in the amount of ₱499,660.00 signed by Datu Sajid Islam Uy Ampatuan and Racquel T. Nestor
W7-5	Abstract of Bid No. 204, with attached three (3) Bid Documents
X7	O.R. No. 3614 dated April 17, 2009 amounting to ₱521,860.00
X7-1	Charge Invoice No. 4131 dated March 30, 2009 amounting to ₱521,860.00

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Decision

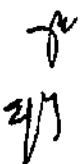

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X7-2	Unnumbered DV amounting to ₱ 521,860.00 payable to Nestor Merchandise - signed and approved by Datu Sajid Islam Uy Ampatuan
X7-3	Purchase Request No. 530 dated Feb. 27, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
X7-4	Purchase Order No. 212 dated March 30, 2009 in the amount of ₱521,860.00 signed by Datu Sajid Islam Uy Ampatuan, and Racquel T. Nestor.
X7-5	Abstract of Bid No. 209, with attached three (3) Bid Documents
Y7	O.R. No. 3633 dated April 29, 2009 amounting to ₱ 473,844.00
Y7-1	Charge Invoice No. 4151 dated April 24, 2009 amounting to ₱473,844.00
Y7-2	Unnumbered DV amounting to ₱ 473,844.00 payable to Nestor Merchandise signed and approved by Datu Sajid Islam Uy Ampatuan
Y7-3	Purchase Request No. 537 dated March 23, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
Y7-4	Purchase Order No. 234 dated April 24, 2009 in the amount of ₱473,844.00 signed by Datu Sajid Islam Uy Ampatuan and Racquel T. Nestor
Y7-5	Abstract of Bid No. 202, with attached three (3) Bid Documents
Z7	O.R. No. 3625 dated April 24, 2009 amounting to ₱ 512,154.00
Z7-1	Charge Invoice No. 4143 dated April 17, 2009 amounting to ₱512,154.00

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Z ⁷ -2	Unnumbered DV amounting to ₱ 512,154.00 payable to Nestor Merchandise - signed and approved by Datu Sajid Islam Uy Ampatuan
Z ⁷ -3	Purchase Request No. 534 dated March 18, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
Z ⁷ -4	Purchase Order No. 231 in the amount of ₱ 512,154.00 signed by Datu Sajid Islam Uy Ampatuan, and Racquel T. Nestor
Z ⁷ -5	Abstract of Bid No.205, with attached three (3) Bid Documents
A ⁸	O.R. No. 3617 dated April 20, 2009 amounting to P 444,940.00
A ⁸ -1	Charge Invoice No. 4134 dated March 31, 2009 amounting to ₱444,940.00
A ⁸ -2	Unnumbered DV amounting to ₱444,940.00 payable to Nestor Merchandise - signed and approved by Datu Sajid Islam Uy Ampatuan
A ⁸ -3	Purchase Request No. 531 dated Feb 27, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
A ⁸ -4	Purchase Order No. 211 dated March 31, 2009 in the amount of ₱444,940.00 signed by Datu Sajid Islam Uy Ampatuan, and Racquel T. Nestor.
A ⁸ -5	Abstract of Bid No.208, with attached three (3) Bid Documents
B ⁸	O.R. No. 3622 dated April 23, 2009 amounting to ₱ 454,590.00
B ⁸ -1	Charge Invoice No. 4140 dated April 15, 2009 amounting to ₱454,590.00

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B ⁸ -2	Unnumbered DV amounting to ₱454,590.00 payable to Nestor Merchandise signed and approved by Datu Sajid Islam Uy Ampatuan
B ⁸ -3	Purchase Request No. 533 dated March 13, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
B ⁸ -4	Purchase Order No. 209 dated April 15, 2009 in the amount of ₱454,590.00 signed by Datu Sajid Islam Uy Ampatuan, and Racquel T. Nestor
B ⁸ -5	Abstract of Bid No. 206, with attached three (3) Bid Documents
C ⁸	O.R. No. 3618 dated May 19, 2009 amounting to ₱ 477,800.00
C ⁸ -1	Charge Invoice No. 4135 dated April 30, 2009 amounting to ₱477,800.00
C ⁸ -2	DV No. 100-2009-06-171 amounting to ₱477,800.00 payable to Nestor Merchandise dated 6.16.2009 Certified by Dollosa, Jr. and approved by Datu Sajid Islam Uy Ampatuan
C ⁸ -3	Purchase Request No. 634 dated March 30, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
C ⁸ -4	Purchase Order No. 290 dated April 30, 2009 in the amount of ₱477,800.00 signed by Datu Sajid Islam Uy Ampatuan, Racquel T. Nestor and Dollosa, Jr.
C ⁸ -5	Abstract of Bid No. 254, with attached two (2) Bid Documents
D ⁸	O.R. No. 3615 dated May 18, 2009 amounting to ₱ 515,510.00
D ⁸ -1	Charge Invoice No. 4132 dated April 29, 2009 amounting to ₱ 515,510.00
D ⁸ -2	DV No. 100-2009-06-172 amounting to ₱ 515,510.00 payable to Nestor Merchandise dated 6.16.2009

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	Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
D ⁸ -3	Purchase Request No.632 dated March 27, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
D ⁸ -4	Purchase Order No. 200 dated April 29, 2009 in the amount of ₱515,510.00 signed by Datu Sajid Islam Uy Ampatuan, Racquel T. Nestor and Dollosa, Jr.
D ⁸ -5	Abstract of Bid No. 252, with attached three (3) Bid Documents
E ⁸	O.R. No. 3637 dated May 28, 2009 amounting to ₱484,690.00
E ⁸ -1	Charge Invoice No. 4152 dated May 25, 2009 amounting to ₱484,690.00
E ⁸ -2	DV No. 110-2009-6-165 amounting to ₱484,690.00 payable to Nestor Merchandise dated 6.16.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
E ⁸ -3	Purchase Request No. 623 dated April 24, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
E ⁸ -4	Purchase Order No. 279 dated May 25, 2009 in the amount of ₱484,690.00 signed by Datu Sajid Islam Uy Ampatuan, Racquel T. Nestor and Dollosa, Jr.
E ⁸ -5	Abstract of Bid No. 243, with attached three (3) Bid Documents
F ⁸	O.R. No. 3634 dated May 26, 2009 amounting to ₱481,430.00
F ⁸ -1	Charge Invoice No. 4148 dated May 21, 2009 amounting to ₱481,430.00
F ⁸ -2	DV No. 100-2009-06-166 amounting to ₱481,430.00 payable to Nestor Merchandise dated 6.16.2009

	Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
F ⁸ -3	Purchase Request No. 625 dated April 17, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
F ⁸ -4	Purchase Order No. 281 dated May 21, 2009 in the amount of ₱481,430.00 signed by Datu Sajid Islam Uy Ampatuan, Racquel T. Nestor and Dollosa Jr.
F ⁸ -5	Abstract of Bid No. 245, with attached three (3) Bid Documents
G ⁸	O.R. No. 3629 dated May 25, 2009 amounting to ₱ 492,530.00
G ⁸ -1	Charge Invoice No. 4146 dated May 20, 2009 amounting ₱ 492,530.00
G ⁸ -2	DV No. 100-2009-06-167 amounting to ₱ 492,530.00 payable to Nestor Merchandise dated 6.16.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
G ⁸ -3	Purchase Request No. 626 dated April 21, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
G ⁸ -4	Purchase Order No. 282 dated May 20, 2009 in the amount of ₱492,530.00 signed by Datu Sajid Islam Uy Ampatuan, Racquel T. Nestor and Dollosa, Jr.
G ⁸ -5	Abstract of Bid No. 246, with attached three (3) Bid Documents
H ⁸	O.R. No. 3626 dated May 22, 2009 amounting to ₱ 503,765.00
H ⁸ -1	Charge Invoice No. 4144 dated May 19, 2009 amounting to ₱503,765.00
H ⁸ -2	DV No. 100-2009-06-168 amounting to ₱ 503,765.00 payable to Nestor Merchandise dated 06.16.2009

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	Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
H ⁸ -3	Purchase Request No. 620 dated April 17, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
H ⁸ -4	Purchase Order No. 216 dated May 19, 2009 in the amount of ₱503,765.00 signed by Datu Sajid Islam Uy Ampatuan, Racquel T. Nestor and Dollosa, Jr.
H ⁸ -5	Abstract of Bid No. 240, with attached three (3) Bid Documents
I ⁸	O.R. No. 3624 dated May 21, 2009 amounting to ₱499,963.00
I ⁸ -1	Charge Invoice No. 4141 dated May 18, 2009 amounting to ₱499,963.00
I ⁸ -2	DV No. 100-2009-06-169 amounting to ₱499,963.00 payable to Nestor Merchandise dated 6.16.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
I ⁸ -3	Purchase Request No. 621 dated April 17, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
I ⁸ -4	Purchase Order No. 277 dated May 18, 2009 in the amount of ₱499,963.00 signed by Datu Sajid Islam Uy Ampatuan, Racquel T. Nestor and Dollosa, Jr.
I ⁸ -5	Abstract of Bid No. 241, with attached three (3) Bid Documents
J ⁸	O.R. No. 3620 dated May 20, 2009 amounting to ₱502,275.00
J ⁸ -1	Charge Invoice No. 4138 dated May 15, 2009 amounting to ₱502,275.00
J ⁸ -2	DV No. 100-2009-06-170 amounting to ₱502,275.00 payable to Nestor Merchandise dated 6,16.2009 (sic)

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	Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
J ⁸ -3	Purchase Request No. 622 dated April 14, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
J ⁸ -4	Purchase Order No. 218 dated May 15, 2009 in the amount of ₱502,275.00 signed by Datu Sajid Islam Uy Ampatuan, Racquel T. Nestor and Dollosa, Jr.
J ⁸ -5	Abstract of Bid No. 242, with attached three (3) Bid Documents
K ⁸	O.R. No. 3612 dated amounting to ₱ 461,200.00 dated May 15, 2009
K ⁸ -1	Charge Invoice No. 4130 dated April 27, 2009 amounting to ₱461,200.00
K ⁸ -2	DV No. 100-2009-06-191 amounting to ₱ 461,200.00 payable to Nestor Merchandise dated 6.16.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
K ⁸ -3	Purchase Request No. 633 dated March 26, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
K ⁸ -4	Purchase Order No. 289 dated April 27, 2009 in the amount of ₱461,200.00 signed by Datu Sajid Islam Uy Ampatuan, Racquel T. Nestor and Dollosa, Jr.
K ⁸ -5	Abstract of Bid No. 253, with attached three (3) Bid Documents
L ⁸	O.R. No. 3638 dated June 29, 2009 amounting to ₱ 481,071.00
L ⁸ -1	Charge Invoice No. 4163 dated June 25, 2009 amounting to ₱481,071.00
L ⁸ -2	DV No. 110-2009-8-95 amounting to ₱481,071.00 payable to Nestor Merchandise dated 8.12.2009

[Handwritten signatures]

	Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
L ⁸ -3	Purchase Request No. 971 dated June 2, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
L ⁸ -4	Purchase Order No. 529 dated June 20, 2009 in the amount of ₱481,071.00 signed by Datu Sajid Islam Uy Ampatuan, Racquel T. Nestor and Dollosa, Jr.
L ⁸ -5	Abstract of Bid No. 236, with attached three (3) Bid Documents
M ⁸	O.R. No. 3616 dated June 17, 2009 amounting to ₱501,747.00
M ⁸ -1	Charge Invoice No. 4136 dated May 29, 2009 amounting to ₱501,747.00
M ⁸ -2	DV No. 110-2009-8-88 dated 08.12.09 amounting to ₱501,747.00 payable to Nestor Merchandise
M ⁸ -3	Purchase Request No. 947 dated May 4, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
M ⁸ -4	Purchase Order No. 538 dated May 29, 2009 in the amount of ₱501,747.00 signed by Datu Sajid Islam Uy Ampatuan, Racquel T. Nestor and Dollosa, Jr.
M ⁸ -5	Abstract of Bid No. 212, with attached three (3) Bid Documents
N ⁸	O.R. No. 3621 dated June 18, 2009 amounting to ₱480,270.00
N ⁸ -1	Charge Invoice No. 4139 dated June 11, 2009 amounting to ₱480,270.00
N ⁸ -2	DV No. 110-2009-8-89 amounting to ₱480,270.00 payable to Nestor Merchandise dated 8.12.2009 - Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan

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N ⁸ -3	Purchase Request No. 964 dated May 4, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
N ⁸ -4	Purchase Order No. 522 dated June 11, 2009 in the amount of ₱480,270.00 signed by Datu Sajid Islam Uy Ampatuan, Racquel T. Nestor and Dollosa, Jr.
N ⁸ -5	Abstract of Bid No. 229, with attached three (3) Bid Documents
O ⁸	O.R. No. 3623 dated June 19, 2009 amounting to ₱492,500.00
O ⁸ -1	Charge Invoice No. 4142 dated June 15, 2009 amounting to ₱492,500.00
O ⁸ -2	DV No. 110-2009-08-90 amounting to ₱492,500.00 payable to Nestor Merchandise dated 8.12.2009 Certified by Dollosa, Jr. and approved by Datu Sajid Islam Uy Ampatuan
O ⁸ -3	Purchase Request No. 965 dated May 2, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
O ⁸ -4	Purchase Order No. 523 dated June 15, 2009 in the amount of ₱492,500.00 signed by Datu Sajid Islam Uy Ampatuan, Racquel T. Nestor and Dollosa, Jr.
O ⁸ -5	Abstract of Bid No. 230, with attached three (3) Bid Documents
P ⁸	O.R. No. 3628 dated June 22, 2009 amounting to ₱499,090.00
P ⁸ -1	Charge Invoice No. 4149 dated June 17, 2009 amounting to ₱499,090.00
P ⁸ -2	DV No. 110-2009-8-91 amounting to ₱449,090.00 payable to Nestor Merchandise dated 8.12.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan

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P ⁸ -3	Purchase Request No. 968 dated May 4, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
P ⁸ -4	Purchase Order No. 526 dated June 17, 2009 in the amount of ₱449,090.00 signed by Datu Sajid Islam Uy Ampatuan, Racquel T. Nestor and Dollosa, Jr.
P ⁸ -5	Abstract of Bid No. 233, with attached three (3) Bid Documents
Q ⁸	O.R. No. 3631 dated June 24, 2009 amounting to ₱ 485,835.00
Q ⁸ -1	Charge Invoice No. 4153 dated June 19, 2009 amounting to ₱485,835.00
Q ⁸ -2	DV No. 110-2009-8-92 amounting to ₱ 485,835.00 payable to Nestor Merchandise dated 8.12.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
Q ⁸ -3	Purchase Request No. 960 dated May 27, 2009 signed and approved by signed and approved by Datu Sajid Islam Uy Ampatuan
Q ⁸ -4	Purchase Order No. 518 dated June 19, 2009 in the amount of ₱485,835.00 signed by Datu Sajid Islam Uy Ampatuan, Racquel T. Nestor and Dollosa Jr.
Q ⁸ -5	Abstract of Bid No. 225, with attached three (3) Bid Documents
R ⁸	O.R. No. 3635 dated June 26, 2009 amounting to ₱516,585.00
R ⁸ -1	Charge Invoice No. 4156 dated June 23, 2009 amounting to ₱516,585.00
R ⁸ -2	DV No. 100-2009-08-93 amounting to ₱516,585.00 payable to Nestor Merchandise dated 8.12.09

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R ⁸ -3	Purchase Request No. 961 dated June 2, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
R ⁸ -4	Purchase Order No. 519 dated June 23, 2009 in the amount of ₱516,585.00 signed by Datu Sajid Islam Uy Ampatuan, Racquel T. Nestor and Dollosa, Jr.
R ⁸ -5	Abstract of Bid No. 226, with attached three (3) Bid Documents
S ⁸	O.R. No. 3641 dated June 30, 2009 amounting to ₱ 499,075.00
S ⁸ -1	Charge Invoice No. 4161 dated June 24, 2009 amounting to ₱499,075.00
S ⁸ -2	DV No. 110-2009-8-94 amounting to ₱ 499.075.00 payable to Nestor Merchandise dated 8.12.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
S ⁸ -3	Purchase Request No. 946 dated June 2, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
S ⁸ -4	Purchase Order No. 539 dated June 26, 2009 in the amount of ₱499,075.00 signed by Datu Sajid Islam Uy Ampatuan, Racquel T. Nestor and Dollosa, Jr.
S ⁸ -5	Abstract of Bid No. 211, with attached three (3) Bid Documents
T ⁸	O.R. No. 3613 dated June 15, 2009 amounting to P458,557.00
T ⁸ -1	Charge Invoice No. 4133 dated May 27, 2009 amounting to ₱ 458,557.00
T ⁸ -2	DV No. 100-2009-08-110 amounting to ₱458,557.00 payable to Nestor Merchandise dated 8.12.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan

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T ⁸ -3	Purchase Request No. 951 dated May 4, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
T ⁸ -4	Purchase Order No. 531 dated March 27, 2009 in the amount of ₱458,557.00 signed by Datu Sajid Islam Uy Ampatuan, Racquel T. Nestor and Dollosa, Jr.
T ⁸ -5	Abstract of Bid No. 216, with attached three (3) Bid Documents
U ⁸	O.R. No. 3642 dated July 17, 2009 amounting to ₱477,315.00
U ⁸ -1	Charge Invoice No. 4160 dated June 30, 2009 amounting to ₱477,315.00
U ⁸ -2	DV No. 100-2009-9-451 amounting to ₱477,315.00 payable to Nestor Merchandise dated 9.16.2009
U ⁸ -3	Purchase Request No. 1060 dated June 19, 2009
U ⁸ -4	Purchase Order No. 5847 dated June 20, 2009 in the amount of ₱477,315.00
U ⁸ -5	Abstract of Bid No. 400, with attached three (3) Bid Documents
V ⁸	O.R. No. 3644 dated July 20, 2009 amounting to ₱504,185.00
V ⁸ -1	Charge Invoice No. 4164 dated July 10, 2009 amounting to ₱504,185.00
V ⁸ -2	DV No. 110-2009-9-452 amounting to ₱504,185.00 payable to Nestor Merchandise dated 9.16.2009
V ⁸ -3	Purchase Request No. 1075 dated June 9, 2009
V ⁸ -4	Purchase Order No. 576 dated July 10, 2009 in the amount of ₱504,185.00

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V ⁸ -5	Abstract of Bid No. 413, with attached three (3) Bid Documents
W ⁸	O.R. No. 3636 dated July 13, 2009 amounting to ₱ 483,949.00
W ⁸ -1	Charge Invoice No. 4154 dated June 26, 2009 amounting to ₱483,949.00
W ⁸ -2	DV No. 100-2009-9-449 amounting to ₱483,949.00 payable to Nestor Merchandise dated 9.16.2009
W ⁸ -3	Purchase Request No. 1061 dated May 25, 2009
W ⁸ -4	Purchase Order No. 570 dated June 26, 2009 in the amount of ₱483,949.00
W ⁸ -5	Abstract of Bid No. 401, with attached three (3) Bid Documents

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N & S General Merchandise P12,875,658.00

Exhibit	Description
X ⁸	O.R. No. 2847 dated July 24, 2009 amounting to ₱482,066.00
X ⁸ -1	Charge Invoice No. 7772 dated July 15, 2009 amounting to ₱482,066.00
X ⁸ -2	DV No. 100-2009-07-578 amounting to ₱ 482,066.00 payable to N & S General Merchandise dated 7.31.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
X ⁸ -3	Purchase Request No. 1264 dated June 21, 2009 for various food items, for distribution to the different barangays within the Province of Maguindanao

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X ⁸ -4	Purchase Order No. 744 dated July 15, 2009 in the amount of ₱482,066.00 signed by Datu Sajid Islam Uy Ampatuan, Samson T. Sotero and Dollosa Jr.
X ⁸ -5	Abstract of Bid No. 544, with attached three (3) Bid Documents
Y ⁸	O.R. No. 2845 dated July 20, 2009 amounting to ₱475,095.00
Y ⁸ -1	Charge Invoice No. 7770 dated July 10, 2009 amounting to ₱475,095.00
Y ⁸ -2	DV No. 100-2009-07-579 amounting to ₱475,095.00 payable to N & S General Merchandise dated 7.31.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
Y ⁸ -3	Purchase Request No. 1265 dated June 9, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
Y ⁸ -4	Purchase Order No. 745 dated July 10, 2009 in the amount of ₱475,095.00 signed by Datu Sajid Islam Uy Ampatuan, Samson T. Sotero and Dollosa Jr.
Y ⁸ -5	Abstract of Bid No. 545, with attached three (3) Bid Documents
Z ⁸	O.R. No. 2850 dated July 31, 2009 amounting to ₱521,600.00
Z ⁸ -1	Charge Invoice No. 7775 dated July 22, 2009 amounting to ₱521,600.00
Z ⁸ -2	DV No. 100-2009-07-580 amounting to ₱521,600.00 payable to N & S General Merchandise dated 7.31.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
Z ⁸ -3	Purchase Request No. 1266 dated June 19, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan

Z ⁸ -4	Purchase Order No. 746 dated July 22, 2009 in the amount of ₱521,600.00 signed by Datu Sajid Islam Uy Ampatuan, Samson T. Sotero and Dollosa Jr.
Z ⁸ -5	Abstract of Bid No. 546, with attached three (3) Bid Documents
A ⁹	O.R. No. 2849 dated July 29, 2009 amounting to ₱504,345.00
A ⁹ -1	Charge Invoice No. 7774 dated July 20, 2009 amounting to ₱504,345.00
A ⁹ -2	DV No. 100-2009-07-581 amounting to ₱504,435.00 payable to N & S General Merchandise dated 7.31.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
A ⁹ -3	Purchase Request No. 1267 dated June 18, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
A ⁹ -4	Purchase Order No. 747 dated July 20, 2009 in the amount of ₱504,345.00 signed by Datu Sajid Islam Uy Ampatuan, Samson T. Sotero and Dollosa Jr.
A ⁹ -5	Abstract of Bid No. 547, with attached three (3) Bid Documents
B ⁹	O.R. No. 2848 dated July 27, 2009 amounting to ₱497,865.00
B ⁹ -1	Charge Invoice No. 7773 dated July 17, 2009 amounting to ₱497,865.00
B ⁹ -2	DV No. 100-2009-07-582 amounting to ₱497,865.00 payable to N & S General Merchandise dated 7.31.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
B ⁹ -3	Purchase Request No. 1314 dated June 18, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan

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B ⁹ -4	Purchase Order No. 749 dated July 20, 2009 in the amount of ₱497,865.00 signed by Datu Sajid Islam Uy Ampatuan, Samson T. Sotero and Dollosa Jr.
B ⁹ -5	Abstract of Bid No. 548, with attached three (3) Bid Documents
C ⁹	O.R. No. 2844 dated July 17, 2009 amounting to ₱467,392.00
C ⁹ -1	Charge Invoice No. 7769 dated June 30, 2009 amounting to ₱467,392.00
C ⁹ -2	DV No. 100-2009-07-574 amounting to ₱467,392.00 payable to N & S General Merchandise dated 7.31.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
C ⁹ -3	Purchase Request No. 1310 dated June 1, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
C ⁹ -4	Purchase Order No. 848 dated June 30, 2009 in the amount of ₱467,392.00 signed by Datu Sajid Islam Uy Ampatuan, Samson T. Sotero and Dollosa Jr.
C ⁹ -5	Abstract of Bid No. 435, with attached three (3) Bid Documents
D ⁹	O.R. No. 2843 dated July 15, 2009 amounting to ₱488,993.00
D ⁹ -1	Charge Invoice No. 7768 dated June 29, 2009 amounting to ₱ 488,993.00
D ⁹ -2	DV No. 100-2009-07-575 amounting to ₱ 488,993.00 payable to N & S General Merchandise dated 7.31.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
D ⁹ -3	Purchase Request No. 1311 dated June 1, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan

D ⁹ -4	Purchase Order No. 849 dated June 29, 2009 in the amount of ₱ 488,993.00 signed by Datu Sajid Islam Uy Ampatuan, Samson T. Sotero and Dollosa Jr.
D ⁹ -5	Abstract of Bid No. 436, with attached three (3) Bid Documents
E ⁹	O.R. No. 2842 dated July 13, 2009 amounting to ₱483,120.00
E ⁹ -1	Charge Invoice No. 7767 dated June 26, 2009 amounting to ₱ 483,120.00
E ⁹ -2	DV No. 100-2009-07-576 amounting to ₱ 483,120.00 payable to N & S General Merchandise dated 7.31.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
E ⁹ -3	Purchase Request No. 1312 dated June 2, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
E ⁹ -4	Purchase Order No. 850 dated June 26, 2009 in the amount of ₱ 483,120.00 signed by Datu Sajid Islam Uy Ampatuan, Samson T. Sotero and Dollosa Jr.
E ⁹ -5	Abstract of Bid No. 437, with attached three (3) Bid Documents
F ⁹	O.R. No. 2846 dated July 22, 2009 amounting to ₱484,877.00
F ⁹ -1	Charge Invoice No. 7771 dated July 13, 2009 amounting to ₱484,877.000
F ⁹ -2	DV No. 100-2009-07-577 amounting to ₱484,877.00 payable to N & S General Merchandise dated 7.31.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
F ⁹ -3	Purchase Order No. 851 dated July 13, 2009 in the amount of ₱484,877.00 signed by Datu Sajid Islam Uy Ampatuan, Samson T. Sotero and Dollosa Jr.

F ⁹ -4	Purchase Request No. 1313 dated June 11, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
F ⁹ -5	Abstract of Bid No. 438, with attached three (3) Bid Documents
G ⁹	O.R. No. 2868 dated 9/1/2009 amounting to ₱ 498,185.00
G ⁹ -1	Charge Invoice No. 7789 dated 8/14/2009 amounting to ₱498,185.00
G ⁹ -2	DV No. 100-2009-08-263 amounting to ₱ 498,185.00 payable to N & S General Merchandise dated 8.28.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
G ⁹ -3	Purchase Request No. 1720 signed and approved by Datu Sajid Islam Uy Ampatuan
G ⁹ -4	Purchase Order No. 924 in the amount of ₱ 498,185.00 signed by Datu Sajid Islam Uy Ampatuan, Samson T. Sotero and Dollosa Jr.
G ⁹ -5	Abstract of Bid No. 920, with attached three (3) Bid Documents
H ⁹	O.R. No. 2869 dated 9/2/2009 amounting to ₱ 457,172.00
H ⁹ -1	Charge Invoice No. 7791 dated 8/17/2009 amounting to ₱457,172.00
H ⁹ -2	DV No. 100-2009-08-264 amounting to ₱ 457,172.00 payable to N & S General Merchandise dated 8.28.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
H ⁹ -3	Purchase Request No. 1721 signed and approved by Datu Sajid Islam Uy Ampatuan

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H ⁹ -4	Purchase Order No. 924 in the amount of ₱ 457,172.00 signed by Datu Sajid Islam Uy Ampatuan, Samson T. Sotero and Dollosa Jr.
H ⁹ -5	Abstract of Bid No. 921, with attached three (3) Bid Documents
I ⁹	O.R. No. 2870 dated 9/3/2009 amounting to ₱ 511,820.00
I ⁹ -1	Charge Invoice No. 7792 dated 8/19/2009 amounting to ₱ 511,820.00
I ⁹ -2	DV No. 100-2009-08-265 amounting to ₱ 511,820.00 payable to N & S General Merchandise dated 8.31.2009 Certified by Dollosa Jr. signed and approved by Datu Sajid Islam Uy Ampatuan
I ⁹ -3	Purchase Request No. 1722 signed and approved by Datu Sajid Islam Uy Ampatuan
I ⁹ -4	Purchase Order No. 925 in the amount of ₱ 511,820.00 signed by Datu Sajid Islam Uy Ampatuan, Samson T. Sotero and Dollosa Jr.
I ⁹ -5	Abstract of Bid No. 922, with attached three (3) Bid Documents
J ⁹	O.R. No. 2871 dated 9/4/2009 amounting to ₱ 504,679.00
J ⁹ -1	Charge Invoice No. 7793 dated 8/19/2009 amounting to ₱504,679.00
J ⁹ -2	DV No. 100-2009-08-266 amounting to ₱ 504,679.00 payable to N & S General Merchandise dated 8.31.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
J ⁹ -3	Purchase Request No. 1723 signed and approved by Datu Sajid Islam Uy Ampatuan

J ⁹ -4	Purchase Order No. 926 in the amount of ₱ 504,679.00 signed by Datu Sajid Islam Uy Ampatuan, Samson T. Sotero and Dollosa Jr.
J ⁹ -5	Abstract of Bid No. 923, with attached three (3) Bid Documents
K ⁹	O.R. No. 2872 dated 9/4/2009 amounting to ₱ 493,945.00
K ⁹ -1	Charge Invoice No. 7794 dated 8/19/2009 amounting to ₱493,945.00
K ⁹ -2	DV No. 100-2009-08-267 amounting to ₱ 493,945.00 payable to N & S General Merchandise dated 8.31.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
K ⁹ -3	Purchase Request No. 1724 signed and approved by Datu Sajid Islam Uy Ampatuan
K ⁹ -4	Purchase Order No. 927 in the amount of ₱ 493,945.00 signed by Datu Sajid Islam Uy Ampatuan, Samson T. Sotero and Dollosa Jr.
K ⁹ -5	Abstract of Bid No. 924, with attached three (3) Bid Documents
L ⁹	O.R. No. 2873 dated 9/4/2009 amounting to ₱ 524,970.00
L ⁹ -1	Charge Invoice No. 7795 dated 8/20/2009 amounting to ₱524,970.00
L ⁹ -2	DV No. 100-2009-08-268 amounting to ₱ 524,970.00 payable to N & S General Merchandise dated 8.31.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
L ⁹ -3	Purchase Request No. 1725 signed and approved by Datu Sajid Islam Uy Ampatuan

L ⁹ -4	Purchase Order No. 928 in the amount of ₱ 524,970.00 signed by Datu Sajid Islam Uy Ampatuan and Dollosa Jr.
L ⁹ -5	Abstract of Bid No. 925, with attached three (3) Bid Documents
M ⁹	O.R. No. 2859 dated September 30, 2009 amounting to ₱ 457,390.00
M ⁹ -1	Charge Invoice No. 7784 dated August 24, 2009 amounting to ₱ 457,390.00
M ⁹ -2	Unnumbered DV amounting to ₱ 457,390.00 payable to N & S General Merchandise Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
M ⁹ -3	Purchase Request No. 1446 dated September 1, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
M ⁹ -4	Purchase Order No. 687 dated September 29, 2009 in the amount of ₱ 457,390.00 signed by Datu Sajid Islam Uy Ampatuan, and Dollosa Jr.
M ⁹ -5	Abstract of Bid No. 700, with attached three (3) Bid Documents
N ⁹	O.R. No. 2860 dated September 30, 2009 amounting to ₱ 516,940.00
N ⁹ -1	Charge Invoice No. 7785 dated August 24, 2009 amounting to ₱ 516,940.00
N ⁹ -2	DV No. 100-2009-09-554 amounting to ₱ 516,940.00 payable to N & S General Merchandise dated 9.30.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
N ⁹ -3	Purchase Request No. 1447 dated September 1, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan

N ⁹ -4	Purchase Order No. 688 dated September 29, 2009 in the amount of ₱ 516,940.00 signed by Datu Sajid Islam Uy Ampatuan, Samson T. Sotero and Dollosa Jr.
N ⁹ -5	Abstract of Bid No. 701, with attached three (3) Bid Documents
O ⁹	O.R. No. 2851 dated September 15, 2009 amounting to ₱496,820.00
O ⁹ -1	Charge Invoice No. 7776 dated August 24, 2009 amounting to ₱496,820.00
O ⁹ -2	DV No. 100-2009-09-560 amounting to ₱496,820.00 payable to N & S General Merchandise dated 9.30.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
O ⁹ -3	Purchase Request No. 1591 dated July 23, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
O ⁹ -4	Purchase Order No. 723 dated August 24, 2009 in the amount of ₱496,820.00 signed by Datu Sajid Islam Uy Ampatuan and Dollosa Jr.
O ⁹ -5	Abstract of Bid No. 807, with attached three (3) Bid Documents
P ⁹	O.R. No. 2852 dated September 16, 2009 amounting to ₱505,760.00
P ⁹ -1	Charge Invoice No. 7777 dated August 26, 2009 amounting to ₱505,760.00
P ⁹ -2	DV No. 100-2009-09-559 amounting to ₱505,760.00 payable to N & S General Merchandise dated 9.30.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
P ⁹ -3	Purchase Request No. 1592 dated July 24, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan

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P ⁹ -4	Purchase Order No. 724 dated August 26, 2009 in the amount of ₱505,760.00 signed by Datu Sajid Islam Uy Ampatuan, and Dollosa, Jr.
P ⁹ -5	Abstract of Bid No. 808, with attached three (3) Bid Documents
Q ⁹	O.R. No. 2853 dated September 18, 2009 amounting to ₱541,550.00
Q ⁹ -1	Charge Invoice No. 7778 dated August 28, 2009 amounting to ₱541,550.00
Q ⁹ -2	DV No. 100-2009-09-558 amounting to ₱541,550.00 payable to N & S General Merchandise dated 9.30.2009 Certified by Dollosa, Jr. and approved by Datu Sajid Islam Uy Ampatuan
Q ⁹ -3	Purchase Request No. 1593 dated July 27, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
Q ⁹ -4	Purchase Order No. 725 dated August 28, 2009 in the amount of ₱541,550.00 signed by Datu Sajid Islam Uy Ampatuan, and Dollosa Jr.
Q ⁹ -5	Abstract of Bid No. 809, with attached three (3) Bid Documents
R ⁹	O.R. No. 2854 amounting to ₱ 495,010.00
R ⁹ -1	Charge Invoice No. 7779 dated August 31, 2009 amounting to ₱ 495,010.00
R ⁹ -2	DV No. 100-2009-09-557 amounting to ₱ 495,010.00 payable to N & S General Merchandise dated September 30, 2009 Certified by Dollosa, Jr. and approved by Datu Sajid Islam Uy Ampatuan
R ⁹ -3	Purchase Request No. 1594 dated July 30, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan

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R ⁹ -4	Purchase Order No. 720 dated August 31, 2009 in the amount of ₱ 495,010.00 signed by Datu Sajid Islam Uy Ampatuan, and Dollosa, Jr.
R ⁹ -5	Abstract of Bid No. 810, with attached three (3) Bid Documents
S ⁹	O.R. No. 2855 dated September 18, 2009 amounting to ₱ 478,995.00
S ⁹ -1	Charge Invoice No. 7780 dated August 31, 2009 amounting to ₱478,995.00
S ⁹ -2	DV No. 100-2009-09-556 amounting to ₱ 478,995.00 payable to N & S General Merchandise dated 9.30.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
T ⁹	O.R. No. 2856 dated September 18, 2009 amounting to ₱511,375.00
T ⁹ -1	Charge Invoice No. 7781 dated August 24, 2009 amounting to ₱511,375.00
T ⁹ -2	DV No. 100-2009-09-561 amounting to ₱511,375.00 payable to N & S General Merchandise dated 9.30.2009 Certified by Dollosa, Jr. and approved by Datu Sajid Islam Uy Ampatuan
T ⁹ -3	Purchase Request signed and approved by Datu Sajid Islam Uy Ampatuan
T ⁹ -4	Purchase Order No. 872 in the amount of ₱511,375.00 signed by Datu Sajid Islam Uy Ampatuan, Samson T. Sotero and Dollosa, Jr.
T ⁹ -5	Abstract of Bid No. 859, with attached three (3) Bid Documents
U ⁹	O.R. No. 2875 dated 9/7/2009 amounting to ₱ 488,283.00

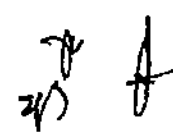
U ⁹ -1	Charge Invoice No. 7797 dated 8/21/2009 amounting to ₱488,283.00
U ⁹ -2	DV No. 100-2009-08-270 amounting to ₱ 488,283.00 payable to N & S General Merchandise dated 8.31.2009 Certified by Dollosa, Jr. and approved by Datu Sajid Islam Uy Ampatuan
U ⁹ -3	Purchase Request No. 1747 signed and approved by Datu Sajid Islam Uy Ampatuan
U ⁹ -4	Purchase Order No. 949 in the amount of ₱ 488,283.00 signed by Datu Sajid Islam Uy Ampatuan, Samson T. Sotero and Dollosa, Jr.
U ⁹ -5	Abstract of Bid No. 946, with attached three (3) Bid Documents
V ⁹	O.R. No. 2876 dated 9-28-09 amounting to ₱ 504,045.00
V ⁹ -1	Charge Invoice No. 7798 dated 8/22/2009 amounting to ₱504,045.00
V ⁹ -2	DV No. 100-2009-08-271 amounting to ₱ 504,045.00 payable to N & S General Merchandise dated 8.31.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
V ⁹ -3	Purchase Request No. 1748 signed and approved by Datu Sajid Islam Uy Ampatuan
V ⁹ -4	Purchase Order No. 950 in the amount of ₱ 504,045.00 signed by Datu Sajid Islam Uy Ampatuan, Samson T. Sotero and Dollosa Jr.
V ⁹ -5	Abstract of Bid No. 947, with attached three (3) Bid Documents
W ⁹	O.R. No. 2874 dated 9/2/2009 amounting to ₱ 483,276.00

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W ⁹ -1	Charge Invoice No. 7796 dated 8/20/2009 amounting to ₱483,276.00
W ⁹ -2	DV No. 100-2009-08-269 amounting to ₱ 483,276.00 payable to N & S General Merchandise dated 8.31.2009 Certified by Dollosa, Jr. and approved by Datu Sajid Islam Uy Ampatuan (Reserved)
W ⁹ -3	Purchase Request No. 1746 signed and approved by Datu Sajid Islam Uy Ampatuan
W ⁹ -4	Purchase Order No. 948 in the amount of ₱ 483,276.00 signed by Datu Sajid Islam Uy Ampatuan, Samson T. Sotero and Dollosa Jr.
W ⁹ -5	Abstract of Bid No. 945, with attached three (3) Bid Documents

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Isulan & General Merchandise

Exhibit	Description
X ⁹	O.R. No. 4147 dated July 15, 2009 amounting to ₱ 495,331.00
X ⁹ -1	Charge Invoice No. 4057 dated June 29, 2009 amounting to ₱ 495,331.00
X ⁹ -2	DV No. 100-2009-07-652 amounting to ₱ 495,331.00 payable to Isulan & General Merchandise dated 7.31.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
X ⁹ -3	Purchase Request No. 1175 dated June 1, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
X ⁹ -4	Purchase Order No. 710 dated June 29, 2009 in the amount of ₱ 495,331.00 signed by Datu Sajid Islam Uy Ampatuan, Boy S. Gumana and Dollosa Jr.



X ⁹ -5	Abstract of Bid No. 669, with attached three (3) Bid Documents
Y ⁹	O.R. No. 4148 dated July 17, 2009 amounting to ₱ 506,850.00
Y ⁹ -1	Charge Invoice No. 4058 dated June 30, 2009 amounting to ₱ 506,850.00
Y ⁹ -2	DV No. 100-2009-07-653 amounting to ₱ 506,850.00 payable to Isulan & General Merchandise dated 9.30.2009/7.31.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
Y ⁹ -3	Purchase Request No. 1176 dated May 29, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
Y ⁹ -4	Purchase Order No. 711 dated June 30, 2009 in the amount of ₱ 506,850.00 signed by Datu Sajid Islam Uy Ampatuan, Boy S. Gumana and Dollosa Jr.
Y ⁹ -5	Abstract of Bid No. 670, with attached three (3) Bid Documents
Z ⁹	O.R. No. 4149 dated July 20, 2009 amounting to ₱500,365.00
Z ⁹ -1	Charge Invoice No. 4059 dated July 10, 2009 amounting to ₱ 500,365.00
Z ⁹ -2	DV No. 100-2009-07-654 amounting to ₱ 500,635.00 payable to Isulan & General Merchandise dated 7.31.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
Z ⁹ -3	Purchase Request No. 1177 dated June 9, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
Z ⁹ -4	Purchase Order No. 712 dated July 10, 2009 in the amount of ₱ 500,365.00 signed by Datu Sajid Islam Uy Ampatuan, Boy S. Gumana and Dollosa Jr.

Z ⁹ -5	Abstract of Bid No. 671, with attached three (3) Bid Documents
A ¹⁰	O.R. No. 4150 dated July 22, 2009 amounting to ₱ 523,070.00
A ¹⁰ -1	Charge Invoice No. 4060 dated July 13, 2009 amounting to ₱ 523,070.00
A ¹⁰ -2	DV No. 100-2009-07-655 amounting to ₱ 523,070.00 payable to Isulan & General Merchandise dated 7.31.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
A ¹⁰ -3	Purchase Request No. 1178 dated June 1, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
A ¹⁰ -4	Purchase Order No. 7137 dated July 13, 2009 in the amount of ₱ 523,070.00 signed by Datu Sajid Islam Uy Ampatuan, Boy S. Gumana and Dollosa Jr.
A ¹⁰ -5	Abstract of Bid No. 572, with attached three (3) Bid Documents
B ¹⁰	O.R. No. 4151 dated July 24, 2009 amounting to ₱ 477,555.00
B ¹⁰ -1	Charge Invoice No. 4061 date July 15, 2009 amounting to ₱ 477,555.00
B ¹⁰ -2	DV No. 100-2009-07-656 amounting to ₱ 477,555.00 payable to Isulan & General Merchandise dated 7.31.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
B ¹⁰ -3	Purchase Request No. 1179 dated June 6, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
B ¹⁰ -4	Purchase Order No. 714 dated July 15, 2009 in the amount of ₱ 477,555.00 signed by Datu Sajid Islam Uy Ampatuan, and Dollosa Jr.

B ¹⁰⁻⁵	Abstract of Bid No. 673, with attached three (3) Bid Documents
C ¹⁰	DV No. 100-2009-08-233 amounting to ₱ 508,210.00 payable to Isulan & General Merchandise dated 8.28.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
C ¹⁰⁻¹	Purchase Request signed and approved by Datu Sajid Islam Uy Ampatuan
C ¹⁰⁻²	Purchase Order dated September 28, 2009 in the amount of ₱ 508,210.00 00 signed by Datu Sajid Islam Uy Ampatuan, Boy S. Gumana and Dollosa Jr.
C ¹⁰⁻³	Abstract of Bid, with attached three (3) Bid Documents
D ¹⁰	DV No. 100-2009-08-234 amounting to ₱ 522,501.00 payable to Isulan & General Merchandise dated 8.28.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
D ¹⁰⁻¹	Purchase Request dated September 1, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
D ¹⁰⁻²	Purchase Order dated September 28, 2009 in the amount of ₱ 522,501.00 signed by Datu Sajid Islam Uy Ampatuan, Boy S. Gumana and Dollosa Jr.
D ¹⁰⁻³	Abstract of Bid, with attached three (3) Bid Documents
E ¹⁰	DV No. 100-2009-08-235 amounting to ₱ 446,170.00 payable to Isulan & General Merchandise dated 8.28.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
E ¹⁰⁻¹	Purchase Request signed and approved by Datu Sajid Islam Uy Ampatuan
E ¹⁰⁻²	Purchase Order dated September 28, 2009 in the amount of ₱ 446,170.00 signed by Datu Sajid Islam Uy Ampatuan, Boy S. Gumana and Dollosa Jr.

E ¹⁰ -3	Abstract of Bid, with attached three (3) Bid Documents
F ¹⁰	DV No. 100-2009-08-227 amounting to ₱ 389,120.00 payable to Isulan & General Merchandise dated 8.28.2009 Certified by Dollosa and approved by Datu Sajid Islam Uy Ampatuan
F ¹⁰ -1	Purchase Request No. 1833 dated September 1, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
F ¹⁰ -2	Purchase Order No. 101 dated September 28, 2009 in the amount of ₱ 389,120.00 signed by Datu Sajid Islam Uy Ampatuan, Boy S. Gumana and Dollosa Jr.
F ¹⁰ -3	Abstract of Bid No. 1041, with attached three (3) Bid Documents
G ¹⁰	DV No. 100-2009-08-228 amounting to ₱ 501,615.00 payable to Isulan & General Merchandise dated 8.28.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
G ¹⁰ -1	Purchase Request No. 1834 dated September 1, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
G ¹⁰ -2	Purchase Order No. 1020 dated September 28, 2009 in the amount of ₱ 501,615.00 signed by Datu Sajid Islam Uy Ampatuan, Boy S. Gumana and Dollosa Jr.
G ¹⁰ -3	Abstract of Bid No. 1042, with attached three (3) Bid Documents
H ¹⁰	DV No. 100-2009-01-229 amounting to ₱ 530,875.00 payable to Isulan & General Merchandise dated 8.28.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
H ¹⁰ -1	Purchase Request No. 1835 dated September 1, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan

H ¹⁰ -2	Purchase Order No. 1021 dated September 28, 2009 in the amount of ₱ 530,875.00 signed by Datu Sajid Islam Uy Ampatuan, Boy S. Gumana and Dollosa Jr.
H ¹⁰ -3	Abstract of Bid No. 1043, with attached three (3) Bid Documents
I ¹⁰	DV No. 100-2009-08-230 amounting to ₱ 525,970.00 payable to Isulan & General Merchandise dated 8.28.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
I ¹⁰ -1	Purchase Request No. 1836 dated September 1, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
I ¹⁰ -2	Purchase Order dated September 2009 in the amount of ₱ 525,970.00 signed by Datu Sajid Islam Uy Ampatuan, Boy S. Gumana and Dollosa Jr.
I ¹⁰ -3	Abstract of Bid No. 1044, with attached three (3) Bid Documents
J ¹⁰	DV No. 100-2009-08-231 amounting to ₱ 404,113.00 payable to Isulan & General Merchandise dated 8.28.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
J ¹⁰ -1	Purchase Request No. 1837 dated September 1, 2009 signed and approved by Datu Sajid Islam Uy Ampatuan
J ¹⁰ -2	Purchase Order No. 1023 dated September 28, 2009 in the amount of ₱ 404,113.00 signed by Datu Sajid Islam Uy Ampatuan, Boy S. Gumana and Dollosa Jr.
J ¹⁰ -3	Abstract of Bid No. 1045, with attached three (3) Bid Documents
K ¹⁰	DV No. 100-2009-08-232 amounting to ₱ 349,930.00 payable to Isulan & General Merchandise dated

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	8.28.2009 Certified by Dollosa Jr. and approved by Datu Sajid Islam Uy Ampatuan
K ¹⁰ -1	Purchase Order No. 1023 dated September 28, 2009 in the amount of ₱ 349,930.00 signed by Datu Sajid Islam Uy Ampatuan, Boy S. Gumana and Dollosa Jr.
K ¹⁰ -2	Purchase Request No. 1838 signed and approved by Datu Sajid Islam Uy Ampatuan
L ¹⁰	Exhibit 1 of Ampatuan
M ¹⁰	Exhibit 2 of Ampatuan
N ¹⁰	Exhibit 3 of Ampatuan
O ¹⁰	Exhibit 8 of Ampatuan
R ¹⁰	Annual Audit Report on the Province of Maguindanao for the Year Ended December 31, 2008
S ¹⁰	Annual Audit Report on the Province of Maguindanao for the Year Ended December 31, 2009
T ¹⁰	Annual Audit Report on the Province of Maguindanao for the Year Ended December 31, 2010

In its Minute Resolution dated July 29, 2020, the Court admitted all of the prosecution's documentary exhibits in the tenor that they were testified on by the prosecution witnesses.⁷⁹

The prosecution then rested its case.

In its Minute Resolution dated August 24, 2020, the Court set the hearing for the reception of evidence for the defense on October 5, 2020.⁸⁰

⁷⁹ Records, Vol. X, pp. 108-109.

⁸⁰ Id. at 110.

On September 8, 2020, accused Ampatuan filed his Motion for Leave of Court to file Demurrer to Evidence.⁸¹ The prosecution filed its Comment/Opposition thereto dated September 14, 2020.⁸² In a Resolution dated September 25, 2020, this Court granted the Motion of the accused.⁸³

In the main, accused Ampatuan anchored his Demurrer to Evidence on the purported failure of the prosecution to present prima facie evidence to prove all the elements of the offenses charged. According to accused Ampatuan, the prosecution failed to support its allegations that: (1) any fund of the province was actually disbursed or utilized, (2) the province suffered undue injury as a result of the disbursements, (3) his signatures on the procurement documents are authentic, (4) he took advantage of his position, acted with evident bad faith, manifest partiality, or gross inexcusable negligence when he signed the procurement documents authorizing payment to the suppliers, (5) the goods were not actually delivered, (6) he is accountable for said public funds, (7) he appropriated, took or misappropriated or consented, or through abandonment or negligence, permitted another person to convert for his own use the funds of the province, (8) he committed falsification, and (9) there was conspiracy in the perpetration of the crimes as charged.

Refuting the assertions of accused Ampatuan, the prosecution filed its Opposition to the demurrer arguing that it had presented competent and/or sufficient evidence to prove that the elements of the crimes charged are availing in the present cases. The prosecution further argued that accused Ampatuan's denial of knowing and authorizing the use of his signature must be substantiated with evidence to justify the latter's plea for demurrer.

In his Manifestation and Motion to Adopt Demurrer to Evidence filed by Datu Sajid Islam U. Ampatuan,⁸⁴ accused Abpi claimed that the arguments therein have coincided with his position that they did not commit the charges against them. The prosecution failed to prove his participation in the commission of said offenses. Allegedly, as Budget Officer and BAC Member, he did not authorize the

⁸¹ Id. at 148-163.

⁸² Id. at 168-179.

⁸³ Id. at 194-198.

⁸⁴ Id. at 339-340.

transactions, and he was not responsible for paying the same. Such functions, he stressed, belonged to the other accused.

The prosecution opposed the Manifestation and Motion of accused Abpi⁸⁵ contending that the same had been filed way beyond the reglementary period under Rule 119, Section 23 of the Rules of Court. Also, they argued that the motion to adopt the Demurrer to Evidence has no merit given the disparity between accused Abpi and Ampatuan in terms of position. More, accused Abpi cannot challenge the sufficiency of the prosecution's evidence considering that he had an active part in the conspiracy.

In its Resolution dated December 17, 2020,⁸⁶ the Court denied accused Ampatuan's Demurrer to Evidence and accused Abpi's Manifestation and Motion to Adopt Demurrer to Evidence for lack of merit. The Court declared that the stipulations of the parties, the voluminous documentary evidence and the testimonial evidence of the prosecution have sufficiently proven the presence of the elements of the charges against the accused. Being so, instead of entreating the dismissal of the cases by way of demurrer, the Court highlighted the need for accused Ampatuan to refute the prosecution's evidence and to offer proof in support of his defenses.

Aggrieved, accused Ampatuan moved for the reconsideration of the denial of his demurrer to evidence.⁸⁷ The Prosecution filed its Comment to the motion.⁸⁸ In its Resolution dated January 8, 2021, the Court denied the motion for lack of merit.⁸⁹

With said denial, accused Ampatuan and Abpi proceeded to present their respective evidence.

Testimonial Evidence for the Defense

Accused Ampatuan offered in evidence the testimonies of witnesses Norudin S. Utto ("Witness Utto"), Mutin T. Rajah Pandalat

⁸⁵ Id. at 342-349.

⁸⁶ Id. at 360-436.

⁸⁷ Id. at 454-466.

⁸⁸ Id. at 470-475.

⁸⁹ Id. at 476-479.

("Witness Pandalat") and Childa B. Chavez ("Witness Chavez"). Accused Abpi, on the other hand, presented Racma P. Sangguyod ("Witness Sangguyod") as his witness.

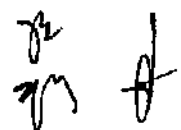
On July 19, 2021, witness Utto gave his direct testimony by way of his Judicial Affidavit dated June 21, 2021.⁹⁰ At the time of his testimony, the witness is the Punong Barangay of Barangay Bakat, Shariff Saydona Mustapha, Maguindanao. He stated that from 2008 to 2013, he was the Chairman of the Barangay Development Council of Barangay Bakat. At that time, Barangay Bakat was still part of the Municipality of Datu Saudi Ampatuan, Maguindanao. While holding said position in the Barangay Development Council, he was tasked to deal with the relief or assistance coming from the municipal government, provincial government, other government agencies and non-profit organizations. He claimed that Barangay Bakat has an area of 1470.11 hectares and had a population of approximately 1,236 in 2009. Allegedly, people in his barangay, who are mostly fishermen and farmers, faced problems with flooding and armed conflict.

Continuing with his testimony, witness Utto recounted that in 2009, the residents of Barangay Bakat suffered from a flood as well as the continued armed struggle between the military and rebel groups. This prompted the witness to seek the help of then Municipal Mayor Datu Saudi Sean B. Ampatuan III and accused Ampatuan. In response to his pleas, the barangay allegedly received relief packs containing rice, sardines, instant noodles, medicines for fever, colds and coughs, other relief goods, seeds and fertilizers from the local and provincial government. He was forced to relocate residents to schools and evacuation areas due to the armed conflict. The provincial government, he claimed, constructed a temporary evacuation center for the barangay while the former mayor and accused Ampatuan provided food for the evacuees for a few weeks.

On cross-examination,⁹¹ witness Utto said that Punong Barangay Jess Antungan Abdul appointed him as Chairman of the Barangay Development Council in 2009. There were three (3) other persons appointed as members of the Council. He claimed that sometime in 2009, he repeatedly sought the assistance of accused Ampatuan.

⁹⁰ Records, Vol. XI, pp. 203-207.

⁹¹ Transcript of Stenographic Notes dated July 19, 2021.



However, it was the municipal mayor who actually addressed the requests to the provincial government.⁹²

According to the witness, Barangay Bakat was flooded in 2009 due to a storm. He explained that the barangay was usually flooded given its location. He claimed that it was a catch basin of all the water from the mountains. However, he was unsure if there was a declaration of a state of calamity in 2009. He added that the barangay received the relief supplies in separate occasions. While he cannot recall the exact quantity of the relief supplies received, the barangay received enough to sustain the people at the evacuation center for a number of weeks. He also cannot remember the exact brands of the sardines and instant noodles found in the relief packs. What he was able to recall were the kinds of seeds and fertilizers that the barangay received. Witness Utto further asserted that the barangay had liquidation documents to prove that the beneficiaries in fact received the relief goods from the province, but they were all lost due to the calamity.⁹³

On re-direct, the witness clarified that he actually addressed his multiple requests for relief assistance to the municipal mayor, not the provincial governor. Again, he affirmed that the barangay received relief goods in 2009.⁹⁴ On re-cross, he admitted that due to the calamity, there is no document or certification to prove that he made a request for relief, that the goods really arrived, and that they were actually distributed to the barangays.⁹⁵

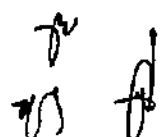
Responding to the questions asked by the Court, witness Utto stated that whenever he answered "*sakuna*" in his testimony, he was referring to floods and encounters between the military and rebels. He averred that the subsequent road improvements had made it easier for them to have a record of relief distributions. He added that his requests for relief goods were directed to Barangay Captain Jess Abdul. Admittedly, he did not know the source or origin of the assistance or whether it came from the province because it was merely the barangay that distributed the goods. He has no personal knowledge as to said

⁹² Id. at 25.

⁹³ Id. at 27-32.

⁹⁴ Id. at 35-36.

⁹⁵ Id. at p. 37.



matter. He was only informed that the goods came from the provincial government.⁹⁶

Accused Abpi adopted the testimony of witness Utto.⁹⁷

On October 11, 2021, witness Pandalat failed to appear before the Court for the second time. He was supposed to testify by way of Judicial Affidavit dated June 21, 2021,⁹⁸ which was being offered to prove, among others, that in 2008 and 2009, he was the barangay captain of Barangay Dalembong, then part of Municipality of Shariff Aguak, Maguindanao; that the barangay suffered from disasters or emergencies in said years; and that the Province of Maguindanao distributed food packs, relief goods, fertilizers and seeds to the evacuees, calamity victims and farmers from the different barangays of Shariff Aguak. After discussion and considering its corroborative nature, the Court dispensed with his testimony in view of the stipulation of the prosecution that if allowed to testify, witness Pandalat would testify in the tenor stated in his Judicial Affidavit, and that the prosecution would no longer cross-examine him.⁹⁹

Accused Abpi thereafter presented on the witness stand witness Sangguyod, a Community Affairs Officer I in the Office of the Governor of Maguindanao.¹⁰⁰ In her Judicial Affidavit dated December 3, 2021,¹⁰¹ which was adopted as her direct testimony, the witness stated that in 2009, she worked as an Administrative Assistant VI in the Office of the Human Resource Management of Maguindanao. Said office was then located at the Provincial Capitol in Shariff Aguak, Maguindanao. She narrated that on December 3, 2009, the Provincial Capitol was taken-over by the military and the police, and the building was padlocked. Employees of the provincial government were not able to work as all the documents were left inside the capitol building. The witness and her co-workers were traumatized as they were prevented from entering the compound to collect their personal belongings. Some of them were allowed to enter their office after a few days. They found the office in disarray, the documents scattered on the floor, and the filing cabinets opened. They were afraid of the military. According to

⁹⁶ Id. at 38-43.

⁹⁷ Order dated July 19, 2021, Records, Vol. XI, p. 224.

⁹⁸ Records, Vol. XI, pp. 210-218.

⁹⁹ Transcript of Stenographic Notes dated October 11, 2021, p. 19.

¹⁰⁰ Transcript of Stenographic Notes dated December 6, 2021.

¹⁰¹ Records, Vol. XI, pp. 336-349.



the witness, the incident is public knowledge as it was a national news item. She added that the capitol was opened when Bai Nariman Ambolodto assumed the position of Acting Governor of Maguindanao.¹⁰²

On cross-examination, witness Sangguyod admitted that it was Datu Andal S. Ampatuan who appointed her in 2009. She recalled that the provincial capitol was padlocked on December 3, 2009. While she knew that there was a presidential declaration of martial law, she was not aware of the PNP Memorandum that ordered the closure of the provincial capitol and municipal halls. She clarified that she and her co-workers were given 5 to 10 minutes to enter their office. She claimed that she was able to take a peek inside the offices of the Provincial Accountant and the Treasury.¹⁰³ Thereafter, the cross-examination was suspended as the witness failed to present to the prosecution the USB that she mentioned in the last part of her Judicial Affidavit, which supposedly shows news clippings of the ransacking incident.¹⁰⁴

In its Minute Resolution dated March 7, 2022,¹⁰⁵ the Court granted the prosecution's motion to consider Questions and Answers 21 to 24 of her Judicial Affidavit, as stricken off the record for being hearsay and not having been subjected to cross-examination.

On March 10, 2022, the defense sought the admission of witness Chavez, Document Examiner III of the Philippine National Police Forensic Group, as an expert witness in document examination. The testimony of said witness was offered to prove that she conducted a scientific comparison and analysis of the specimen signature of accused Ampatuan and the prosecution's documentary exhibits, and that based on her findings, the accused did not sign the same.¹⁰⁶

However, during the cross-examination of the prosecution as to the qualification of witness Chavez as an expert, the following were revealed: (1) That the position of Document Examiner III, per NAPOLCOM Resolution No. 2009-328, requires a Masteral Degree with Thesis and a foreign sponsored training, which witness Chavez

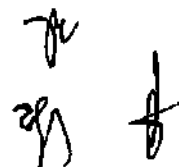
¹⁰² Id. at 338-343.

¹⁰³ Transcript of Stenographic Notes dated December 6, 2021, pp. 33-38.

¹⁰⁴ Id. at 40-44.

¹⁰⁵ Records, Vol. XI, pp. 431-432.

¹⁰⁶ Judicial Affidavit dated March 5, 2022, Records, Vol. XII, pp. 36-37.

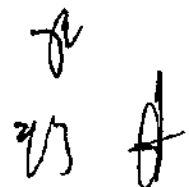


admittedly does not have;¹⁰⁷ (2) That the qualifications of a Document Examiner III were amended to reflect those of a specialist;¹⁰⁸ (3) That witness Chavez has only appeared in court to testify as a document examiner for “more or less one hundred (100) times” and not four hundred as stated in her Judicial Affidavit;¹⁰⁹ (4) That there is another person holding the position of Document Examiner V in their office;¹¹⁰ (5) That despite being accepted as an expert witness in the Third and Sixth Divisions of the Sandiganbayan, witness Chavez was not extensively asked the same questions regarding her qualifications as what was done in the First Division;¹¹¹ and (6) That she is not an instructor in any university nor an author of a book on document examination.¹¹² In that same hearing, the Court deliberated on the matter and resolved to issue a resolution at a later date before the next scheduled hearing to extensively examine the credentials and qualifications of the witness as an expert witness on document examination.¹¹³

In a Manifestation dated March 14, 2022,¹¹⁴ the defense explained that Resolution No. 2009-328 was amended by Resolution No. 2020-0382, which streamlined the process of certification for a Forensic Specialist and eliminated the position of Forensic Expert. In a Counter-Manifestation dated March 18, 2022,¹¹⁵ the prosecution opined that even though the distinction between a forensic specialist and expert was removed by Resolution No. 2020-0382, witness Chavez cannot be considered an expert witness as she failed to show that she passed all the criteria to be a forensic specialist under the same resolution.

In a Resolution dated 24 March 2022,¹¹⁶ the Court denied the motion of accused Ampatuan to admit witness Chavez as an expert witness under the Revised Rules on Evidence. In addition to the facts revealed during the March 10, 2022 hearing as summarized above, the Court also noted that: (1) witness Chavez is admittedly not an expert in her Division, the designation is given to the Chief of the Questioned Document Examination Division as the holder of the position of

¹⁰⁷ Transcript of Stenographic Notes dated March 10, 2022, p. 33.
¹⁰⁸ Id. at 34-37.
¹⁰⁹ Id. at 47-48.
¹¹⁰ Id. at 58.
¹¹¹ Id. at 64-66.
¹¹² Id. at 28-30, 62.
¹¹³ Id. at 67-69.
¹¹⁴ Records, Vol. XIII, pp. 53-55.
¹¹⁵ Id. at 128-137.
¹¹⁶ Id. at 145-153.



Questioned Document Examiner V; and (2) there is no record of whether the findings in cases where she was considered as an expert witness had been affirmed by higher courts, following the pronouncement of the Supreme Court in the 2018 case of *Tortona vs. Gregorio*.¹¹⁷ Further, the Court observed that while the witness has been qualified as an expert in other cases before other Divisions of the Sandiganbayan, the rules on evidence and related jurisprudence dictate that the Court makes its own independent and extensive examination as to the qualifications of an expert witness presented before it.

Dissatisfied, the defense manifested that accused Ampatuan shall file a Petition for Certiorari with the Supreme Court regarding the Court's denial of witness Chavez's qualification as an expert witness.¹¹⁸ On June 17, 2022, the Court received a copy of accused Ampatuan's Petition with the Supreme Court,¹¹⁹ which has not been resolved as of the writing of this Decision, per information from the Acting Executive Clerk of Court III of the First Division.¹²⁰

Documentary Evidence for the Defense

On May 31, 2022, the following documents were offered by accused Ampatuan in his Formal Offer of Documentary Exhibits (with Motion to Re-mark Exhibits) dated May 25, 2022:¹²¹

Exhibit Number	Document
1	Appointment dated January 26, 2009, signed by Datu Zaldy U. Ampatuan, ARMM Regional Governor, appointing Datu Sajid Islam Uy Ampatuan as Officer in Charge of the Office of the Provincial Governor, Province of Maguindao
2	Certification of Assumption to Duty dated January 26, 2009 signed by Datu Sajid Islam Uy Ampatuan

¹¹⁷ G.R. No. 202612, January 17, 2018.

¹¹⁸ Records, Vol. XIII, pp. 317-318.

¹¹⁹ Id. at 363-384.

¹²⁰ As annotated on the Agendum dated July 15, 2022.

¹²¹ Records, Vol. XIII, pp. 319-342.

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3	Panunumpa sa Katungkulan dated January 26, 2009 signed by Datu Sajid Islam Uy Ampatuan
4	Letter dated October 12, 2009 signed by Datu Zaldy U. Ampatuan, ARMM Regional Governor, addressed to the Datu Sajid Islam Uy Ampatuan, informing the latter of the termination of services as Officer in Charge of the Office of the Provincial Governor, Province of Maguindanao effective October 15, 2009
5	Appointment dated October 15, 2009, signed by Datu Zaldy U. Ampatuan, ARMM Regional Governor, appointing Datu Andal Ampatuan, Sr. as Officer In Charge of the Office of the Provincial Governor, Province of Maguindanao
6	Certification of Assumption to Duty dated October 15, 2009 signed by Datu Andal Ampatuan, Sr.
7	Panunumpa sa Katungkulan dated October 15, 2009 signed by Datu Andal Ampatuan, Sr.
8	Passport No. TT0147901 of Datu Sajid Islam Uy Ampatuan with issue date May 23, 2006 and expiration date of May 23, 2011
8-A	Stamp Mark "PILIPINAS DEPARTURE APR 28 2009" appearing on page 4
8-B	Stamp Mark "ADMITTED LAX APR 28 2009" appearing at page 18
9	Diplomatic Passport No. DP0004651 of Datu Sajid Islam Uy Ampatuan with issue date March 27, 2009 and expiration date of March 25, 2010
9-A	Stamp Mark "ADMITTED LAX APR 28 2009" appearing on page 23
9-B	Stamp Mark "PILIPINAS ARRIVAL MAY 15 2009" appearing on page 17
10	BID Certification dated February 8, 2018 with Control No. 05022018T000090G as to the travel record of Datu Sajid Islam Uy Ampatuan

10-A	Travel Information/Arrival and Departure of Datu Sajid Islam Uy Ampatuan showing departure date of April 28, 2009 and arrival date of May 15, 2009
11	Racma P. Sangguyod, Identification Card
11-A	Appointment signed by Datu Andal S. Ampatuan, Sr. dated September 1, 2006
12	Appointment signed by Datu Sajid Islam Uy Ampatuan dated January 1, 2007.
13	Certificate of Canvass of Votes and Proclamation during 2007 Barangay Election for Barangay Pusao, Mamasapano

Accused Abpi filed a Manifestation and Motion to Adopt the Formal Offer of Exhibits of Accused Datu Sajid Islam U. Ampatuan dated May 26, 2022.¹²² The prosecution filed its consolidated comment/opposition to the formal offer of documentary exhibits.¹²³

In its Minute Resolution dated June 15, 2022,¹²⁴ the Court granted accused Ampatuan's motion to re-mark exhibits and accused Abpi's manifestation and motion to adopt the formal offer of exhibits of his co-accused. The Court admitted in evidence Exhibits 2, 3, 8-B, 9, 9-A, 10-A, 11, and 11-A. Exhibits 1, 4, 8, 8-A, and 9-B were likewise admitted, but not for the purpose for which they had been offered. The Court denied admission to Exhibits 5, 6, 7, 10, 12, and 13 for not being identified by a witness.

Consequently, the parties were ordered to submit their respective Memoranda. On July 11, 2022, the prosecution filed its Memorandum dated July 8, 2022.¹²⁵ Both accused did not file a Memorandum.

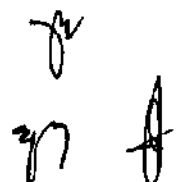
The Issues

¹²² Id. at 343-344.

¹²³ Id. at 354-361.

¹²⁴ Id. at 362.

¹²⁵ Records, Vol. XVII, pp. 53-74.



The pivotal issues to be resolved in the instant cases are:

1. Whether the elements of Section 3(e) of R. A. No. 3019 have been proven beyond a reasonable doubt to warrant the conviction of accused Ampatuan and Abpi in the respective charges against them.
2. Whether accused Ampatuan and Abpi are guilty beyond reasonable doubt of malversation of public funds thru falsification of public documents under Articles 217 and 171, par. 2, in relation to Article 48 of the Revised Penal Code.

The Court's Ruling

Considering that the resolution of the present controversy requires the determination and evaluation of varying facts and applicable laws *vis-a-vis* the respective criminal liabilities of accused Ampatuan and Abpi in the subject Informations, the Court shall resolve the issues interposed by the parties in seriatim.

Violation of Section 3 (e) of R. A. No. 3019

Section 3 (e) of R. A. No. 3019 states:

Section 3. Corrupt practices of public officers. – In addition to acts or omissions of public officers already penalized by existing law, the following shall constitute corrupt practices of any public officer and are hereby declared to be unlawful:

x x x x

x x x x

(e) Causing any undue injury to any party, including the Government, or giving any private party any unwarranted benefits, advantage or preference in the discharge of his official, administrative or judicial functions through manifest partiality, evident bad faith or gross inexcusable negligence. This provision shall apply to officers and employees of offices or government corporations charged with the grant of licenses or permits or other concessions.

J *J*

The essential elements of the offense are the following: (1) the accused is a public officer discharging administrative, judicial, or official functions; (2) he must have acted with manifest partiality, evident bad faith, or gross inexcusable negligence; and (3) his action caused any undue injury to any party including the Government or gave any private party unwarranted benefits, advantage or preference in the discharge of his functions.¹²⁶

First Element

There is no question that the first element, *i.e.*, the accused must be a public officer and the act was done while discharging his or her administrative, judicial, or official functions, is availing in these cases. Admittedly, both accused Ampatuan and Abpi were public officers discharging their official functions during the time material to the disputed procurement activities.

Accused Ampatuan was the OIC Provincial Governor of Maguindanao from January 26, 2009, to October 15, 2009,¹²⁷ and his tenure covers the dates material to SB-19-CRM-0012 to SB-19-CRM-0015. As OIC Provincial Governor, he was the chief executive and was immediately and primarily accountable for the funds and property of Maguindanao.¹²⁸ Under Section 5 (j) of R.A. 9184, he also acted as the HoPE of the provincial government, and he had the final authority to approve the recommendations of the BAC relative to the subject procurement activities.

Accused Abpi, on the other hand, was the Provincial Budget Officer and a BAC member.¹²⁹ Under Section 12 of R.A. 9184, the BAC, in proper cases, is duty bound to recommend to the HoPE the use of Alternative Methods of Procurement. In the performance of his official functions as a BAC member, he recommended that instead of competitive bidding, the procurement of food supplies be done through the disputed negotiated contracts, which are the subject matter of all the criminal charges before the Court.

¹²⁶ *Reyes vs. People of the Philippines*, G.R. Nos. 177105-106, August 12, 2010.

¹²⁷ Exhibit B.

¹²⁸ Section 102 of Presidential Decree No. 1445, otherwise known as the Government Auditing Code of the Philippines - *Primary and secondary responsibility*. - (1) The head of any agency of the government is immediately and primarily responsible for all government funds and property pertaining to his agency. xxx

¹²⁹ Exhibit M.

Second Element

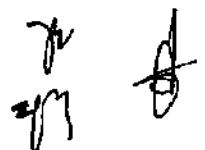
Existence of the second element, *i.e.*, the accused acted with manifest partiality, evident bad faith or gross inexcusable negligence, has also been proven by the prosecution by the required quantum of proof.

In a litany of cases, the Supreme Court has expounded on the concept of manifest partiality, evident bad faith, or gross inexcusable negligence, as they relate to the charge of violation of Section 3 (e) of R.A. 3019. Particularly, in the case of *Garcia et. al. vs. Sandiganbayan*,¹³⁰ the Supreme Court enunciated:

"The second element provides the different modes by which the crime may be committed, that is, through "manifest partiality," "evident bad faith," or "gross inexcusable negligence." In Uriarte v. People, this Court explained that Section 3(e) of RA 3019 may be committed either by dolo, as when the accused acted with evident bad faith or manifest partiality, or by culpa, as when the accused committed gross inexcusable negligence. There is "manifest partiality" when there is a clear, notorious, or plain inclination or predilection to favor one side or person rather than another. "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. "Evident bad faith" contemplates a state of mind affirmatively operating with furtive design or with some motive or self-interest or ill will or for ulterior purposes. "Gross inexcusable negligence" refers to negligence characterized by the want of even the slightest care, acting or omitting to act in a situation where there is a duty to act, not inadvertently but willfully and intentionally, with conscious indifference to consequences insofar as other persons may be affected."

In the present cases, the Informations docketed as SB-19-CRM-0011 to 0015 have indicated the three modes as to characterize how the accused committed the offense as charged. Proof of any of these three modes in connection with the prohibited acts mentioned in Section 3(e)

¹³⁰ G.R. No. 197204, March 26, 2014.



of R.A. 3019 is enough to convict.¹³¹ Such proof, the prosecution was able to provide.

As it is, a review of the voluminous documentary exhibits and the testimonial evidence presented by the prosecution reveals evident bad faith on the part of accused Ampatuan and Abpi. Said pieces of evidence have proven beyond doubt that said accused deliberately and maliciously orchestrated the simulated purchases from fictitious suppliers in order to divert public funds for their benefit. The scheme of the accused to disregard, if not distort, procurement laws to guarantee the misappropriation of tens of millions of public funds certainly showcases evident bad faith.

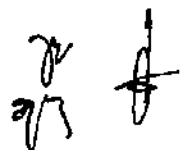
Evident bad faith does not simply connote bad judgment or negligence but of having a palpably and patently fraudulent and dishonest purpose to do moral obliquity or conscious wrongdoing for some perverse motive or ill will. It contemplates a state of mind affirmatively operating with furtive design or with some motive or self-interest or ill will or for ulterior purposes. Simply put, it partakes in the nature of fraud. The presence of evident bad faith requires that the accused acted with a malicious motive or intent, or ill will. It is not enough that the accused violated a provision of law or that the provision of law violated is clear, unmistakable, and elementary. To constitute evident bad faith, it must be proven that the accused acted with fraudulent intent. It contemplates a breach of sworn duty through some perverse motive or ill will.¹³²

Based on the foregoing parameters and as the evidence on record readily proves, the factual antecedents in the present cases have more than established the existence of evident bad faith on the part of the accused. The absence of public bidding and the resort to a negotiated procurement without legal cause bespeak not only of accused Ampatuan and Abpi's breach of their sworn duty as public officials, but also of their fraudulent and malevolent intent to steal public funds.

Section 10, Article IV of R.A. 9184 expressly states that all procurement shall be done through competitive bidding, except as

¹³¹ *Sison vs. People of the Philippines*, G.R. Nos. 170339 and 170398-403, March 9, 2010.

¹³² *Martel, et. al. vs People of the Philippines*, G.R. No. 224720-23, *Bautista vs. People of the Philippines*, G.R. Nos. 224765-68, February 2, 2021.



provided for in Article XVI of the Act, which in turn provides for the alternative methods of procurement. Section 48, Article XVI¹³³ of the same law enumerates said alternative methods, which significantly include negotiated procurement. Being an exception to the rule mandating competitive bidding, availment of negotiated procurement as an alternative method is limited to highly exceptional cases¹³⁴ and applies only in legally recognized instances as listed in Section 53 of said law.¹³⁵

¹³³ Section 48. Alternative Methods. - Subject to the prior approval of the Head of the Procuring Entity or his duly authorized representative, and whenever justified by the conditions provided in this Act, the Procuring Entity may, in order to promote economy and efficiency, resort to any of the following alternative methods of Procurement:

(a) Limited Source Bidding, otherwise known as Selective Bidding - a method of Procurement that involves direct invitation to bid by the Procuring Entity from a set of pre-selected suppliers or consultants with known experience and proven capability relative to the requirements of a particular contract;

(b) Direct Contracting, otherwise known as Single Source Procurement - a method of Procurement that does not require elaborate Bidding Documents because the supplier is simply asked to submit a price quotation or a pro-forma invoice together with the conditions of sale, which offer may be accepted immediately or after some negotiations;

(c) Repeat Order - a method of Procurement that involves a direct Procurement of Goods from the previous winning bidder, whenever there is a need to replenish Goods procured under a contract previously awarded through Competitive Bidding;

(d) Shopping - a method of Procurement whereby the Procuring Entity simply requests for the submission of price quotations for readily available off-the-shelf Goods or ordinary/regular equipment to be procured directly from suppliers of known qualification; or

(e) Negotiated Procurement - a method of Procurement that may be resorted under the extraordinary circumstances provided for in Section 53 of this Act and other instances that shall be specified in the IRR, whereby the Procuring Entity directly negotiates a contract with a technically, legally and financially capable supplier, contractor or consultant.

In all instances, the Procuring Entity shall ensure that the most advantageous price for the Government is obtained.

¹³⁴ Section 48.2 of IRR-A of R.A. 9184.

¹³⁵ Section 53 of R.A. 9184 - Negotiated Procurement. - Negotiated Procurement shall be allowed only in the following instances.

- a. In case of two (2) failed biddings as provided in Section 35 hereof;
- b. In case of imminent danger to life or property during a state of calamity, or when time is of the essence arising from natural or manmade calamities or other causes where immediate action is necessary to prevent damage to or loss of life or property, or to restore vital public services, infrastructure facilities and other public utilities;
- c. Take-over of contracts, which have been rescinded or terminated for causes provided for in the contract and existing laws, where immediate action is necessary to prevent damage to or loss of life or property, or to restore vital public services, infrastructure facilities and other public utilities;
- d. Where the subject contract is adjacent or contiguous to an ongoing infrastructure project, as defined in the IRR: Provided, however, That the original contract is the result of a Competitive Bidding; the subject contract to be negotiated has similar or related scopes of work; it is within the contracting capacity of the contractor; the contractor uses the same prices or lower unit prices as in the original contract less mobilization cost; the amount involved does not exceed the amount of the ongoing project; and, the contractor has no negative slippage; Provided, further, That negotiations for the procurement are commenced before the expiry of the original contract. Whenever applicable, the principle shall also govern consultancy contract, where the consultants have unique experience and expertise to deliver the required service; or,
- e. Subject to the guidelines specified in the IRR, purchases of Goods from another agency of the government, such as the Procurement Service of the DBM, which is tasked with a centralized

As duly proven by the prosecution, accused Ampatuan, as the HoPE in SB-19-CRM-0012 to SB-19-CRM-0015, and accused Abpi, as a member of the BAC in SB-19-CRM-0011 to 0015, intentionally disregarded the strict mandate requiring competitive bidding. On cross-examination, witness Pascual attested to this fact:

Q - *Okay. No BIR Record. In your judicial affidavit, particularly in your answers to question nos. 44 and 49, you said that all the transactions were awarded without the benefit of public bidding. How do you know that the provincial government did not attempt public bidding first?*

A - *It can be found in the abstract of bids, ma'am, that the provincial government procured those foods by negotiated procurement, ma'am.*

Q - *Yes, I understand that, Mr. Witness, my question is, how do you know that the province did not attempt to do public bidding first?*

A - *No bidding documents were submitted, ma'am.*

Q - *You did not find any documents?*

A - *Yes, ma'am.*¹³⁶

More, accused Ampatuan and Abpi defied all the safeguards provided by R.A. 9184 and its IRR and resorted to an alternative method of procurement without justification. Based on Section 53 of R.A. 9184, there is no cause for the procuring entity to purchase food supplies via negotiated procurement. While they harped on purported natural and man-made calamities to give reason to the negotiated procurement, no evidence was presented to prove such emergency cases. So much so, the accused, as local chief executive, cannot completely accomplish the portion in the POs, which necessitates the certification of the Sanggunian Secretary that the negotiated

procurement of commonly used Goods for the government in accordance with Letters of Instruction No. 755 and Executive Order No. 359 series of 1989.

¹³⁶ Transcript of Stenographic Notes dated January 27, 2020, pp. 18-19.

procurement had been approved pursuant to a Sanggunian Resolution declaring a state of emergency.

On this point, witness Pascual categorically declared what document could have justified a resort to negotiated procurement in emergency cases:

Q - In your judicial affidavit, you said that the negotiated procurement was not justified because there were no documents attached to warrant the award under this mode, what document is that?

A - The declaration, ma'am, of state of calamity or a certificate of emergency.

Q - Okay. A certificate of state of calamity, what is that, Mr. Witness?

A - Maybe a sort of resolution from the Sangguian (sic) Panlalawigan.¹³⁷

Parenthetically, the rationale behind the requirement of a public bidding, as a primary mode of procurement, is to ensure that the people get maximum benefits and quality services from the contracts. A competitive public bidding aims to protect public interest by giving it the best possible advantages thru open competition. It promotes transparency in government transactions and accountability of public officers as it minimizes occasions for corruption and temptations to abuse of discretion on the part of government authorities in awarding contracts. For these reasons, important public policy considerations demand the strict observance of procedural rules relating to the bidding process.¹³⁸ Thus, the fact that the accused chose an alternative mode of procurement instead of public bidding without justification likewise betrays public interest and public policy.

Equally incriminating is the fact that accused Ampatuan and Abpi, along with the deceased Datu Andal Ampatuan, Sr. in so far as SB-19-CRM-0011 is concerned, opted to award the procurement of food supplies to five (5) suppliers that are glaringly ineligible under procurement laws. Given the amount involved, the number of

¹³⁷ Id. at 19.

¹³⁸ *Cabrera vs. People of the Philippines*, G.R. No. 191611-14, July 29, 2019.

transactions, and the period within which the negotiated contracts were entered into, the accused cannot plausibly feign ignorance to the fact that there are no documents to prove the existence of said entities, more so confirm their compliance with the legal requirements to be deemed as an eligible supplier. In order to proceed with the negotiated contracts, they purposely disregarded procurement restrictions as to the eligibility of said suppliers.

Buttressed by the evidence on record, the fact that the five (5) suppliers are fictitious cannot be denied. There is not even an iota of evidence to validate their existence. There is no proof that those listed as owners of said suppliers are real persons. The DTI, SEC, and the Business Permits and Licensing Section of Isulan attested that not one of the five (5) suppliers had been registered and issued permits to conduct business. Letters and certifications from the COMELEC, SSS, GSIS, PSA, SEC, Philhealth, BIR, and officials of barangays in Isulan confirm that the alleged owners thereof are fictitious given that there are no records verifying their existence. Witness Lopez, who personally went to Isulan to interview locals and conduct an ocular inspection of the purported addresses of the suppliers, affirmed this fact on the witness stand.

The non-existence of the five (5) suppliers were further unraveled on account of the inconsistencies and irregularities in the liquidation documents submitted by the accused to substantiate the disputed purchases. As stated in the SAO Report No. 2010-02 and as attested to by witness Pascual, the said suppliers, along with other establishments, were using the same Authority to Print ORs and CIs purportedly issued by the BIR. The CIs and ORs were also consecutively issued by said suppliers to the province as if it was their sole client for a considerable period of time. As seen from Exhibits PP-1, SS-1, VV-1, WW-1, YY-1, ZZ-1, A³-1, C³-1, D³-1, E³-1, F³-1, L³-1, M³-1, Q³-1, T³-1, V³-1, W³-1, Y³-1, Z³-1, A⁴-1, B⁴-1, D⁴-1, F⁴-1, G⁴-1, H⁴-1, R⁴-1, S⁴-1, T⁴-1, fourteen (14) of the CIs were even printed twice in the case of H & S Enterprises.¹³⁹ Also, there were transactions amounting to more or less P12.747 Million that were not supported by ORs and CIs, and yet, accused Ampatuan issued DVs and included the same for liquidation.

¹³⁹ Records, Vol. VII, pp. 4, 31, 57, 66, 89, 98, 107, 124, 128, 137, 145, 199, 208, 247, 271, 289, 298, 316, 325, 333, 343, 361, 379, 388, 397, 462, 471, 480.

Surely, the fact that the suppliers have no record with the BIR and the manner by which the ORs and CIs were issued defeat the insistence of accused Ampatuan and Abpi that they are unaware of the non-existence of said suppliers. They cannot bank on the spurious documents allegedly issued by the suppliers when said documents are riddled with patent irregularities. Truly, the allowance of the questioned procurements despite said patent irregularities further evinces the guilt of the accused in so far as the disputed transactions are concerned.

Emphasis should also be made that Section 53 of the IRR-A of R.A. No. 9184 defines negotiated procurement as an alternative method of procurement whereby the procuring entity directly negotiates a contract with a technically, legally and financially capable supplier. A negotiated procurement therefore can only be availed of if the contract is awarded to a supplier with legal, technical and financial documents to prove their capabilities and eligibility. Notably, stringent legal, technical and financial documents are required in the determination of a supplier or contractor's eligibility.¹⁴⁰ The five (5) suppliers involved in these cases are without said documentary requirements, not even a DTI business name registration or a mayor's permit, and yet, accused Ampatuan and Abpi, together with the deceased Datu Andal Ampatuan, Sr., entered into procurement contracts with them. Certainly, this overt act manifests evident bad faith.

Be that as it may, assuming that the five (5) suppliers were not fictitious, they still cannot in any way be considered as a previous supplier of good standing or a supplier of good standing situated within the vicinity, a qualification required under Section 54.2.d of the IRR-A of R.A. 9184¹⁴¹ in relation to emergency cases. Again, the fact that accused Ampatuan and Abpi set aside this disqualification proves evident bad faith on their part.

¹⁴⁰ Section 23.6 of the said IRR-A of R.A. 9184.

¹⁴¹ Section 54. Terms and Conditions for the use of Alternative Methods. xxx

54.2. In addition to the specific terms, conditions, limitations and restrictions on the application of each of the alternative methods specified in Sections 48 to 53 of this IRR-A, the following shall also apply: xxx

d) For item (b) of Section 53 of the Act and this IRR-A, the negotiation shall be made with a previous supplier, contractor or consultant of good standing of the procuring entity concerned, or a supplier, contractor or consultant of good standing situated within the vicinity where the calamity or emergency occurred. The award of contract shall be posted at the G-EPS website, website of the procuring entity, if any, and in conspicuous place within the premises of the procuring entity."

Beyond dispute, the prosecution has proven that accused Ampatuan and Abpi acted with evident bad faith when they authored the multi-million ghost projects. The blatant irregularities attending said procurement activities are telling of the pervasive manner by which they cooked the books, and indicative of their fraudulent and dishonest purpose.

Assuming *arguendo* that he did not have any involvement in the determination of the mode of procurement and selection of suppliers, accused Ampatuan still stands guilty of gross inexcusable negligence. Needless to state, there is gross inexcusable negligence amounting to bad faith when a public officer commits a breach of duty in a blatant and extremely careless manner; or when the violation of law is serious, flagrant, palpable, or there is willful indifference in complying with the same.¹⁴²

Verily, although he was not a BAC member who has a hand in recommending the mode of procurement, it was the duty of accused Ampatuan, as HoPE, to approve or disapprove the recommendation of the BAC as provided under Section 5 (j) of R.A. 9184. As the records prove, the ghost projects were all consummated during his tenure as OIC, Provincial Governor, which only lasted less than nine (9) months. He not only approved the PRs and POs to order goods from fictitious suppliers, but he also approved the DVs that authorized payment for the simulated purchases. These DVs were issued despite the absence of required attachments in case of emergency purchases, particularly the Certificate of Emergency Purchase.¹⁴³

Even if he claims a lack of knowledge as to the non-existence of the suppliers, accused Ampatuan could have easily detected the anomalies tainting the negotiated procurements if he had only exercised the most diligent of efforts as expected from a chief executive. It would only entail a cursory perusal to detect the irregularities in the spurious documents. From the absence of proof necessary to justify the use of negotiated procurement to the lack of evidence to show inspection, actual delivery to, and acceptance of, the beneficiaries of the relief goods, he should have been alarmed and should have prevented the negotiated contracts.

¹⁴² *Sarion vs. People of the Philippines*, G.R. No. 243029-30, March 18, 2021.

¹⁴³ COA Circular No. 92-389.

More importantly, accused Ampatuan should have been more vigilant as Provincial Governor since he approved, albeit unlawfully, the grant of cash advances in favor of accused Bandila. Instead, with gross indifference to his duties, he deliberately affected the completion of the negotiated procurements. It is therefore undeniable that he issued the DVs and certified to their correctness in order to consummate the ghost projects.

Thus, in any event, there was clearly gross inexcusable negligence on the part of accused Ampatuan when he approved not only the unjustified use of negotiated procurement but also the payment of cash advances to suppliers despite the lack of supporting documents. In the case of *Tio vs. People of the Philippines*,¹⁴⁴ the Supreme Court declared the accused therein as guilty of gross inexcusable negligence, when the latter approved a procurement document even if supporting documents were lacking. Said the High Tribunal:

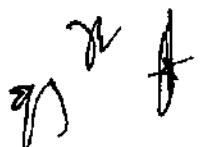
"There was gross inexcusable negligence on Tio's part when he approved the Disbursement Voucher despite the lack of supporting documents. Through this, he showed his indifference as to the repercussions of his act because it was done with disregard to the requirements under the law. Being the local chief executive and having administrative control of the local funds, it is his duty to ensure that public funds are disbursed only after having complied with the law."

All told, the prosecution has indubitably established that accused Ampatuan and Abpi acted with evident bad faith and/or gross inexcusable negligence in relation to the procurement of food items from fictitious suppliers.

Third Element

Documentary exhibits and testimonial evidence are extant to prove that the third element, *i.e.*, that the accused caused undue injury to the Government, is likewise present in the cases at bench.

¹⁴⁴ G.R. No. 230132, January 19, 2021.



Emphatically, there are two ways by which a public official violates Section 3(e) of R.A. 3019 in the performance of his functions, namely: (1) by causing undue injury to any party, including the Government; or (2) by giving any private party any unwarranted benefit, advantage or preference. The accused may be charged under either mode or both. The disjunctive term "or" connotes that either act qualifies as a violation of Section 3(e) of R.A. 3019. In other words, the presence of one would suffice for conviction.¹⁴⁵

As it is pertinent herein, the first punishable act is that the accused is said to have caused undue injury to the government or any party when the latter sustains actual loss or damage, which must exist as a fact and cannot be based on speculations or conjectures. The loss or damage need not be proven with actual certainty. However, there must be "some reasonable basis by which the court can measure it." Aside from this, the loss or damage must be substantial. It must be "more than necessary, excessive, improper or illegal."¹⁴⁶

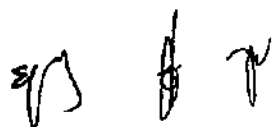
Undue injury in this context should be equated with the civil law concept of "actual damage." Unlike in actions for torts, undue injury in Sec. 3(e) cannot be presumed even after a wrong or a violation of a right has been established. Its existence must be proven as one of the elements of the crime. In fact, the causing of undue injury, or the giving of any unwarranted benefits, advantage or preference through manifest partiality, evident bad faith or gross inexcusable negligence constitutes the very act punished under this section. Thus, it is required that the undue injury be specified, quantified and proven to the point of moral certainty.¹⁴⁷

At this point, the non-existence of the five (5) suppliers is an established fact. A fortiori, the non-existence of the supposedly purchased and delivered food supplies is also certain. Unscrupulously, accused Ampatuan and Abpi, along with deceased Datu Andal Ampatuan, Sr. with regard to SB-19-CRM-0011, facilitated the disbursements of public funds to fictitious suppliers, and in order to give them a semblance of legality, produced fake ORs to confirm payment and substantiate liquidation. There were even some transactions where accused Ampatuan signed DVs, and cash

¹⁴⁵ *Coloma vs. Sandiganbayan*, G.R. No. 205561, September 24, 2014.

¹⁴⁶ *Abubakar vs. People of the Philippines*, G.R. Nos. 202408, June 27, 2018.

¹⁴⁷ *Tiongco vs. People of the Philippines*, G.R. Nos. 218709-10, November 14, 2018.



payments out of the cash advances, were made without the ORs and CIs from the suppliers.¹⁴⁸

As can be gathered from the prosecution's proffered evidence, the five (5) suppliers were paid in cash amounting to Php95,490,746.00 out of the cash advances given to accused Bandila, which in turn, were sourced from the IRA and other funds of the province. This practice, in itself, glares of outright illegality, and yet, it was exploited by the accused to deprive the government of much needed funds for actual projects.

As shown in the SAO Report No. 2010-02,¹⁴⁹ during the period of January 2008 to September 2009, cash advances amounting to P1,861,827,695.91 were given to accused Bandila and Cashier IV Tonina Balono. These cash advances were sourced from the General Fund, which includes the IRA, Economic Development Fund and Trust Fund. It was noted that most of the disbursements of the province were made through cash advances in breach of COA regulations.

To note, Section 335 of the Local Government Code of the ARMM (LGC-ARMM), otherwise known as the Muslim Mindanao Act No. 25, states that no cash advance shall be granted to any local official or employee, elective or appointive, unless made in accordance with the rules and regulations as the COA may prescribe. This provision is similar to Section 339 of the Local Government Code of 1991.

In this regard, the COA prescribes that cash advances shall only be allowed for a legally authorized specific purpose.¹⁵⁰ In the present cases, the cash advances were granted to accused Bandila without such purpose. Cash advances shall also be for amounts not exceeding Php15,000.00 for each transaction, unless allowed by law and/or with specific authority by the COA.¹⁵¹

¹⁴⁸ As to H & S Merchandise, the following DVs were issued without ORs and CIs: Exhibits I⁴, J⁴, K⁴, L⁴, M⁴, N⁴, O⁴, P⁴, Q⁴. As to Nestor Merchandise, the following DVs were issued without ORs and CIs: Exhibits F⁷, B⁷, C⁷, D⁷, I⁷, Z⁶, K⁷, L⁷. As to Isulan & General Merchandise, the following DVs were issued without ORs and CIs: Exhibits C¹⁰, D¹⁰, E¹⁰, F¹⁰, G¹⁰, H¹⁰, I¹⁰, J¹⁰, K¹⁰.

¹⁴⁹ Page 20-25 of Exhibit S.

¹⁵⁰ Section 89 of P.D. 1445; Section 4.1.1 of COA Circular No. 97-002.

¹⁵¹ Section 4.3.2 of COA Circular No. 97-002.

Succinctly, the staggering amounts granted as cash advances, as well as the manner by which they were disbursed, were in violation of the law and COA regulations and evidently detrimental to the interest of the province.

The testimony of witness Pascual shows how cash in the millions were easily disbursed to non-existent suppliers without proof of deliveries to supposed beneficiaries. The testimony reads:

Q - *You mentioned that the suppliers were paid in cash, what was your basis?*

A - *The DVs submitted to us.*

Q - *Based on your audit, who paid the suppliers in cash?*

A - *The suppliers were paid in cash through the cash advances granted to Mr. Osmena Bandila.*

Q - *How did you know this?*

A - *These documents given to us were the documents submitted as liquidation documents for the cash advances granted to Mr. Bandila.*

Q - *Do you know the source of fund of the cash advances granted to Mr. Bandila?*

A - *The team found that Mr. Bandila, the Provincial Treasurer was granted cash advance out of the IRA of the province amounting to more or less Php 700 Million.¹⁵²*

Even on cross examination, witness Pascual reconfirmed that public funds were disbursed from the provincial coffers and the fictitious suppliers were paid in cash, to wit:

Q - *Now, you have stated that there were five suppliers?*

A - *Yes, sir.*

¹⁵² Judicial Affidavit dated January 15, 2020, p. 7.

Q - *And the transactions in question involved in all Php95,490,746.00, is that correct?*

A - *Yes, sir.*

Q - *And you stated that these were paid in cash?*

A - *Yes, sir, out of the cash advances of Bandila.*

Q - *And was that cash advance properly liquidated, sir? The cash advance of Mr. Dollosa?*

A - *No, sir.*

Q - *Is it not a fact, Mr. Witness, that in answer to question no. 69, you stated that, "It means that the liquidation documents submitted by accused Bandila for his cash advance were complete, proper, and authentic that is why accused Bandila was granted series of cash advances by accused Ampatuan."*

Did you state that in your judicial affidavit, sir?

A - *Yes, sir.*

Q - *And in fact, the liquidation was complete, proper and authentic, is it not?*

A - *As far as the accountant is concerned, sir. The certification of the accountant.*

Q - *Who is the authority who should declare whether they are proper and authentic? Which office should declare whether the cash advances were properly liquidated?*

A - *The Office of the Accountant to be confirmed or audited by the auditors, sir. The provincial auditors in the special audits.¹⁵³*

What is more, as indicated in the SAO Report No. 2010-02, there was no distribution list of the purported recipients of the goods, and inspection and acceptance reports from the purchaser of the agency. This is expected given that the disputed procurements did not

¹⁵³ Transcript of Stenographic Notes dated January 27, 2020, pp. 30-32.

x-----x

originate from purchase requests from the end-users to begin with. There was also no list of the distributed supplies to prove that the items had in fact been delivered by the suppliers. There was also no submission of accomplishment reports.

As confirmed by witness Pascual, accused Ampatuan, as Governor and head of the requisitioning office, should have ensured the existence and due execution of the procurement documents. However, accused Ampatuan repeatedly signed and approved obviously irregular DVs, PRs and POs to the detriment of the province and breached procurement laws in order to consummate said unlawful acts. Witness Pascual testified:

Q - In your judicial affidavit, in your answer to question no. 44, you said that the transactions were not supported by the following: Request from end-users, Distribution List of Recipients, Inspection and Acceptance Reports, Accomplishment Reports. Who is the officer in the province who should provide each of such documents?

A - In this case, ma'am, the Office of the Governor being the requisitioning office.

Q - So it should be the Office of the Governor who issued all those documents?

A - Yes, ma'am, being the requisitioning office.¹⁵⁴

Answering the questions propounded by the Court, the same witness unequivocally testified on the gravity of the aggregate injury sustained by the provincial government of Maguindanao, which includes the amounts lost due to the instant ghost projects, to wit:

JUSTICE CALDONA:

Q - Did you come up or did you find any substantial amount of damage or injury that may have resulted from the lack of supporting documents and lack of public bidding?

A - In total, Your Honors, around Two Billion Pesos.

¹⁵⁴ Id. at 20-21.

Q - *Two Billion?*

A - *Yes, Your Honors.*

Q - *That's the amount of damage that was caused to the government arising from those findings of yours based on the documents that were transported to your office*

A - *Yes, Your Honors, for transactions (sic) January 2008 to September 2009.*

Q - *What's your basis for the Two Billion damages or injury to the government?*

A - *The amount indicated in the vouchers, Your Honors.*

Q - *Did you have any chance to verify from the field, from the province itself, if your findings are supported by facts?*

A - *Yes, Your Honors, we have also the chance to inspect the projects. We have also the chance to validate or verify from the suppliers, from the concerned LGUs and other government agencies like BIR, Your Honors.*

Q - *And you came up with that amount of injury or damage suffered by the government?*

A - *Yes, Your Honors.*¹⁵⁵

Clearly so, the prosecution was able to prove the third element of Section 3(e) of R.A. 3019 with conclusive evidence. The government and the people of Maguindanao suffered undue injury in the amount of Php95,490,746.00 when the accused brazenly raided the provincial coffers by taking advantage of their office and notorious influence.

Prescinding from the foregoing, the prosecution has established beyond reasonable doubt the guilt of accused Ampatuan, with respect to SB-19-CRM-0012 to SB-19-CRM-0015, and accused Abpi, with respect to SB-19-CRM-0011 to SB-19-CRM-0015 as all the elements of

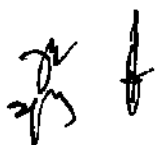
¹⁵⁵ Id. at 41-42.

Section 3(e) of R.A. 3019 are present in said cases. The documentary exhibits and testimonial evidence of the prosecution have proven not only the commission of said offense, but also the conspiracy on the part of the accused to defraud the government. As can be gleaned from the preceding discussions and the totality of the circumstances, the unity of purpose and the extent of the respective roles of both accused in the offense charged have been duly proven with moral certainty.

On his part, it cannot be denied that accused Ampatuan had a direct hand in the release of cash advances to accused Bandila. The availability of the multi-million worth of cash advances at the disposal of accused Bandila was the core element that set off the entire scheme into fruition. He was instrumental to the whole scheme. He approved the negotiated procurement instead of competitive bidding, and he issued falsified POs and PRs, which were lacking in details, such as delivery dates, mode of procurement used, payment terms and specific assignment of beneficiaries. Despite lacking supporting documents and patent irregularities in the negotiated procurements, he issued DVs, some of them were even unnumbered, to authorize the release of public funds, to support the liquidation of the initial cash advance and to justify the additional cash advances granted to accused Bandila.

Accused Abpi, on the other hand, facilitated the scheme when he deliberately breached his duty as a BAC member and recommended negotiated procurement as the mode of procurement instead of competitive bidding *sans* legal cause. He also manipulated the award of said contracts to fictitious suppliers by falsifying documents to support the ABs and make it appear that said suppliers were eligible.

Indeed, documentary exhibits bear out a systematic replication of falsified ORs, CIs, PRs, POs, DVs, and ABs that proves the unity of design and complemented the conspiracy among the accused. These procurement and disbursement documents were submitted for liquidation. If not for the COA special audit and the eventual issuances of the notices of disallowance, the accused could have gotten away with the ghost projects without accountability to the prejudice of the Maguindanaons who were actually in dire need of food supplies at that time. The ease by which the accused devised and eventually carried out their scheme is actually alarming, as it is abhorrent.



As held by the Supreme Court, proof of the conspiracy need not be based on direct evidence, because it may be inferred from the conduct of the parties indicating a common understanding among themselves with respect to the commission of the crime. Neither is it necessary to show that two or more persons met together and entered into an explicit agreement setting out the details of an unlawful scheme or objective to be carried out. The conspiracy may be deduced from the mode or manner in which the crime was perpetrated; it may also be inferred from the acts of the accused evincing a joint or common purpose and design, concerted action, and community of interest.¹⁵⁶

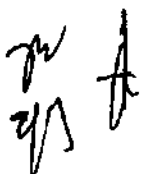
In this connection, it bears emphasis that even with the death of Datu Andal Ampatuan, Sr., accused Abpi's criminal liability still stands. The death of one of two or more conspirators does not prevent the conviction of the survivor or survivors. Conspiracy is, in its nature, a joint offense. One person cannot conspire alone. The crime depends upon the joint act or intent of two or more persons. Yet, it does not follow that one person cannot be convicted of conspiracy. So long as the acquittal or death of a co-conspirator does not remove the bases of a charge for conspiracy, one defendant may be found guilty of the offense.¹⁵⁷

Paling in comparison with the strength of the prosecution's legal stance, accused Ampatuan and Abpi failed to present evidence and offer persuasive arguments to uphold their innocence. Not only did they fail to refute the probative value of the prosecution's evidence, they likewise failed to present the strength of their defenses.

At the onset, accused Ampatuan has attempted to discredit the probative value of the voluminous documents presented by the prosecution by espousing the following points of contention: *First*, his signatures appearing on the procurement documents are not authentic, as they were forged; *Second*, the stamped or computer-generated signatures were affixed on most of the subject documents by another person without his authority; *Third*, he was out of the country from April 28, 2009 to May 15, 2009, making it impossible for him to affix his signatures on the POs and PRs covering said period

¹⁵⁶ *People of the Philippines vs. Fegidero*, G.R. No. 113446, August 4, 2000; *People of the Philippines vs. Francisco*, G.R. Nos. 118573-74, May 31, 2000.

¹⁵⁷ *People of the Philippines vs. Go*, G.R. No. 168539, March 25, 2014.



and thereby putting into issue the authenticity of the handwritten signatures in other documents; *Fourth*, there are some procurement documents that do not bear his signature, thus negating his hand in their issuance; *Fifth*, the prosecution witnesses have no personal knowledge with regard to his signature. These points of contention dovetail to accused Ampatuan's defense that he did not have any involvement or participation in the disputed disbursements of funds to render him liable for the crimes charged.

We are not persuaded.

For one, 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 to have been forged. Under Section 22 of Rule 132 of the Rules of Court, the genuineness of handwriting may be proved in the following manner: (1) by any witness who believes it to be the handwriting of such person because he has seen the person write; or he has seen writing purporting to be his upon which the witness has acted or been charged; (2) by a comparison, made by the witness or the court, with writings admitted or treated as genuine by the party, against whom the evidence is offered, or proved to be genuine to the satisfaction of the judge.¹⁵⁸

In the present case, the Court observes that a naked eye examination of the signatures of accused Ampatuan in the documents shows similarity in the strokes in the original handwritten and in the stamped or computer-generated signatures.

For another, despite his insistence, accused Ampatuan failed to prove that said signatures are indeed forgeries. Forgery cannot be presumed and must be proved by clear, positive and convincing evidence and the burden of proof lies on the party alleging forgery.¹⁵⁹ Worthy to note, accused Ampatuan attempted to overcome his onus by offering the testimony of witness Chavez as an expert witness in document examination. However, as discussed in its Resolution dated 24 March 2022, the Court found Chavez lacking the qualifications of an expert witness.

¹⁵⁸ *Lamsen vs. People of the Philippines*, G.R. No. 227069, November 22, 2017.

¹⁵⁹ *Garcia, et. al. vs. Sandiganbayan*, G.R. No. 197204, March 26, 2014.

Without clear, positive, and convincing evidence, there is, therefore, no basis to declare the signatures of accused Ampatuan on the subject documents as forgeries. As provided under Section 22 of Rule 132, the Court can make its comparison and examination of the questioned signatures even without an expert witness, and its findings prevail. Besides, resort to questioned document examiners is not mandatory and while probably useful, they are not indispensable in examining or comparing handwriting.¹⁶⁰

Further, accused Ampatuan cannot evade culpability by the simple expedient of denying his signatures on the disputed documents. Equally untenable are his other points of contention aimed to discredit said documents. Considering the number of transactions, the personalities involved, the manner by which the negotiated procurements were initiated and consummated within a short span of time, and the amount disbursed from the provincial funds, the Court finds said points of contention bereft of merit.

Accused Ampatuan, being the requesting and approving authority, has clearly authorized the use of his rubber stamp signature or computer-generated signatures so that these could be considered as his authentic signature. In the same vein, the fact that he was out of the country from April 28, 2009, to May 15, 2009 or the fact that some documents do not bear his signature fails to cast reasonable doubt as to his involvement in the scheme to defraud the government.

As it is, the documents are too voluminous and the amount involved is too large for him to claim either innocence or ignorance. The systematic replication of PRs, POs, DVs, and ABs favoring fictitious suppliers to fund ghost projects bares the culpability of the former OIC Governor. Also, said procurement documents were signed by accused Dollosa, Bandila, and the other members of the BAC, all his subordinates. To insist that accused Ampatuan simply turned a blind eye and heedlessly signed off on the subject transactions worth Php79,751,044.00 is implausible.

Lastly, the Court gives no credence to the testimonies of defense witnesses Utto and Sangguyod considering that both offer no cause to

¹⁶⁰ Civil Service Commission vs. Dampilag, G.R. No. 238774, June 10, 2020.

exculpate accused from their criminal acts. Witness Utto failed to prove that his barangay had actually received the food supplies purchased through the disputed negotiated contracts. In answering the questions propounded by the Court, he admitted that he did not have personal knowledge as regards the source of the relief goods that his barangay allegedly received.¹⁶¹ The testimony of witness Sangguyod, on the other hand, did not impart anything of relevance to dispel the charges against the accused. Her direct testimony, which attempted to prove that the documents inside the Office of the Provincial Treasurer had been destroyed in a military take-over sometime in December 2009, was stricken off the record for being hearsay.

In sum, the evidence on record proves that accused Ampatuan and Abpi are guilty beyond reasonable doubt of violation of Section 3(e) of R. A. 3019 as charged in SB-19-CRM-0012 to SB-19-CRM-0015. In SB-19-CRM-0011, accused Abpi is likewise found guilty beyond reasonable doubt of the same offense.

**Malversation of Public Funds through
Falsification of Public Documents**

To restate, in SB-19-CRM-0017 to SB-19-CRM-0020, accused Ampatuan and Abpi are accused of Malversation of Public Funds through Falsification of Public Documents as defined and penalized under Article 217 in relation to Articles 171, paragraph 2 and 48 of the Revised Penal Code. Only accused Abpi is charged with the same crime in the case docketed as SB-19-CRM-0016 as the subject transactions therein were consummated during the term of deceased Datu Andal Ampatuan, Sr. These charges also stemmed from their criminal acts in relation to the purchase, through negotiated procurement, of food items from the five (5) inexistent suppliers.

As laid out by the Supreme Court in the case of *Zoleta vs. Sandiganbayan*,¹⁶² the elements of the crime of Malversation of Public Funds are: 1) The offender is a public officer; 2) The offender has custody and control of funds or property by reason of the duties of his office; 3) The funds or property are public funds or property for which he is accountable; and 4) The offender appropriated, took,

¹⁶¹ Transcript of Stenographic Notes dated July 19, 2021, p. 43.

¹⁶² G.R. No. 185224, July 29, 2015.

misappropriated, consented or through abandonment or negligence, permitted another person to take them.

In the present case, the crime of malversation was allegedly committed by the accused by falsifying public documents under Article 171, par (2) of the Revised Penal Code.¹⁶³ The following are the elements of this crime:¹⁶⁴

1. That the offender is a public officer, employee or notary public;
2. That he takes advantage of his official position; and
3. That he falsifies a document by committing any of the following acts: x x x
 - b. Causing it to appear that persons have participated in any act or proceeding when they did not in fact so participate; x x x

Malversation of Public Funds

First Element

The first element of Malversation of Public Funds is availing in the present cases. The fact that accused Ampatuan and Abpi are public officers is undisputed, as it is admitted by the parties and borne by the records.

Second and Third Element

Like the first element, the second and third elements, *i.e.* that the offender has custody and control of funds or property by reason of the

¹⁶³ Article 171. Falsification by public officer, employee or notary or ecclesiastic minister. - The penalty of prision mayor and a fine not to exceed 5,000 pesos shall be imposed upon any public officer, employee or notary who, taking advantage of his official position, shall falsify a document by committing any of the following acts: x x x

2) Causing it to appear that persons have participated in any act or proceeding when they did not in fact so participate; x x x

¹⁶⁴ *Tello vs. People of the Philippines*, G.R. No. 165781, June 5, 2009.

duties of his office, and that the funds or property are public funds or property for which he is accountable, are availing herein.

Accused Ampatuan, as OIC Governor and chief executive of the provincial government during the time material to the instant controversy, had custody and control of the funds of Maguindanao pursuant to Section 459 of the LGC-ARMM¹⁶⁵ in relation to the aforementioned Section 102 (1) of P. D. No. 1445.¹⁶⁶ Accused Ampatuan was also duty bound to approve disbursement vouchers in accordance with Section 340 of the LGC-ARMM.¹⁶⁷ Section 336 thereof, akin to Section 340 of the Local Government Code of 1991, further evinces the classification of accused Ampatuan as an accountable officer, to wit:

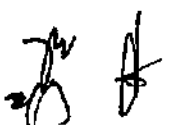
Sec. 336. Persons Accountable for Local Government Funds. - Any officer of the local government unit whose duty permits or requires the possession or custody of local government funds shall be accountable and responsible for the safekeeping thereof in conformity with the provisions of this Title. Other local officers who, though not accountable by the nature of their duties, may likewise be similarly held accountable and responsible for local government funds through their participation in the use or application thereof.

Accused Abpi, in turn, is also deemed accountable for said funds as stated in Section 336 of the LGC-ARMM. While he is not accountable

¹⁶⁵ Section 459. The Chief Executive: Powers, Duties, Functions, and Compensation. (a) The provincial governor, as the chief executive of the provincial government, shall exercise such powers and perform such duties and functions as provided by this Code and other laws. xxx; This is similarly worded as Section 465 of the LGC of 1991.

¹⁶⁶ See Note 128.

¹⁶⁷ Section 340 of the LGC-ARMM. Certification on, and Approval of, Vouchers. - No money shall be disbursed unless the local budget officer certifies to the existence of appropriation that has been legally made for the purpose, the local accountant has obligated said appropriation, and the local treasurer certifies to the availability of funds for the purpose. Vouchers and payrolls shall be certified to and approved by the head of the department or office who has administrative control of the fund concerned, as to validity, propriety, and legality of the claim involved. Except in cases of disbursements involving regularly recurring administrative expenses such as payrolls for regular or permanent employees, expenses for light, water, telephone and telegraph services, remittances to government creditor agencies such as the GSIS, SSS, LBP, DBP, National Printing Office, Procurement Service of the DBM and others, approval of the disbursement voucher by the local chief executive himself shall be required whenever local funds are disbursed. In cases of special or trust funds, disbursements shall be approved by the administrator of the fund. In case of temporary absence or incapacity of the department head or chief of office, the officer next-in-rank shall automatically perform his function and he shall be fully responsible therefor. (Underscoring ours); Section 344 of the LGC of 1991.



by the nature of his duties as a BAC member, accused Abpi may be similarly held accountable and responsible for the amount disbursed from the IRA through his participation in the use or application thereof.

Anent the nature and identity of the funds involved in the questioned disbursements, testimonial and documentary evidence establish that the same are sourced from the Internal Revenue Allotment or IRA and funds transferred to the Province of Maguindanao from various government agencies. In fact, SAO Report No. 2012-02 was admittedly a special audit on the utilization of said IRA of the province.

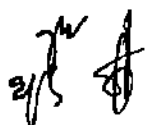
Hence, the presence of the second and third elements of the crime is proven. Accused Ampatuan and Abpi were accountable for the disbursed funds, which are public in character.

Fourth Element

From the preceding disquisitions of the Court regarding their specific involvement in the anomalous procurements and disbursements, the fact that accused Ampatuan and Abpi appropriated, took, misappropriated, consented, or permitted another person to take them, has been proven with absolute certainty.

With a singularity of design and purpose, accused Ampatuan, Abpi and their co-accused devised a large-scale plan to perpetuate the ghost projects. As revealed in the SAO Report No. 2010-02 and as substantiated by the evidence on record, accused Ampatuan, Abpi, and their co-accused, in complicity with one another, deliberately entered into negotiated contracts with fictitious suppliers and illegally disbursed public funds through cash advances.

As stated, accused Ampatuan streamlined the ghost projects by granting cash advances to accused Bandila in violation of law and COA regulations. He was the requesting and approving authority of said procurement activities. He approved the ABs and issued the PRs and POs *sans* supporting documents. He signed and issued the DVs despite the falsified ORs and CIs and even without proof of actual delivery and distribution of the food items. Accused Abpi and the



other BAC members took an active part in the criminal act when they unlawfully recommended negotiated procurement instead of competitive bidding as a mode of procurement. They also had a crucial role in falsifying the ABs and the bid documents in order to qualify and eventually award the negotiated contracts to the fictitious suppliers.

In fine, the concerted acts of the accused in emptying the coffers of the government through the ghost projects prove that they appropriated, took, misappropriated, consented or permitted another person to take funds from the IRA. Specifically, Maguindanao lost funds amounting to Php15,739,702.00 in SB-19-CRM-0016 and the sum of P79,751,044.00 in SB-19-CRM-0017 to SB-19-CRM-0020.

Given the foregoing, it is certain that the crime of malversation of public funds was committed by the accused by falsifying public documents. All the elements of Article 171 (2) of the Revised Penal Code are availing in these cases. *First*, accused Ampatuan and Abpi are admittedly public officers. *Second*, they took advantage of their official position. *Lastly*, they conspired with one another and falsified the procurement and disbursement documents by causing it to appear that the fictitious suppliers and their respective owners have participated in the subject negotiated procurements when they did not in fact so participate.

Truth be told, public funds were disbursed on account of the systematic replication and issuance of falsified procurement and disbursement documents. These documents, *i.e.*, the aforesaid ABs, POs, PRs, DVs, CIs, and ORs pertaining to the five (5) suppliers, were critical to the plotting and completion of the disputed transactions, as they were the means by which the accused manipulated the release of public funds worth Php95,490,746.00. Without the falsified documents, the scheme of the accused would not have come to actuality. As the records bear, cash advances were already released by accused Bandila with the approval of accused Ampatuan on the basis of these falsified documents. The existence of said documents cannot be denied since they were submitted for liquidation and turned over to the COA for special audit. There is, thus, no rhyme or reason to the postulations of the accused Ampatuan and Abpi in denying their

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liabilities for said charges. Co-conspirators are liable collectively and equally for the common design of their criminal acts.¹⁶⁸

In conclusion, the conviction of accused Ampatuan and Abpi in SB-19-CRM-0017 to SB-19-CRM-0020 is warranted as they are found guilty beyond reasonable doubt of Malversation of Public Funds through Falsification of Public Documents. In SB-19-CRM-0016, accused Abpi is also convicted of said complex crime.

The Penalty

In SB-19-CRM-0012 to SB-19-CRM-0015, which charge accused Ampatuan and Abpi of violation of Section 3(e) of R.A. 3019, the imposable penalty is provided under Section 9 thereof, to wit:

Sec. 9. Penalties for violations. - (a) Any public officer or private person committing any of the unlawful acts or omissions enumerated in Sections 3, 4, 5, and 6 of this Act shall be punished with imprisonment for not less than six years and one month nor more than fifteen years, perpetual disqualification from public office, and confiscation or forfeiture in favor of the Government of any prohibited interest and unexplained wealth manifestly out of proportion to his salary and other lawful income.

Under the Indeterminate Sentence Law, if the offense is punishable by special law, an indeterminate penalty shall be imposed on the accused, the maximum term of which shall not exceed the maximum fixed by the law, and the minimum not less than the minimum prescribed therein.

Thus, accused Ampatuan and Abpi are hereby sentenced to the penalty of imprisonment of six (6) years and one (1) month, as minimum, to eight (8) years, as maximum for each of the four (4) counts, with perpetual disqualification from public office.

¹⁶⁸ *Garcia-Diaz vs. Sandiganbayan*, G.R. No. 193236, September 17, 2018.

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As to SB-19-CRM-0011, accused Abpi is also sentenced to suffer the penalty of imprisonment of six (6) years and one (1) month, as minimum, to eight (8) years, as maximum for said count, with perpetual disqualification from public office.

With regard to the complex crime of malversation of public funds through falsification of a public document, the courts shall impose the penalty for the graver felony in its maximum period pursuant to Article 48 of the Revised Penal Code, plus fine in the amount of the funds malversed or the total value of the property embezzled.¹⁶⁹ As it is pertinent, Article 217 of the Revised Penal Code, as amended by Republic Act No. 10951,¹⁷⁰ reads:

Article 217. Malversation of public funds or property. -
Presumption of malversation. - Any public officer who, by reason of the duties of his office, is accountable for public funds or property, shall appropriate the same, or shall take or misappropriate or shall consent, through abandonment or negligence, shall permit any other person to take such public funds or property, wholly or partially, or shall otherwise be guilty of the misappropriation or malversation of such funds or property, shall suffer:

xxx

5. The penalty of reclusion temporal in its maximum period, if the amount involved is more than Four million four hundred thousand pesos (P4,400,000) but does not exceed Eight million eight hundred thousand pesos (P8,800,000). If the amount exceeds the latter, the penalty shall be reclusion perpetua.

In all cases, persons guilty of malversation shall, also suffer the penalty of perpetual special disqualification and a fine equal to the amount of the funds malversed or equal to the total value of the property embezzled. xxx

Notably, R.A. No. 10951, enacted by Congress on August 29, 2017, amended Article 217 of the Revised Penal Code in that the thresholds of the amount malversed were increased, and the penalties for the crime were correspondingly adjusted. Section 100 of the

¹⁶⁹ *Zafra vs. People of the Philippines*, G.R. No. 176317, July 23, 2014.

¹⁷⁰ An Act Adjusting the Amount or the Value of Property and Damage on which a Penalty is Based, and the Fines Imposed under the Revised Penal Code, amending for the Purpose Act No. 3815, otherwise known as The Revised Penal Code, as amended.

amendment provides for its retroactive application if the same favors the accused.

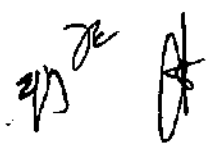
With regard to SB-19-CRM-0016 to SB-19-CRM-0019, the proper imposable penalty therein is reclusion perpetua for each count regardless of whether the law to be used as basis in the computation thereof is Article 217 of the Revised Penal Code or R.A. No. 10951, applied retroactively.¹⁷¹ Accordingly, in SB-19-CRM-0016, accused Apbi is sentenced to reclusion perpetua with perpetual special disqualification and a fine equal to the funds malversed in said case. In SB-19-CRM-0017 to SB-19-CRM-0019, accused Ampatuan and Abpi shall suffer the imposable penalty of reclusion perpetua for each of the three (3) counts with perpetual special disqualification. They are also ordered to pay a fine equal to the funds malversed in said cases.

However, with respect to SB-19-CRM-0020, the Court applies R.A. No. 10951 retroactively as it is favorable to accused Ampatuan and Abpi. Given that the amount malversed in said Information is Php6,681,675.00, accused Ampatuan and Abpi shall suffer the imposable penalty of reclusion temporal in its maximum period, with perpetual disqualification and a fine equal to the said amount. Absent any modifying circumstance, the indeterminate minimum penalty shall be reclusion temporal in its medium period, which is the penalty next lower in degree, while the indeterminate maximum penalty shall be reclusion temporal in its maximum period.

WHEREFORE, premises considered, the Court hereby renders judgment as follows:

1. In Criminal Case No. SB-19-CRM-0011, the Court finds accused **DATU ALI K. ABPI, AL HAJ** guilty beyond reasonable doubt of Violation of Section 3(e) of Republic Act No. 3019, as amended, and is hereby sentenced to suffer the indeterminate penalty of imprisonment of six (6) years and one (1) month, as minimum, to eight (8) years, as maximum, with perpetual disqualification from holding any public office.

¹⁷¹ Under Article 217, paragraph 4 of the Revised Penal Code, the penalty of reclusion temporal in its maximum period to reclusion perpetua is the imposable penalty if the amount involved exceeds Php22,000.00. Absent any modifying circumstance and pursuant to Article 48 of the same Code, the imposable penalty in SB-19-CRM-0016 to SB-19-CRM-0019 is reclusion perpetua, the maximum imposable period. In turn, the imposable penalty under R.A. No. 10951 is also reclusion perpetua if the malversed amount exceeds Php8,800,000, which is the case in said Informations.



2. In Criminal Case Nos. SB-19-CRM-0012 to SB-19-CRM-0015, the Court finds accused DATU SAJID ISLAM U. AMPATUAN and accused DATU ALI K. ABPI, AL HAJ guilty beyond reasonable doubt of Violation of Section 3(e) of Republic Act No. 3019, as amended, and are hereby sentenced to suffer the indeterminate penalty of imprisonment of six (6) years and one (1) month, as minimum, to eight (8) years, as maximum for each of the four (4) counts with perpetual disqualification from public office.

3. In Criminal Case No. SB-19-CRM-0016, the Court finds accused DATU ALI K. ABPI, AL HAJ guilty beyond reasonable doubt of Malversation of Public Funds through Falsification of Public Documents under Article 217 in relation to Articles 171 (2) and 48 of the Revised Penal Code, and is hereby sentenced to suffer the penalties of reclusion perpetua and perpetual special disqualification from holding public office. Additionally, the accused is ordered to pay a fine of Fifteen Million Seven Hundred Thirty-Nine Thousand Seven Hundred Two Pesos (Php15,739,702.00), which is equivalent to the amount malversed in said case.

4. In Criminal Case Nos. SB-19-CRM-0017 to SB-19-CRM-0019, the Court finds accused DATU SAJID ISLAM U. AMPATUAN and accused DATU ALI K. ABPI, AL HAJ guilty beyond reasonable doubt of Malversation of Public Funds through Falsification of Public Documents under Article 217 in relation to Articles 171 (2) and 48 of the Revised Penal Code, and are hereby sentenced to suffer the penalties of reclusion perpetua and perpetual special disqualification from holding public office for each of the three (3) counts. Accused DATU SAJID ISLAM U. AMPATUAN and accused DATU ALI K. ABPI, AL HAJ are also ordered to pay, jointly and severally a fine, which is equivalent to the amount malversed in the respective criminal cases, as follows:

4.1. In Criminal Case No. SB-19-CRM-0017, a fine of Twenty Nine Million Eight Hundred Fifty One Thousand Eight Hundred Thirty-Three Pesos (Php29,851,833.00).

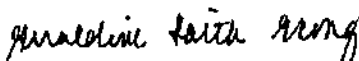
4.2. In Criminal Case No. SB-19-CRM-0018, a fine of Thirty Million Three Hundred Forty One Thousand Eight Hundred Seventy-Eight Pesos (Php30,341,878.00).

4.3. In **Criminal Case No. SB-19-CRM-0019**, a fine of Twelve Million Eight Hundred Seventy Five Thousand Six Hundred Fifty-Eight Pesos (Php12,875,658.00).


5. In **Criminal Case No. SB-19-CRM-0020**, the Court finds accused **DATU SAJID ISLAM U. AMPATUAN** and accused **DATU ALIK. ABPI, AL HAJ** guilty beyond reasonable doubt of Malversation of Public Funds through Falsification of Public Documents under Article 217 in relation to Articles 171 (2) and 48 of the Revised Penal Code, as amended, and are hereby sentenced to imprisonment of fourteen (14) years and ten (10) months as minimum to eighteen (18) years and five (5) months as maximum penalty. They are also ordered to pay, jointly and severally, a fine of Six Million Six Hundred Eighty One Thousand Six Hundred Seventy-Five Pesos (Php6,681,675.00), which is equivalent to the amount malversed in said case.

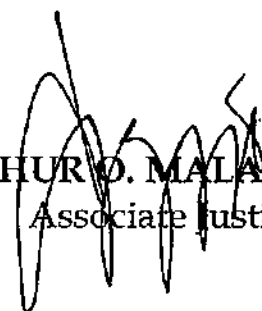
SO ORDERED.

Quezon City, Metro Manila, Philippines.


GERALDINE FAITH A. ECONG
Associate Justice

WE CONCUR:


EFREN N. DELA CRUZ
Associate Justice
Chairperson


ARTHURO O. MALABAGUIO*
Associate Justice

*Sitting as Special Member per Adm. Order No. 173-A-2022, dated August 2, 2022.

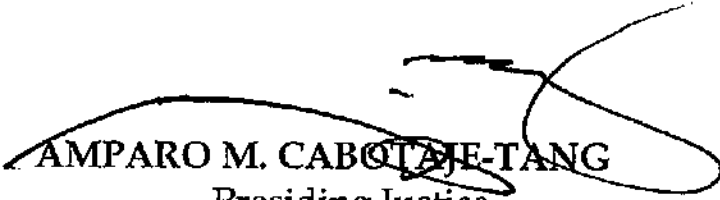
ATTESTATION

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


EFREN N. DE LA CRUZ
Associate Justice
Chairperson

CERTIFICATION

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


AMPARO M. CABOTAJE-TANG
Presiding Justice

Handwritten initials