



REPUBLIC OF THE PHILIPPINES

Sandiganbayan

Quezon City

Fifth Division

PEOPLE OF THE PHILIPPINES,
Plaintiff,

-versus-

DATU SAJID ISLAM UY
AMPATUAN, JOHN ESTELITO
G. DOLLOSA, JR.*, KASAN I.
MACAPENDEG, OSMEÑA M.
BANDILA*, ENGR. NORIE K.
UNAS, DATUALI KANAKAN
ABPI, AL HAJ¹, ENGR. LANDAP
GUINAID,

Accused.

X ----- X

PEOPLE OF THE PHILIPPINES,
Plaintiff,

-versus-

DATU SAJID ISLAM UY
AMPATUAN, JOHN ESTELITO
G. DOLLOSA, JR.*, KASAN I.
MACAPENDEG, OSMEÑA M.
BANDILA*, NORIE K. UNAS,
DATUALI KANAKAN ABPI, AL
HAJ, LANDAP P. GUINAID,

Accused.

**CRIM. CASE Nos. SB-
17-CRM-0942**

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

**CRIM. CASE No. SB-17-
CRM-0943**

*For: Malversation of Public Funds
(Article 217, RPC, as amended)*

¹ Also referred to as "Datu Ali K. Abpi, Al Haj" throughout the Records; Amended to reflect name used on accused Abpi's driver's license; Records, Vol. 1, p. 63.

* At-large.

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 2 of 75

x-----x

x-----x

PEOPLE OF THE PHILIPPINES,
Plaintiff,

-versus-

**DATU SAJID ISLAM UY
AMPATUAN, JOHN ESTELITO
G. DOLLOSA, JR.*, KASAN I.
MACAPENDEG, OSMEÑA M.
BANDILA*, NORIE K. UNAS,
DATUALI KANAKAN ABPI, AL
HAJ, LANDAP P. GUINAID,**
Accused.

x-----x

x

**CRIM. CASE No. SB-17-
CRM-0944 to -0977**

*For: Falsification of Public Documents
(Article 171, par. 4, RPC, as amended)*

Present:

Lagos, J., Chairperson,
Mendoza-Arcega, J.,
and
Corpus-Mañalac, J.

Promulgated:

May 05, 2023
[Signature]

x-----x

DECISION

MENDOZA-ARCEGA, J.:

The cases before us stemmed from the alleged anomalous purchases of various food supplies made by the accused public officials from the Provincial Government of Maguindanao in the Autonomous Region in Muslim Mindanao (ARMM) in 2009. A total of Php16,317,559.00 was released to a purported supplier called Henry Merchandising, and such release of funds is the primary subject of these cases.

Accused **DATU SAJID ISLAM UY AMPATUAN** ("Sajid Ampatuan"), **JOHN ESTELITO G. DOLLOSA, JR.** ("Dollosa"), **KASAN I. MACAPENDEG** ("Macapendeg"), **OSMEÑA M. BANDILA** ("Bandila"), **NORIE K. UNAS** ("Unas"), **DATUALI KANAKAN ABPI**, **AL HAJ** ("Abpi"), and **LANDAP P. GUINAID** ("Guinaid") are charged

[Handwritten marks]

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 3 of 75

X-----X

with Violation of Section 3 (e) of Republic Act No. 3019 ("R.A. No. 3019"), as amended, Malversation of Public Funds, defined and penalized under Article 217 of the Revised Penal Code ("RPC"), as amended, and Falsification of Public Documents, defined and penalized under Article 171 of the RPC, as amended, on thirty four (34) counts.

The accusatory portion of the *Information*² in **SB-17-CRM-0942** for violation of Section 3 (e) of R.A. No. 3019, as amended, reads:

Criminal Case No. SB-17-CRM-0942

"That for the period from 02 February 2009 to 30 September 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 UY AMPATUAN, a high ranking public officer being then the Provincial Governor, and JOHN ESTELITO G. DOLLOSA, JR., Provincial Accountant, OSMEÑA M. BANDILA, Provincial Treasurer and Member, Bids and Awards Committee (BAC), KASAN I. MACAPENDEG, Provincial General Services and Chairman, BAC, Engr. NORIE K. UNAS, Provincial Administrator and Member, BAC, DATUALI KANAKAN³ ABPI, AL HAJ, Provincial Budget Officer, member of BAC⁴, and LANDAP GUINAID, Officer-In-Charge, Provincial Engineer and Member, BAC, all public officers from the Provincial Government of Maguindanao in the Autonomous Region of Muslim Mindanao (ARMM), committing the offense in relation to their position, conspiring, confederating 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 **Sixteen Million Three Hundred Seventeen Thousand Five Hundred Fifty-Nine Pesos (Php16,317,559.00)** which accused made to appear to have been disbursed for the purchases of various food supplies from Henry Merchandising, when in truth and in fact, the accused fully knew that no such purchase was made as the purported supplier Henry Merchandising, is fictitious and/or non-existed resulting to the damage and prejudice to the government in the aforesaid amount.

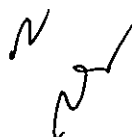
CONTRARY TO LAW."



² Record of Crim. Case No. SB-17-CRM-0942 to 0977, Volume (Vol.) 1.

³ Amended pursuant to Resolution dated August 8, 2017, to reflect name used on accused Abpi's driver's license; *Records*, Vol. 1, pp. 63; 266; 280.

⁴ Amended Information, as per Resolution dated August 8, 2017; *Records*, Vol. 1, pp. 266; 280.



DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 4 of 75

X-----X

The accusatory portion of the *Information*⁵ in **SB-17-CRM-0943** for Malversation of Public Funds defined and penalized under Article 217 of the RPC, as amended, reads:

Criminal Case No. SB-17-CRM-0943

“That for the period from 02 February 2009 to 30 September 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 UY AMPATUAN, a high ranking public officer being then the Provincial Governor, and JOHN ESTELITO G. DOLLOSA, JR., Provincial Accountant, OSMEÑA M. BANDILA, Provincial Treasurer and Member, Bids and Awards Committee (BAC), KASAN I. MACAPENDEG, Provincial General Services and Chairman, BAC, Engr. NORIE K. UNAS, Provincial Administrator and Member, BAC, DATUALI KANAKAN⁶ ABPI, AL HAJ, Provincial Budget Officer, member of BAC⁷, and LANDAP GUINAID, Officer-In-Charge, Provincial Engineer and Member, BAC, all public officers from the Provincial Government of Maguindanao in the Autonomous Region of Muslim Mindanao (ARMM), with Accused Ampatuan, Dollosa Jr., and Bandila being accountable for public funds and properties under their custody or control by reason of their office, while in the performance of their official functions and acting in conspiracy with one another, did then and there willfully, unlawfully and feloniously take, misappropriate or appropriate into themselves public funds in the aggregate amount of **Sixteen Million Three Hundred Seventeen Thousand Five Hundred Fifty-Nine Pesos (Php16,317,559.00)** by appropriating for themselves the afore-stated amount resulting to the damage and prejudice of the government.

CONTRARY TO LAW.”

Except for the disbursement voucher number, its date, and the amount included therein, the inculpatory portions of the thirty-four (34) Amended *Informations*⁸ for Falsification of Public Documents defined under Article 171 of the RPC, as amended, identically read as follows:

⁵ Sub-folder containing the Information in SB-17-CRM-0943.

⁶ Amended pursuant to Resolution dated August 8, 2017, to reflect name used on accused Abpi's driver's license; *Records*, Vol. 1, pp. 63; 266; 280.

⁷ Amended Information, as per Resolution dated August 8, 2017; *Records*, Vol. I, pp. 266; 280.

⁸ Sub-folders containing the Informations in SB-17-CRM-0944 to -0977.

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 5 of 75

x-----x

Criminal Case No. SB-17-CRM-0944

“That on 26 May 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 UY AMPATUAN, a high-ranking public officer with Salary Grade 30 (SG-30), JOHN ESTELITO G. DOLLOSA, JR., Provincial Accountant, OSMEÑA M. BANDILA, Provincial Treasurer and Member, Bids and Awards Committee (BAC), KASAN I. MACAPENDEG, Provincial Services Officer and Chairman, BAC, NORIE K. UNAS, Provincial Administrator and Member, BAC, DATUALI KANAKAN⁹ ABPI, AL HAJ, Provincial Budget Officer, member of BAC¹⁰, and LANDAP GUINAID, Officer-in-Charge, Provincial Engineer and Member, BAC, all public officials from the Provincial Government of Maguindanao in the Autonomous Region of Muslim Mindanao (ARMM) taking advantage of their office, in connivance and conspiracy with each other, did then and there willfully, unlawfully and feloniously make untruthful statement in the narration of facts in Disbursement Voucher No. 100-2009-05-266 dated 26 May 2009 amounting to Four Hundred Eighty Three Thousand Five Hundred Eighty Six Pesos (P483,586.00) and other supporting documents by making it appear therein that said amount was paid to Henry Merchandising representing the expenses incurred for the purchase of various food supplies when in truth, and in fact, the above accused fully well knew and which they are legally bound to disclose, that no such purchase was made as the purported supplier Henry Merchandising is a fictitious and non-existing entity, resulting to the damage and prejudice of the government.

CONTRARY TO LAW.” (*Underscoring supplied.*)

	Case Number	Disbursement Voucher (DV) Number	Date of DV	Amount Involved
1	SB-17-CRM-0944	100-2009-05-266	26 May 2009 ¹¹	Four Hundred Eighty Three Thousand Five Hundred Eighty Six Pesos (P483,586.00)
2	SB-17-CRM-0945	100-2009-06-41	05 May 2009	Five Hundred Four Thousand Three Hundred Sixteen Pesos (P504,316.00)

⁹ Amended pursuant to Resolution dated August 8, 2017, to reflect name used on accused Abpi's driver's license; *Records*, Vol. 1, pp. 63; 266; 280.

¹⁰ Amended Information, as per Resolution dated August 8, 2017; *Records*, Vol. 1, pp. 266; 280.

¹¹ Amended as per Resolution dated August 8, 2017; *Records*, Vol. 1, pp. 63; 266; 280.

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 6 of 75

x-----x

3	SB-17-CRM-0946	100-2009-06-43	05 May 2009	Five Hundred Twenty Four Thousand Four Hundred Four Pesos (P524,404.00)
4	SB-17-CRM-0947	100-2009-06-44	05 May 2009	Four Hundred Sixty Four Thousand Four Hundred Sixty Eight Pesos (P464,468.00)
5	SB-17-CRM-0948	100-2009-06-45	05 May 2009	Four Hundred Ninety Four Thousand Three Hundred Ten Pesos (P494,310.00)
6	SB-17-CRM-0949	100-2009-06-49 ¹²	05 May 2009	Five Hundred Twenty One Thousand Three Hundred Forty Pesos (P521,340.00)
7	SB-17-CRM-0950	100-2009-06-47	05 May 2009	Four Hundred Ninety One Thousand Four Hundred Forty Pesos (P491,440.00)
8	SB-17-CRM-0951	100-2009-06-48	05 May 2009	Four Hundred Forty Five Thousand Seven Hundred Forty Pesos (P445,740.00)
9	SB-17-CRM-0952	100-2009-05-259	26 May 2009	Five Hundred Thirteen Thousand Six Hundred Thirty Six Pesos (P513,636.00)
10	SB-17-CRM-0953	100-2009-05-260	26 May 2009	Four Hundred Ninety Eight Thousand Five Hundred Sixty Pesos (P498,560.00)
11	SB-17-CRM-0954	100-2009-05-261	26 May 2009	Five Hundred Seven Thousand Two Hundred

¹² Amended as per Resolution dated August 8, 2017; *Records*, Vol 1, pp. 63; 266; 280.

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 7 of 75

X-----X

				Twenty Pesos (P507,220.00)
12	SB-17-CRM-0955	100-2009-05-262	26 May 2009	Five Hundred Eleven Thousand Three Hundred Twenty Six Pesos (P511,326.00)
13	SB-17-CRM-0956	100-2009-05-263	26 May 2009	Four Hundred Seventy Thousand Seven Hundred Eighty Pesos (P470,780.00)
14	SB-17-CRM-0957	100-2009-05-267	26 May 2009	Four Hundred Nineteen Thousand Six Hundred Pesos (P419,600.00)
15	SB-17-CRM-0958	100-2009-07-298	31 July 2009	Five Hundred Twenty Three Thousand Two Hundred One Pesos (P523,201.00)
16	SB-17-CRM-0959	100-2009-07-405	31 July 2009	Four Hundred Eighty Thousand Nine Hundred Twenty Seven Pesos (P480,927.00)
17	SB-17-CRM-0960	100-2009-07-406	31 July 2009	Four Hundred Ninety Three Thousand Nine Hundred Ninety Two Pesos (P493,992.00)
18	SB-17-CRM-0961	100-2009-07-503	31 July 2009	Four Hundred Sixty Seven Thousand Two Hundred Sixty Pesos (P467,260.00)
19	SB-17-CRM-0962	100-2009-07-504	31 July 2009	Four Hundred Eighty Nine Thousand Six Hundred Twenty Eight Pesos (P489,628.00)
20	SB-17-CRM-0963	100-2009-07-505	31 July 2009	Four Hundred Eighty Four Thousand One Hundred Pesos (P484,100.00)

DECISION

People v. Datu Sajid Islam Uy Ampatuan., et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 8 of 75

x-----x

21	SB-17-CRM-0964	100-2009-07-506	31 July 2009	Four Hundred Ninety Eight Thousand Seven Hundred Ninety One Pesos (P498,791.00)
22	SB-17-CRM-0965	100-2009-07-507	31 July 2009	Five Hundred Thousand Eight Hundred Twenty Five Pesos (P500,825.00)
23	SB-17-CRM-0966	100-2009-07-508	31 July 2009	Four Hundred Seventy Three Thousand Seven Hundred Eighty Five Pesos (P473,785.00)
24	SB-17-CRM-0967	100-2009-05-265	26 August 2009 ¹³	Five Hundred Five Thousand Three Hundred Ninety Pesos (P505,390.00)
25	SB-17-CRM-0968	100-2009-05-264	26 August 2009	Five Hundred Twenty Four Thousand One Hundred Twenty Six Pesos (P524,126.00)
26	SB-17-CRM-0969	100-2009-08-236	28 August 2009	Four Hundred Seventy Two Thousand One Hundred Pesos (P472,100.00)
27	SB-17-CRM-0970	100-2009-08-237	28 August 2009	Four Hundred Ninety Nine Thousand Two Hundred Ninety Pesos (P499,290.00)
28	SB-17-CRM-0971	100-2009-08-238	28 August 2009	Three Hundred Fifty Two Thousand Four Hundred Sixty Two Pesos (P352,462.00)
29	SB-17-CRM-0972	100-2009-08-239	28 August 2009	Four Hundred Thirty Three Thousand Nine Hundred Fifty Pesos (P433,950.00)

¹³ Amended as per Resolution dated August 8, 2017; *Records*, Vol. 1, pp. 63; 266; 280.

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 9 of 75

X-----X

30	SB-17-CRM-0973	100-2009-08-240	28 August 2009	Four Hundred Fifty Five Thousand Three Hundred Seventy Pesos (P455,370.00)
31	SB-17-CRM-0974	100-2009-08-241	28 August 2009	Four Hundred Thirty Eight Thousand Fifty Seven Pesos (P438,057.00)
32	SB-17-CRM-0975	100-2009-08-242	28 August 2009	Five Hundred Thousand One Hundred Seventy Four Pesos (P500,174.00)
33	SB-17-CRM-0976	100-2009-08-243	28 August 2009	Four Hundred Sixteen Thousand Five Hundred Seventy Four Pesos (P416,574.00)
34	SB-17-CRM-0977	100-2009-08-244	28 August 2009	Four Hundred Fifty Six Thousand Eight Hundred Thirty One Pesos (P456,831.00)

ANTECEDENT PROCEEDINGS

The proceedings before the Office of the Ombudsman occurred as follows:¹⁴

Stemming from the audit examinations incorporated in Special Audit Office (SAO) Report No. 2010-02 dated July 1, 2011, a complaint was filed on March 27, 2014 by the Commission on Audit (COA) through its Chairperson Ma. Gracia M. Pulido and the Special Audit Team (SAT) against the following: **Datu Sajid Islam U. Ampatuan, John Estelito G. Dollosa, Jr., Osmeña M. Bandila, Kasan I. Macapendeg, Norie K. Unas, Datu Ali K. Abpi, Al Haj, and Landap Guinaid**, among others.¹⁵ Included in the audited transactions were payments amounting to Php16,317,559.00¹⁶ made to Henry Merchandising, for the purchase and delivery of various food

¹⁴ Records, Vol. 1, p. 7; Resolution, OMB-C-C-14-0131.

¹⁵ Id.

¹⁶ Id. at 18.

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 10 of 75

x-----x

supplies,¹⁷ as approved by Datu Sajhid (sic) Islam U. Ampatuan from February 17 to September 30, 2009.¹⁸ Per the SAT's inspection and validation, Henry Merchandising appeared to be inexistent since it was not issued a business permit to operate and no records and returns could be found in the Office of the Bureau of Internal Revenue (BIR).¹⁹ As in the resolution, the amounts paid to supplier Henry Merchandising were made of cash advances with no specific purpose, in violation of COA Circular No. 97-002, and that said payments were made in cash, in violation of Section 4.3.2 of the same COA Circular.²⁰

All the transactions were awarded without public bidding, because the accused public officials resorted to negotiated procurement without any document submitted to prove the existence of any of the conditions set forth under Sec. 53 (b) of R.A. No. 9184, or the "Government Procurement Reform Act".²¹ Thus, on account of the SAT findings and observations, Notices of Disallowances (ND) No. MAG-11-150-100 & 101, both dated December 28, 2011 were issued naming the persons involved and their corresponding participation in the illegal transactions, to wit:²²

ND No. MAG-11-150-100 & 101

Name	Designation	Nature of Participation in the Transaction
Datu Sajid Islam Uy Ampatuan	Provincial Governor	As approving officer of DVs and POs, and both requisitioner and approving officer of Purchase Requests (PRs) during the period of February 17 to September 30, 2009
		For requesting obligation of fund despite incomplete and/or deficiencies in documentation

¹⁷ *Id.* at 8.

¹⁸ *Id.* at 16.

¹⁹ *Id.* at 20.

²⁰ *Id.* at 20-21.

²¹ *Id.* at 22.

²² *Id.* at 23-28.

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 11 of 75

X-----X

John Estelito G. Dollosa, Jr.	Provincial Accountant	For certifying in the DVs that the expenses are proper despite apparent disregard of RA 9184 and other existing rules and regulations and deficiencies in documentation
Osmena ²³ M. Bandila	Prov'l. Treasurer, Canvassing Officer and BAC member	For obtaining cash advances for no specific purpose and for using the same to pay for transactions exceeding the P15,000 limitation for each transaction
		For submitting spurious liquidation documents
		For canvassing from supplier that did not physically and legally exist
		For failure to subject transactions to public bidding and validate the physical and legal bidding and validate the physical and legal existence of the supplier as required under RA 9184
Kasan I. Macapendeg	Head-PGSO and BAC Chairman	For participating in the opening/deliberation of sealed canvass when the transactions should have been subjected to public bidding and failure to validate the physical and legal existence of the supplier
Engr. Norie K. Unas	Provincial Administrator and BAC member	
Landap P. Guinaid	Provincial Engineer and BAC member	

²³ Spelled as such in Ombudsman Resolution OMB-C-C-14-0131.

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 12 of 75

X-----X

Datuali K. Abpi	Provincial Budget Officer and BAC member	For obligating fund for claims supported with incomplete and/or deficient documentation
Josie M. Henry	Proprietor, Henry Mdsg	For being the purported payee of fictitious transactions

The Ombudsman found that the individuals named in the ND made it appear that the provincial government during the incumbency of Sajid Ampatuan spent and paid the amount of P16,317,559.00 in favor of Henry Merchandising for various food supplies. The series of transactions, including other transactions made by the provincial government during the incumbency of Datu Andal S. Ampatuan, Sr., "showed a clandestine and a collected effort/scheme to raid and defraud the public coffer," and that there was a "community of design and a grand conspiracy to commit malversation."²⁴

Several monetary claims of Henry Merchandising amounting to P4.025 Million were not supported by official receipts or invoices, making the disbursement of public funds totally illegal.

The Ombudsman also found that the accused named herein are also liable for Falsification of Public Documents for making it appear that Henry Merchandising, where the supposed food supplies were purchased, is both legitimate and existing.²⁵ Their records showed that all throughout the series of transactions, no public bidding was conducted by the BAC for the questionable purchases, in violation of R.A. No. 9184.²⁶ This decision to resort to negotiated procurement without any legal document to warrant its justification appeared to be a scheme to give a "semblance of regularity" to the procurement process. There was a pattern in the selection of the participating bidders, with Henry Merchandising emerging as the preferred bidder among other bidders or "business entities whose existence and participation were also not clearly established."²⁷ The Ombudsman also found the justification that "[the] distribution to the different barangays [were] "immediate and needed in order to maintain a

²⁴ *Records*, Vol. 1, p. 30; *Resolution*, OMB-C-C-14-0131.

²⁵ *Id.* at 34.

²⁶ *Id.*

²⁷ *Id.* at 35.

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 13 of 75

X-----X

sustainable living condition sans any valid and legitimate request and/or resolution to support the same” to be a lame excuse and contrary Section 53 (b) of R.A. No. 9184 that allows an alternative mode of procurement (i.e., negotiated procurement).²⁸ The Ombudsman concluded that the “respective act of affixing their [accused’s] signatures in the Abstract of Bids, PRs, DVs and POs all throughout the series of transactions only [showed] their [blind] stamp of approval to consummate an illegal disbursement of public funds,”²⁹ and that such conduct is a “betrayal of public trust and their oath of office.”³⁰ The falsification of the public documents, including the ORs, DVs, POs, bid canvass and abstract of bids, and the forging of the signatures of the supposed suppliers appearing in the DVs were all done to “conceal their act of malversation.”³¹

The Ombudsman also found herein accused to be liable for violation of Section 3 (e) of R.A. No. 3019 for causing undue injury to the government in the amount of P16,317,559.00, which corresponds to the total amount supposedly spent for various food supplies during the incumbency of Datu Sajid Islam U. Ampatuan.³² According to the Ombudsman, the “ghost purchases” allowed the accused to “systematically stash and deprive the government of its hard-earned money [...] resulting to its damage and injury.”³³ The Ombudsman found that all the essential elements that constitute a violation of Sec. 3 (e) of R.A. No. 3019 were met, as “accused acted in conspiracy with one another while in the performance of their official and administrative functions/duties, and with evident bad faith caused undue injury to the government when they resorted to the said ghost purchases through a sham alternative mode of procurement.”³⁴ Evident bad faith was shown in the “sheer number of transactions in the total amount of P80.208 Million³⁵” and in the fact that “notwithstanding the sad state of our impoverished countrymen in the rural areas whose basic needs are to be addressed by the government, accused opted to turn a blind eye

²⁸ *Id.* at 36.

²⁹ *Id.* at 36-37.

³⁰ *Id.* at 37.

³¹ *Id.*

³² *Id.* at 37-38.

³³ *Id.* at 38.

³⁴ *Id.* at 39.

³⁵ Total amount including the other government purchases made during the incumbency of Datu Andal S. Ampatuan, Sr.; *Id.* at 38-39.

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 14 of 75

x-----x

and resort to embezzlement of public funds at the expense of the government.”³⁶

Based on the foregoing, the Office of the Ombudsman found probable cause and filed the corresponding *Informations*³⁷ against Sajid Ampatuan, Dollosa, Macapendeg, Bandila, Unas, Abpi, and Guinaid before the Sandiganbayan on May 09, 2017. As contained in the *Resolution*³⁸ dated May 17, 2017, this Court held that sufficient grounds exist for the finding of probable cause for the purpose of issuing warrants of arrest against the seven (7) accused. On May 25, 2017, accused Abpi posted bail³⁹, thus, this Court in its *Resolution* dated May 25, 2017 lifted the Warrants of Arrest issued against him and set his arraignment on June 13, 2017.⁴⁰ On June 1, 2017, accused Sajid Ampatuan posted bail⁴¹; consequently, this Court in its *Resolution* dated June 1, 2017 lifted the Warrants of Arrest issued against him and also set his arraignment on June 13, 2017.⁴² During his arraignment, Sajid Ampatuan entered a “Not Guilty” plea.⁴³

On August 31, 2017, accused Sajid Ampatuan filed a Motion to Dismiss on the ground of inordinate delay, citing that the delay of eight (8) years in the resolution of the cases against him is prejudicial to his right to a speedy disposition of his cases.⁴⁴ He argued that while the criminal acts complained of in these cases were committed between the period of February to September 2009, he was indicted by the Sandiganbayan only in May 2017.⁴⁵ By way of opposition, the Prosecution filed its Comment/Opposition⁴⁶ on September 28, 2017, and asserted that the perceived delay of eight years is both misleading and incorrect, mainly because “the fact-finding investigation or administrative investigation conducted by the Commission on Audit (COA) should not be considered in determining whether there was a violation of the right of an accused to a speedy disposition of cases.”⁴⁷ There was no reasonable delay in the present case because the

³⁶ *Id.* at 39.

³⁷ SB-17-CRM-0942 to -0977.

³⁸ *Records*, Vol. 1, p. 54.

³⁹ *Id.* at 64.

⁴⁰ *Id.* at 123.

⁴¹ *Id.* at 143.

⁴² *Id.* at 192.

⁴³ *Id.* at 226.

⁴⁴ *Id.* at 288.

⁴⁵ *Id.*

⁴⁶ *Id.* at 330.

⁴⁷ *Id.* at 334.

DECISION

People v. Datu Sajid Islam Uly Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 15 of 75

X-----X

preliminary investigation stage officially began when the Ombudsman received Ampatuan's last pleading on February 3, 2015.⁴⁸

Meanwhile, on September 4, 2017, accused Abpi voluntarily waived the reading of the Informations against him.⁴⁹ Thus, a plea of "Not Guilty" was entered on his behalf.⁵⁰

In the *Resolution*⁵¹ dated November 2, 2017, this Court denied Sajid Ampatuan's Motion to Dismiss, citing the fact that the Ombudsman only took a little over 2 years and 5 months to finish the preliminary investigation, and that such period is not inordinate as there were voluminous documents involved; thus, there was no violation of accused's right to a speedy disposition of his case.⁵² This Court also denied Sajid Ampatuan's Motion for Reconsideration⁵³ dated December 12, 2017 in its *Resolution*⁵⁴ dated January 26, 2018 for lack of merit.

Pre-trial commenced and was also terminated on June 19, 2018.⁵⁵

As contained in the *Pre-trial Order*⁵⁶ dated June 19, 2018, the parties stipulated on the identity of all the accused, public position and official function of Sajid Ampatuan as Governor of the Province of Maguindanao, and public position and official function of Abpi as Provincial Budget Officer.⁵⁷ Accused Sajid also stipulated that in Exhibits Q to XX-4⁵⁸, his signatures appearing therein are either not his original signature, stamped or computer-generated. The parties also stipulated on the issues to be resolved, to wit:

1. Whether or not the accused are guilty for violating Section 3 (e) of R.A. No. 3019, as amended in Crim. Case No. SB-17-CRM-0942;

⁴⁸ *Id.* at 336.

⁴⁹ *Id.* at 299.

⁵⁰ *Id.* at 303.

⁵¹ *Id.* at 348.

⁵² *Id.* at 350.

⁵³ *Id.* at 357.

⁵⁴ *Id.* at 384.

⁵⁵ *Id.* at 432.

⁵⁶ *Records, Vol. 2, pp. 48-135.*

⁵⁷ *Id.* at 132-134.

⁵⁸ *Id.* at 56-72.

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 16 of 75

X-----X

2. Whether or not the accused are guilty of Malversation of Public Funds, in Crim. Case No. SB-17-CRM-0943; and
3. Whether or not the accused are guilty of Falsification of Public Documents under Article 171(4) of the RPC in Crim. Case Nos. SB-17-CRM-0944 to -0977.⁵⁹

As for accused Sajid Ampatuan, the issue raised is whether or not he is guilty of the charges against him in all the Informations in these cases.⁶⁰

On August 16, 2018, this Court dismissed the cases against accused **Landap Pigcaulan Guinaid, Kasan Indong Macapendeg, and Norie Kamaong Unas**, pursuant to Article 89 of the Revised Penal Code, in view of their deaths.⁶¹

Trial on the merits proceeded thereafter.

On February 7, 2020, accused Sajid filed Motion for Examination by Questioned Document Expert⁶² wherein he contends that while his signatures appear on the various disbursement vouchers, purchase orders, purchase requests and other relevant documents presented by the prosecution, he insists that the supposed signatures which were either computerized or stamped, appear to be completely forged when compared to his genuine signature.

On February 21, 2020, this Court resolved to deny accused Sajid's Motion, saying that the contemplated examination will serve no purpose but to delay the proceedings, since the prosecution in SB-17-CRM-0942 to 0977 stipulated during the February 14, 2020 hearing that the signatures appearing on the documents, which accused Sajid questioned in his JA, are computer-generated or stamped signatures, as opposed to handwritten signatures. This rendered the expertise of a handwriting expert of little help or relevance.⁶³

On May 7, 2021, the prosecution, through its *Comment*⁶⁴, made an additional stipulation that the signatures of accused Sajid as seen

⁵⁹ Records, Vol. 2, p. 134.

⁶⁰ Id.

⁶¹ Id. at 147.

⁶² Records, Vol. 4, p. 303.

⁶³ Id. at 313.

⁶⁴ Records, Vol. 5, p. 5.

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 17 of 75

X-----X

in Exhibits “Q” to “XX-4” are not his original signatures. The prosecution, however, did not stipulate that they were signed by another person (not by accused Sajid)⁶⁵, as these are matters evidentiary in nature.

The Court in its *Order*⁶⁶ dated February 8, 2022 granted the prosecution’s motion to have accused Sajid Ampatuan’s direct testimony and cross-examination stricken out of the records, in view of his consecutive non-appearance in the scheduled hearings for his in-court testimony without any excusable reason.

Trial on the merits was concluded on June 10, 2022 after the defense was deemed to have rested their case upon the admission of the exhibits of accused Sajid Ampatuan, and the adoption thereof by accused Abpi.⁶⁷ Accused Sajid Ampatuan filed his *Memorandum* on June 30, 2022. The prosecution, on the other hand, did not file its *Memorandum*. Thereafter, these cases were deemed submitted for decision.

EVIDENCE FOR THE PROSECUTION

I. TESTIMONIAL EVIDENCE

- a. **MILA M. LOPEZ** (“Lopez”) in her Judicial Affidavit dated August 28, 2018⁶⁸ directly testified that she is a State Auditor III at the Special Audits Office (SAO) of the COA, which oversees the conduct of various special audits of government agencies. In 2010, she was assigned to audit the Provincial Government of Maguindanao and its selected municipalities, by virtue of COA Office Order No. 2009-874⁶⁹ dated 11 December 2009. The audit covered the operations and selected financial transactions, particularly the payments to Henry Merchandising for the purchase and delivery of various food supplies and payments to Farmacia Minda for the delivery of medicines, of the Provincial Government Maguindanao from January 2008 to September 2009.⁷⁰ She recalled that she assisted the team leader in validating the

⁶⁵ *Records*, Vol. 5, p. 6.

⁶⁶ *Id.* at 96.

⁶⁷ *Records*, Vol. 6, p. 261.

⁶⁸ *Records*, Vol. 2, pp. 151-160.

⁶⁹ Exhibit “C” to “C-1”.

⁷⁰ *Records*, Vol. 2, p. 153.

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 18 of 75

X-----X

authenticity of the existence of the suppliers involved in the transactions by examining the official receipts (ORs) and charge invoices (CIs) issued by Henry Merchandising and attached as supporting documents to the various Disbursement Vouchers obtained by them.⁷¹ Using the said documents, they proceeded to locate the business addresses of the suppliers, and requested the COA Auditor of Tacurong City to verify the business permits issued to the suppliers. She, together with Team Leader Raquel Gorgonio (“Gorgonio”), went to the Poblacion Market in Tacurong City on October 28, 2010 to validate the existence of the supplier Henry Merchandising.⁷² Lopez and Gorgonio did not find Henry Merchandising and the other suppliers in the list in the establishments located at the public market at Poblacion, Tacurong City, Sultan Kudarat. After they failed to locate the suppliers, they went to the Treasurer’s Office of Tacurong City to validate the existence of the suppliers. The Assistant Treasurer of the City (who was unnamed) confirmed to them that based on their record, Henry Merchandising and the other establishments in the list had no business permits and did not exist in their locality.⁷³

Lopez also recalled that their Office requested the COA Audit Team Leader of Tacurong City to verify the business permits issued to the suppliers, i.e., Henry Merchandising and Farmacia Minda. She identified a copy of the request captioned as Memorandum dated November 5, 2010⁷⁴, which was sent to Eliza B. Asuncion (“Asuncion”), the COA Audit Team Leader of the Tacurong City, through COA Regional Office No. XII, Tacurong City.⁷⁵ Based on the confirmation Letter dated November 12, 2010,⁷⁶ which was identified by Lopez as the same letter transmitted to Asuncion by Jessie P. Batchar, Assistant City Treasurer of Tacurong City, Henry Merchandising and Farmacia Minda “do not exist and no business permits from the City has been issued to them.”⁷⁷

⁷¹ *Id.* at 153-154.

⁷² *Id.* at 154.

⁷³ *Id.* at 155.

⁷⁴ Exhibit “ZZ”.

⁷⁵ *Records*, Vol. 2, pp. 155-156.

⁷⁶ Exhibit “AAA”.

⁷⁷ *Records*, Vol. 2, p. 156.



DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 19 of 75

X-----X

Lopez also testified that she and the special audit team prepared Special Audits Office Report No. 2010-02⁷⁸, which contained the result of the validation and verification they conducted. She identified the Joint Affidavit dated March 5, 2014⁷⁹ executed by the special audit team in relation to the audit, and the signature above the name MILA M. LOPEZ as her signature.⁸⁰

On cross-examination, witness Lopez recalled that she and the audit team that went to Tacurong City and around the Poblacion Public Market and looked for signages, as well as asked the people there if Henry Merchandising existed, but such allegation was not included in her direct testimony in the form of her Judicial Affidavit.⁸¹ She also admitted that there was no certification from the BIR whether or not the TIN of Henry Merchandising was issued to them, and they only relied on the confirmation letter (Exhibit "AAA") from COA.⁸² She also admitted that the people they interviewed at the address indicated on the original receipts were tricycles drivers of that place.⁸³ The names of the persons they interviewed were not on record, and there were no affidavits taken either.⁸⁴

b. JESSIE P. BATCHAR ("Batchar") in his Judicial Affidavit dated October 17, 2018⁸⁵ directly testified that he is the City Treasurer of Tacurong City since May 25, 2011. He was an Assistant City Treasurer, In-Charge of Office of Tacurong City from September 2004 until 2010, and his duties and functions as such are the same as that of the City Treasurer. He said that he furnished the COA with information regarding the business permits issued by the City Government of Tacurong for the calendar years 2008, 2009, and 2010 to selected business establishments namely Farmacia Minda, and Henry Merchandising, among others.⁸⁶ Upon their verification from the master list of business establishments, they found that there were no business permits issued to Farmacia Minda and Henry Merchandising by the City, and that the said business

⁷⁸ Exhibit "D".

⁷⁹ Exhibit "B" to "B-5".

⁸⁰ *Records*, Vol. 2, p. 158.

⁸¹ TSN dated August 29, 2018, pp. 10-11.

⁸² *Id.*, at 12.

⁸³ TSN dated October 23, 2018, pp. 16-17.

⁸⁴ *Id.*, at 18-19.

⁸⁵ *Records*, Vol. 2, pp. 259-264.

⁸⁶ *Records*, Vol. 2, p. 261.

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 20 of 75

X-----X

establishments do not exist in their records.⁸⁷ The said information is contained in a Letter⁸⁸ dated November 12, 2010, which was identified by Batchar in his Judicial Affidavit. Batchar also identified a Memorandum⁸⁹ dated November 5, 2010 as the communication he received from COA requesting to verify the business permits issued by the City of Tacurong to selected business establishments, including Farmacia Minda and Henry Merchandising, for the calendar years 2008 to 2010.⁹⁰

On cross-examination, witness Batchar said that the basis of their verification of the businesses were the documents in the Office of the City Treasurer in Tacurong City, and that it is possible that a business may exist even without a registration or business permit.⁹¹ Batchar also said that the verifications they made with DTI and BIR regarding the business were only verbal.⁹² The written request for verification sent to a certain Gledonio Teope, Jr. of BIR, Tacurong City was only sent by them on September 13, 2018⁹³; thus, when they issued the Certification (Exhibit "AAA"), they did not have any written verification from BIR.⁹⁴ Batchar explained that it was part of his job to inspect business permits in Tacurong City, and that they deal with establishments doing business without any permit by writing them a demand letter to acquire a business permit.⁹⁵ He admitted that it was possible that Henry Merchandising and Farmacia Minda exist but did not secure business permits.⁹⁶

c. ARNEL G. PASCUAL ("Pascual") in his Judicial Affidavit dated October 17, 2018⁹⁷ directly testified that he is a State Auditor IV at the Special Audits Office (SAO) of the COA. In 2010, he was designated as Co-Team Leader assigned to audit the Provincial Government of Maguindanao and its selected municipalities by virtue of COA Office Order No. 2009-874⁹⁸ dated December 11, 2009. The audit covered the

⁸⁷ *Id.*

⁸⁸ Exhibit "AAA".

⁸⁹ Exhibit "ZZ".

⁹⁰ *Records*, Vol. 2, p. 262.

⁹¹ TSN dated November 6, 2018, pp. 20-21.

⁹² *Id.* at 21.

⁹³ Exhibit "B14".

⁹⁴ *Id.* at 22-23.

⁹⁵ *Id.* at 24.

⁹⁶ *Id.*

⁹⁷ *Records*, Vol. 2, pp. 267-304.

⁹⁸ Exhibit "C to C-1".

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 21 of 75

X-----X

operations and selected financial transactions, particularly the payments to Henry Merchandising for the purchase and delivery of various food supplies and payments to Farmacia Minda for the delivery of medicines, of the Provincial Government of Maguindanao from January 2008 to September 2009.⁹⁹

Their team examined records and documents such as Disbursement Vouchers (DVs) pertaining to the grant of cash advances, and procurement documents pertaining to purchases of supplies, medicines and materials, Official Receipts (ORs), Invoices, Purchase Orders (POs), Purchase Requests (PRs), Journal Entry Vouchers (JEVs), General Ledgers, Report of Disbursements, among others, obtained from the Provincial Government of Maguindanao, banks and agencies such as DBM, DPWH, DA, and DAR, among others.¹⁰⁰ He said that the DVs, which he identified as Exhibits "HHH" to "C¹³", pertaining to the grant of cash advances in the total amount of P458,078,373.36 were granted to a certain Tonina Balono, Cashier, and Osmeña Bandila, Provincial Treasurer from the province of Maguindanao.¹⁰¹ He testified that in the DVs they examined, they noticed that the specific purpose for the cash advance was not indicated, because what was merely stated was that the cash advances were for the payment of various obligations of the Province of Maguindanao, in violation of COA Circular No. 97-002 dated February 10, 1997.¹⁰² The signatories shown in the DVs were the following: (a) John Estelito G. Dollosa, who signed in box "A" certifying that the supporting documents are complete and proper and cash available; (b) Provincial Governor Datu Sajid Islam Uy Ampatuan, who signed in box "B" under the heading "Approved for Payment"; and (c) Osmeña Bandila, who signed in box "C" under the heading "Received Payment."¹⁰³

As shown in the liquidation documents, the cash advances were used for the procurement of food supplies from Henry Merchandising, and medicines from Farmacia Minda, as stated in the DVs and supporting documents including PRs, POs, Charge Invoices, ORs, Abstract of Bids,

⁹⁹ *Records*, Vol. 2, p. 269.

¹⁰⁰ *Id.* at 269-270.

¹⁰¹ *Id.* at 270.

¹⁰² *Id.* at 279.

¹⁰³ *Id.*

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 22 of 75

X-----X

and Bid Quotation.¹⁰⁴ Pascual identified Exhibits "Q" to "XX-6" to be the same liquidation documents examined in relation to the cash advances amounting to **P16,317,559.00** representing payment to Henry Merchandising for the period of May to September 2009 during the incumbency of accused Sajid Ampatuan.¹⁰⁵ Based on their examination, their team found that (1) the transactions were awarded without the benefit of public bidding; (2) Henry Merchandising and Farmacia Minda did not exist and there were no business permits issued to them; (3) the cash advances were granted for no specific purpose, and were also used to pay the suppliers in cash exceeding the allowable amount of P15,000.00 per transaction in violation of Section 4.3.2 of COA Circular No. 97-002; (4) Henry Merchandising's claims amounting to P4.025 million were not supported by ORs/Invoices; and (5) the transactions were not supported with any request from end users and there was no distribution list of recipients, inspection and acceptance reports, accomplishment reports, or any document to establish the need for the items procured, nor any proof of receipt of the purported deliveries by the intended users/recipients.¹⁰⁶

Pascual also said that based on their audit and examination, the province resorted to negotiated procurement because it was reflected in all the Abstract of Bids attached as supporting documents to the DVs that negotiated procurement was adopted in accordance with Sec. 53, par. (b) of RA 9184. They also found that the conditions listed under Sec. 53, par. (b) of RA 9184 were not met or warranted in order to resort to negotiated procurement because in the transactions they audited, there were no documents submitted to prove the existence of those conditions.¹⁰⁷ Pascual recalled that as reflected in the various Abstracts of Bids, the award of negotiated procurement was approved by the members of the Bids and Awards Committee (BAC) composed of Kasan I. Macapendeg, Engr. Norie K. Unas, Datuali K. Abpi, Engr. Landap Guinaid and Osmeña M. Bandila.¹⁰⁸ He also explained that the Purchase Orders, which were contracts entered into by the Province of Maguindanao

¹⁰⁴ *Id.* at 279-280.

¹⁰⁵ *Id.* at 280.

¹⁰⁶ *Id.* at 293.

¹⁰⁷ *Id.* at 294.

¹⁰⁸ *Id.*

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 23 of 75

X-----X

with Henry Merchandising, were signed and approved by accused Sajid Ampatuan, and the name and signature of accused Chief Accountant Dollosa, Jr. also appeared on the documents as the one who certified that funds were available.¹⁰⁹

Their team also concluded that the supplier Henry Merchandising did not exist based on (1) the letter-reply¹¹⁰ they received from the Municipal Treasurer of Tacurong City, signed by Jessie P. Batchar; (2) the data provided by the Bureau of Internal Revenue (BIR), District 109, Tacurong City which reveals the Tax Identification Number (TIN) used in the Charge Invoices (CIs) and ORs used by the suppliers, which upon verification from the BIR records, were invalid and had no records; and (3) the ocular inspection conducted by their team leader and one of the team members of the place of establishments which yielded that no such establishments exist in the address indicated in the CIs and ORs.¹¹¹ Also according to their audit, transactions ranging from P232,137.50 to P563,035.00 were paid in cash to Henry Merchandising and Farmacia Minda, exceeding the allowable amount of P15,000.00 per transaction and violating Section 4.3.2 of COA Circular No. 97-002.¹¹² Pascual identified the DVs marked as Exhibits "PP" to "XX-6" as the same DVs they examined, which showed that the claims of Henry Merchandising amounting to P4.025 Million were not supported by ORs/invoices.¹¹³

Pascual also testified that he and the special audit team prepared Special Audits Office Report No. 2010-02¹¹⁴, which contained the result of the validation and verification they conducted. He also said that in view of their findings and observation, they issued Notices of Disallowance (NDs), that contain the transactions covered in the audit and the amount disallowed, reasons for the disallowance, and the persons liable to settle the disallowance, among others. They issued two (2) NDs—one for the transaction with Henry Merchandising and one for Farmacia Minda.¹¹⁵ He identified

¹⁰⁹ *Id.* at 294-295.

¹¹⁰ Exhibit "AAA".

¹¹¹ *Id.* at 295-296.

¹¹² *Id.* at 296.

¹¹³ *Id.* at 296-297.

¹¹⁴ Exhibit "D" and series.

¹¹⁵ *Records*, Vol. 2, pp. 300-301.

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 24 of 75

x-----x

the two NDs they issued as Exhibits “FFF” and “GGG”. He also identified the Joint Affidavit dated March 5, 2014¹¹⁶ executed by the special audit team in relation to the audit, containing his signature and the signatures of Mila M. Lopez, and Lina R. Macaraig.¹¹⁷

On cross-examination, witness Pascual recalled that the grant of cash advances were given to the cashier named Tonina Balono, and the Provincial Treasurer of the province Osmeña Bandila, who did not deny the transaction but explained that the cash advances and payments were made because of the peace and order in the province of Maguindanao.¹¹⁸ Pascual also admitted that there are other documents in the possession of the COA that were not marked by the prosecution, like the Appeal Memorandum.¹¹⁹ When asked about a series of documents that were spurious according to the defense, specifically the Obligation Slip consisting of three (3) pages: the first page was a blank page with nothing on it but Henry’s Merchandising Public Market Tacurong City and the stamp signature of Datu Sajid Islam Uy Ampatuan, Provincial Governor, and a stamp signature of another person whose identity is unknown; the second page appears to be the same document but with the inclusion of payment of food supplies 758 and the total of 445,740, and with the stamp signature of Datu Sajid Islam Ampatuan and a stamp signature of another person; the third page contains the same item but now in the Obligation Slip,¹²⁰ Pascual admitted that the said series of documents were excluded as evidence because they were not relevant.¹²¹ Pascual also affirmed that in these cases, accused Abpi’s participation is that he approved the Abstract of Bid, being a signatory thereof.¹²² Pascual confirmed that the mode of procurement used in these cases was negotiated procurement and that they determined whether there were justifications to resort to such mode.¹²³ He then admitted that it was possible to avail of negotiated procurement to procure goods that are considered

¹¹⁶ Exhibit “B” to “B-5”.

¹¹⁷ *Records*, Vol. 2, p. 303.

¹¹⁸ TSN dated October 24, 2018, p. 11.

¹¹⁹ *Id.* at 13.

¹²⁰ *Id.* at 14.

¹²¹ *Id.* at 15.

¹²² TSN dated November 6, 2018, pp. 6-7.

¹²³ *Id.* at 7-8.

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 25 of 75

X ----- X

essential items, such as noodles, rice, and medicine,¹²⁴ and that documents showing quotations of different bidders were submitted to them.¹²⁵

On redirect examination, Pascual explained that as member of the Bids and Awards Committee, accused Abpi was responsible to determine the eligibility of the prospective bidders, but despite such responsibility, Abpi failed to do so because one of the bidders, i.e., Henry Merchandising, was a fictitious supplier.¹²⁶ Pascual also clarified that the obligation slip, although it was in their possession, was considered not relevant as to be offered by the prosecution for marking because an obligation slip was “just a certification of the allotment and obligation, and as to the availability of fund.”¹²⁷ He, however, did not deny the existence of the obligation slips.¹²⁸

On recross-examination, Pascual said that the bidders did not submit documents showing any eligibility requirements, and that it was not possible that there were eligibility documents submitted and they did not come across it.¹²⁹

d. GLEDONIO B. TEOPE, JR. (“Teope”) in his Judicial Affidavit dated January 24, 2019¹³⁰ directly testified that he is the Revenue District Officer of the Bureau of Internal Revenue-RDO 109, Tacurong City, and he has been employed therein since January 1986. He was assigned as Revenue District Officer of Gingoog City from 2007 to 2013, and of Dipolog City from September 2013 to October 25, 2015, and of Tacurong City from October 26, 2015 to present.¹³¹ He recalled that he received a request for verification regarding the accuracy of Tax Identification Number (TIN) of Farmacia Minda and Henry Merchandising from Mr. Jessie P. Batchar, the City Treasurer of Tacurong City.¹³² He identified the Letter¹³³ dated September 13, 2018 as the document he received from the

¹²⁴ *Id.* at 8.

¹²⁵ *Id.* at 9.

¹²⁶ *Id.* at 10-11.

¹²⁷ *Id.* at 11-12.

¹²⁸ *Id.* at 12.

¹²⁹ *Id.* at 13.

¹³⁰ *Records*, Vol. 3, pp. 29-32.

¹³¹ *Id.* at 29-30.

¹³² *Id.* at 30.

¹³³ Exhibit “B1+”.

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 26 of 75

X ----- X

City Treasurer of Tacurong City.¹³⁴ In response to the request, he issued and identified the reply-letter¹³⁵ on October 2, 2018 addressed to Mr. Batchar saying that the TIN corresponding to the business names listed in the request for verification, including Farmacia Minda and Henry Merchandising, are “not issued hence, considered invalid.”

On cross-examination, witness Teope admitted that he first received an inquiry regarding Farmacia Minda and Henry Merchandising only in September 2018.¹³⁶ He recalled that the integrated tax system (ITS), a system where they can file the name of the tax payers, the addresses, their tax payments, and other data pertaining to the collection of taxes by the BIR,¹³⁷ was established by the BIR in Tacurong City in May 2010, and that the years included therein ranged from May 2008 to present.¹³⁸ Prior to May 2008, the data were encoded manually.¹³⁹ He also admitted that the said system cannot confirm with absolute certainty whether a business establishment exists or not.¹⁴⁰

On redirect examination, he clarified that all manually registered businesses with the BIR prior to May 2008 were transferred to the new ITS,¹⁴¹ meaning all data of the registered tax payers from the start of the issuance of the Tax Account Number (TAN), which was changed to TIN or Tax Identification Number, have already been transferred to the ITS.¹⁴² He also clarified that the ITS contains information regarding businesses of certain tax payers.¹⁴³

On re-cross-examination, Teope admitted that businesses that do not have a Tax Identification Number (TIN) cannot be reflected in the ITS.¹⁴⁴ He also admitted that he was not the one who personally transferred the data prior to May

¹³⁴ *Records*, Vol. 3, p. 30.

¹³⁵ Exhibit “C14”.

¹³⁶ TSN dated May 23, 2019, pp. 12-13.

¹³⁷ *Id.* at 14-15.

¹³⁸ *Id.* at 13-14.

¹³⁹ *Id.* at 14.

¹⁴⁰ *Id.* at 16.

¹⁴¹ *Id.* at 18.

¹⁴² *Id.* at 19-20.

¹⁴³ *Id.* at 21.

¹⁴⁴ *Id.* at 23.

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 27 of 75

X-----X

2008 to the ITS, but the Tax Payer Registration Section, and that he only supervised the transfer.¹⁴⁵

II. DOCUMENTARY EVIDENCE

In its *Resolution*¹⁴⁶ dated 18 September 2019, the Court admitted the following documentary exhibits formally offered by the prosecution:

EXHIBITS	DESCRIPTION
A	Letter addressed to Carpio-Morales dated March 26, 2016, from COA Chair Pulido-Tan Re: Payments of P80.28 million for the delivery of food supplies and medicines
B	Joint Affidavit of Mila Lopez, Arnel Pascual and Lina R. Macaraeg, dated March 5, 2014
YY and series (also marked as C to C-1 in the PTO)	Office Order No. 2009-874 dated December 11, 2009
D to D-25	Excerpt of Special Audits Report No. 2010-02 on the results of audit Re: Payments of P80.208 million for the delivery of food supplies & medicines (26 pages)
ZZ	Memorandum dated November 5, 2010 for the Audit Team Leader, City Government of Tacurong, Eliza B. Asuncion from Dir. Susan P. Garcia
DDD	2 nd Indorsement dated November 23, 2010 to Dir. Susan P. Garcia, from Atty. Usmin P. Diamel
CCC	1 st Indorsement dated November 15, 2010 to Ms. Susan P. Garcia from Mag S. Ugokan-COA SAO Audit Group F, Sultan Kudarat Province and Tacurong City
BBB	Letter dated November 15, 2010 to Mag S. Ugokan from Eliza B. Asuncion
AAA	Letter dated November 12, 2010 to Eliza B. Asuncion from Jessie P. Batchar
EEE	Data from the Bureau of Internal Revenue (BIR) on the Tax Identification Number (TIN) records of Farmacia Minda and Henry Merchandising
B¹⁴	Letter dated September 13, 2018 to Gledonio B. Teope, Jr., Revenue District Officer, BIR-Tacurong District from Jessie P. Batchar, City Treasurer, Tacurong City
C¹⁴	Letter dated October 2, 2018 to Jessie P. Batchar, City Treasurer, Tacurong City from Gledonio B. Teope, Jr., Revenue District Office, BIR-Tacurong City
HHH	Disbursement Voucher No. 100-2009-02-14 dated February 9, 2009
III	Check No. 05005 for Php4,800,000.00

¹⁴⁵ Id. at 23-24.

¹⁴⁶ Records, Vol. 4, p. 74.

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 28 of 75

X-----X

JJJ	Disbursement Voucher No. 100-2009-02-11 dated February 9, 2009
KKK	Check No. 05007 for Php3,161,531.33
LLL	Disbursement Voucher No. 100-2009-02-10 dated February 9, 2009
MMM	Check No. 05008 for Php6,500,000.00
NNN	Disbursement Voucher No. 100-2009-02-09 dated February 9, 2009
OOO	Check No. 05000 for Php5,000,000.00
PPP	Disbursement Voucher No. 100-2009-02-08 dated February 9, 2009
QQQ	Check No. 05010 for Php6,000,000.00
RRR	Disbursement Voucher No. 100-2009-02-149 dated February 18, 2009
SSS	Check No. 05012 for Php3,200,000.00
TTT	Disbursement Voucher No. 100-2009-03-06 dated March 2, 2009
UUU	Check No. 5130 for Php250,000.00
VVV	Disbursement Voucher No. 100-2009-03-44 dated March 10, 2009
WWW	Check No. 5139 for Php6,500,000.00
XXX	Disbursement Voucher No. 100-2009-03-45 dated March 10, 2009
YYY	Check No. 0700005140 for Php6,000,000.00
ZZZ	Disbursement Voucher No. 100- 2009-03-46 dated March 10, 2009
AAAA	Check No. 5141 for Php5,500,000.00
BBBB	Disbursement Voucher No. 100- 2009-03-51 dated March 10, 2009
CCCC	Check No. 0700005142 for Php2,661,531.33
DDDD	Disbursement Voucher No. 100- 2009-03-132 dated March 16, 2009
EEEE	Check No. 5153 for Php500,000.00
FFFF	Disbursement Voucher No. 100- 2009-03-131 dated March 16, 2009
GGGG	Check No. 5154 for Php4,300,000.00
HHHH	Disbursement Voucher No. 100-2009-4-20 dated April 7, 2009
IIII	Check No. 05225 for Php1,200,000.00
JJJJ	Disbursement Voucher No, 100-2009-4-14 dated April 7, 2009
KKKK	Check No. 05230 for Php6,500,000.00
LLLL	Disbursement Voucher No. 100-2009-4-15 dated April 7, 2009
MMMM	Check No. 05231 for Php6,000,000.00
NNNN	Disbursement Voucher No. 100-2009-4-16 dated April 7, 2009
OOOO	Check No. 05232 for Php5,000,000.00
PPPP	Disbursement Voucher No. 100-2009-4-17 dated April 7, 2009
QQQQ	Check No. 05233 for Php2,293,955.50
RRRR	Disbursement Voucher No. 100-2009-4-09 dated April 7, 2009
SSSS	Check No. 05234 for Php4,800,000.00
TTTT	Disbursement Voucher No. 100-2009-05-12 dated May 4, 2009
UUUU	Check No. 05352 for Php6,500,000.00
VVVV	Disbursement Voucher No. 100-2009-05-13 dated May

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 29 of 75

X-----X

	4, 2009
WWWW	Check No. 05353 for Php6,000,000.00
XXXX	Disbursement Voucher No. 100-2009-05-14 dated May 4, 2009
YYYY	Check No. 05354 for Php4,500,000.00
ZZZZ	Disbursement Voucher No. 100-2009-05-15 dated May 4, 2009
AAAA	Check No. 05355 for Php2,793,955.50
BBBB	Disbursement Voucher No. 100-2009-05-16 dated May 4, 2009
CCCC	Check No. 05356 for Php4,800,000.00
DDDD	Disbursement Voucher No. 100-2009-05-19 dated May 4, 2009
EEEE	Check No. 05358 for Php132,000.00
FFFF	Disbursement Voucher No. 100-2009-05-20 dated May 4, 2009
GGGG	Check No. 05359 for Php1,500,000.00
HHHH	Disbursement Voucher No. 100-2009-06-51 dated May 4, 2009
IIII	Check No. 05401 for Php2,200,000.00
JJJJ	Unnumbered and undated Disbursement Voucher for Php164,000.00
KKKK	Check No. 05407 for Php164,000.00
LLLL	Unnumbered and undated Disbursement Voucher for Php4,850,000.00
MMMM	Check No. 05408 for Php4,850,000.00
NNNN	Unnumbered and undated Disbursement Voucher for Php7,000,000.00
OOOO	Check No. 05410 for Php7,000,000.00
PPPP	Unnumbered and undated Disbursement Voucher for Php6,500,000.00
QQQQ	Check No. 05411 for Php6,500,000.00
RRRR	Unnumbered and undated Disbursement Voucher for Php6,300,000.00
SSSS	Check No. 05412 for Php6,300,000.00
TTTT	Unnumbered and undated Disbursement Voucher for Php6,156,266.64
UUUU	Check No. 05413 for Php6,156,266.64
VVVV	Unnumbered and undated Disbursement Voucher for Php5,000,000.00
WWWWW	Check No. 05414 for Php5,000,000.00
XXXXX	Unnumbered and undated Disbursement Voucher for Php4,470,084.86
YYYYY	Check No. 05415 for Php4,470,084.86
ZZZZZ	Disbursement Voucher No.100-2009-06-194 dated June 16, 2009
A⁶	Check No. 054 16 for Php2,000,000.00
B⁶	Disbursement Voucher No. 100-2009-06-192 dated June 16, 2009
C⁶	Check No. 05417 for Php6,000,000.00
D⁶	Undated Disbursement Voucher No. 100-2009-06-285

DECISION

People v. Datu Sajid Islam Uly Ampatuan., et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 30 of 75

X-----X

E⁶	Check No. 05418 for Php1,887,956.00
F⁶	Disbursement Voucher No. 100-2009-07-93 dated July 8, 2009
G⁶	Check No. 054 19 for Php6,800,000.00
H⁶	Disbursement Voucher No. 100-2009-07-92 dated July 8, 2009
I⁶	Check No. 05420 for Php6,500,000.00
J⁶	Disbursement Voucher No. 100-2009-07-91 dated July 8, 2009
K⁶	Check No. 05421 for Php6,000,000.00
L⁶	Disbursement Voucher No. 100-2009-07-99 dated July 8, 2009
M⁶	Check No. 05422 for Php5,600,000.00
N⁶	Disbursement Voucher No.100-2009-07-98 dated July 8, 2009
O⁶	Check No. 05423 for Php5,200,000.00
P⁶	Disbursement Voucher No. 100-2009-07-97 dated July 8, 2009
Q⁶	Check No. 05424 for Php5,000,000.00
R⁶	Disbursement Voucher No. 100-2009-07-96 dated July 8, 2009
S⁶	Check No. 05425 for Php2,214,307.40
T⁶	Disbursement Voucher No. 100-2009-07-79 dated July 8, 2009
U⁶	Check No. 05612 for Php4,850,000.00
V⁶	Disbursement Voucher No. 100-2009-07-78 dated July 8, 2009
W⁶	Check No. 05614 for Php164,000.00
X⁶	Disbursement Voucher No.100-2009-07-77 dated July 8, 2009
Y⁶	Check No. 05615 for Php2,000,000.00
Z⁶	Disbursement Voucher No.100-2009-07-163 dated July 15,2009
A⁷	Check No. 0561 7 for Php1,300,000.00
B⁷	Disbursement Voucher No.100-2009-07-165 dated July 16, 2009
C⁷	Check No. 05619 for Php1,900,000.00
D⁷	Disbursement Voucher No.100-2009-07-253 dated July 31, 2009
E⁷	Check No. 05620 for Php300,000.00
F⁷	Disbursement Voucher No. 100-2009-07-217 dated July 17, 2009
G⁷	Check No. 05621 for Php6,000,000.00
H⁷	Disbursement Voucher No. 100-2009-07-235 dated July 31, 2009
I⁷	Check No. 05622 for Php5,650,000.00
J⁷	Disbursement Voucher No. 100-2009-07-236 dated July 31, 2009
K⁷	Check No. 05623 for Php7,000,000.00
L⁷	Disbursement Voucher No. 100-2009-07-237 dated July 31, 2009
M⁷	Check No. 05624 for Php7,450,000.00
N⁷	Disbursement Voucher No. 100-2009-07-238 dated July 31, 2009
O⁷	Check No. 05625 for Php7,700,000.00
P⁷	Disbursement Voucher No. 100-2009-07-239 dated July 31, 2009
Q⁷	Check No. 05626 for Php5,300,000.00
R⁷	Disbursement Voucher No. 100-2009-07-240 dated July 31, 2009

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 31 of 75

X-----X

S⁷	Check No. 05627 for Php6,910,000.00
T⁷	Disbursement Voucher No. 100-2009-07-24 1 dated July 31, 2009
U⁷	Check No. 05628 for Php6,850,000.00
V⁷	Disbursement Voucher No. 100-2009-07-242 dated July 31, 2009
W⁷	Check No. 05629 for Php5,740,000.00
X⁷	Disbursement Voucher No. 100-2009-07-243 dated July 31, 2009
Y⁷	Check No. 05630 for Php6,500,000.00
Z⁷	Disbursement Voucher No. 100-2009-07-244 dated July 31, 2009
A⁸	Check No. 0563 1 for Php7,500,000.00
B⁸	Disbursement Voucher No. 100-2009-07-245 dated July 31, 2009
C⁸	Check No. 05632 for Php6,000,000.00
D⁸	Disbursement Voucher No.100-2009-07-246 dated July 31, 2009
E⁸	Check No. 05633 for Php5,000,000.00
F⁸	Disbursement Voucher No.100-2009-07-247 dated July 31, 2009
G⁸	Check No. 05634 for Php5,500,000.00
H⁸	Disbursement Voucher No. 100-2009-07-248 dated July 31, 2009
I⁸	Check No. 05635 for Php4,500,000.00
J⁸	Disbursement Voucher No.100-2009-07-249 dated July 31, 2009
K⁸	Check No. 05636 for Php4,000,000.00
L⁸	Disbursement Voucher No. 100-2009-07-250 dated July 31, 2009
M⁸	Check No. 05637 for Php5,200,000.00
N⁸	Disbursement Voucher No.100-2009-07-251 dated July 31, 2009
O⁸	Check No. 05638 for Php4,700,000.00
P⁸	Disbursement Voucher No. 100-2009-07-252 dated July 31, 2009
Q⁸	Check No. 05639 for Php5,122,000.00
R⁸	Disbursement Voucher No. 100-2009-07-256 dated July 31, 2009
S⁸	Check No. 05640 for Php1,300,000.00
T⁸	Disbursement Voucher No. 100-2009-07-220 dated July 29, 2009
U⁸	Check No. 05647 for Php789,000.00
V⁸	Disbursement Voucher No. 100-2009-08-05 dated August 14, 2009
W⁸	Check No. 05804 for Php164,000.00
X⁸	Disbursement Voucher No. 100-2009-08-01 dated August 14, 2009
Y⁸	Check No. 05806 for Php4,850,000.00
Z⁸	Disbursement Voucher No. 100-2009-08-06 dated August 14, 2009

DECISION

People v. Datu Sajid Islam Uly Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 32 of 75

X-----X

A⁹	Check No. 05807 for Php3,450,000.00
B⁹	Disbursement Voucher No. 100-2009-08-07 dated August 14, 2009
C⁹	Check No. 05808 for Ph4,106,200.00
D⁹	Disbursement Voucher No. 100-2009-08-02 dated August 14, 2009
E⁹	Check No. 05809 for Php2,896,000.00
F⁹	Disbursement Voucher No. 100-2009-08-08 dated August 14, 2009
G⁹	Check No. 05810 for Php3,928,1 17.40
H⁹	Disbursement Voucher No. 100-2009-08-03 dated August 14, 2009
I⁹	Check No. 05811 for Php3,500,000.00
J⁹	Disbursement Voucher No. 100-2009-08-09 dated August 14, 2009
K⁹	Check No. 05812 for Php3,283,822.00
L⁹	Disbursement Voucher No. 100-2009-08-10 dated August 14, 2009
M⁹	Check No. 05813 for Php2,937,420.00
N⁹	Disbursement Voucher No. 100-2009-08-11 dated August 14, 2009
O⁹	Check No. 05814 for Php3,568,5 18.00
P⁹	Disbursement Voucher No. 100-2009-08-12 dated August 14, 2009
Q⁹	Check No. 05815 for Php2,427,500.00
R⁹	Disbursement Voucher No. 100-2009-08-13 dated August 14, 2009
S⁹	Check No. 05816 for Php2,578,000.00
T⁹	Disbursement Voucher No. 100-2009-08-14 dated August 14, 2009
U⁹	Check No. 05817 for Php1,691,810.00
V⁹	Disbursement Voucher No. 100-2009-08-15 dated August 14, 2009
W⁹	Check No. 05818 for Php2,946,920.00
X⁹	Disbursement Voucher No. 100-2009-08-23 dated August 14, 2009
Y⁹	Check No. 05821 for Php1,600,000.00
Z⁹	Undated Disbursement Voucher No. 100-2009-08-24
A¹⁰	Check No. 05822 for Php1,400,000.00
B¹⁰	Disbursement Voucher No. 100-2009-08-29 dated August 24, 2009
C¹⁰	Check No. 06001 for Php2,200,000.00
D¹⁰	Disbursement Voucher No. 100-2009-08-25 dated August 24, 2009
E¹⁰	Check No. 06002 for Php2,150,000.00
F¹⁰	Disbursement Voucher No. 100-2009-08-28 dated August 24, 2009
G¹⁰	Check No. 06003 for Php1,950,000.00
H¹⁰	Disbursement Voucher No. 100-2009-08-27 dated August 24, 2009
I¹⁰	Check No. 06004 for Php1,850,000.00

DECISION

People v. Datu Sajid Islam Uy Ampatuan., et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 33 of 75

X-----X

J¹⁰	Disbursement Voucher No. 100-2009-08-26 dated August 24, 2009
K¹⁰	Check No. 06005 for Php1,850,000.00
L¹⁰	Disbursement Voucher No. 100-2009-08-30 dated August 24, 2009
M¹⁰	Check No. 06006 for Php2,100,000.00
N¹⁰	Disbursement Voucher No. 100-2009-08-33 dated August 24, 2009
O¹⁰	Check No. 06007 for Php2,000,000.00
P¹⁰	Disbursement Voucher No. 100-2009-08-31 dated August 24,2009
Q¹⁰	Check No. 06008 for Php1,900,000.00
R¹⁰	Disbursement Voucher No. 100-2009-08-32 dated August 24, 2009
S¹⁰	Check No. 06009 for Php1,300,0 0.00
T¹⁰	Disbursement Voucher No. 400-2009-08-07 dated August 26, 2009
U¹⁰	Check No. 06010 for Php1,950,000.00
V¹⁰	Disbursement Voucher No. 400-2009-08-05 dated August 26, 2009
W¹⁰	Check No. 06011 for Php2,050,000.00
X¹⁰	Disbursement Voucher No. 400-2009-08-08 dated August 26, 2009
Y¹⁰	Check No. 06102 for Php1,940,000,00
Z¹⁰	Disbursement Voucher No. 400-2009-08-09 dated August 26, 2009
A¹¹	Check No. 06013 for Php2,080,000.00
B¹¹	Disbursement Voucher No. 400-2009-08-06 dated August 26, 2009
C¹¹	Check No. 06014 for Php2,180,000.00
D¹¹	Disbursement Voucher No. 100-2009-09-87 dated September 4, 2009
E¹¹	Check No. 06142 for Php3,943,653.00
F¹¹	Disbursement Voucher No. 100-2009-09-86 dated September 4, 2009
G¹¹	Check No. 06143 for Php2,011,875.00
H¹¹	Disbursement Voucher No. 100-2009-09-85 dated September 4, 2009
I¹¹	Check No. 06144 for Php2, 104,472.00
J¹¹	Disbursement Voucher No. 100-2009-09-80 dated September 4, 2009
K¹¹	Check No. 06149 for Php4,850,000.00
L¹¹	Disbursement Voucher No. 100-2009-09-79 dated September 4, 2009
M¹¹	Check No. 06150 for Php164,000.00
N¹¹	Disbursement Voucher No. 100-2009-09-78 dated September 4, 2009
O¹¹	Check No. 06151 for Php1,948,335.00
P¹¹	Disbursement Voucher No. 100-2009-09-77 dated September 4, 2009
Q¹¹	Check No. 06152 for Php1,978,313.00

DECISION

People v. Datu Sajid Islam Uly Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 34 of 75

X-----X

R¹¹	Disbursement Voucher No. 100-2009-09-76 dated September 4, 2009
S¹¹	Check No. 06153 for Php3,975,116.00
T¹¹	Disbursement Voucher No. 100-2009-09-75 dated September 4, 2009
U¹¹	Check No. 06154 for Php2,055,505.00
V¹¹	Disbursement Voucher No. 100-2009-09-74 dated September 4, 2009
W¹¹	Check No. 06155 for Php3,777,995.00
X¹¹	Disbursement Voucher No. 100-2009-09-73 dated September 4, 2009
Y¹¹	Check No. 06156 for Php2,021,740.00
Z¹¹	Disbursement Voucher No. 100-2009-09-72 dated September 4, 2009
A¹²	Check No. 06157 for Php2,003,436.00
B¹²	Disbursement Voucher No. 100-2009-09-71 dated September 4, 2009
C¹²	Check No. 06158 for Php2,684,940.00
D¹²	Disbursement Voucher No. 100-2009-09-70 dated September 4, 2009
E¹²	Check No. 06159 for Php1,953,658.00
F¹²	Disbursement Voucher No. 100-2009-09-69 dated September 4, 2009
G¹²	Check No. 06160 for Php2,001,150.00
H¹²	Disbursement Voucher No. 100-2009-09-68 dated September 4, 2009
I¹²	Check No. 06161 for Php2,463,280.00
J¹²	Disbursement Voucher No. 100-2009-09-67 dated September 4, 2009
K¹²	Check No. 06162 for Php2,468,646.00
L¹²	Disbursement Voucher No. 100-2009-09-66 dated September 4, 2009
M¹²	Check No. 06163 for Php3,976,750.00
N¹²	Disbursement Voucher No. 100-2009-09-65 dated September 4, 2009
O¹²	Check No. 06164 for Php2,063,106.00
P¹²	Disbursement Voucher No. 100-2009-09-64 dated September 4, 2009
Q¹²	Check No. 06165 for Php1,942,339.00
R¹²	Disbursement Voucher No. 100-2009-09-63 dated September 4, 2009
S¹²	Check No. 06166 for Php3,436,025.00
T¹²	Disbursement Voucher No. 100-2009-09-62 dated September 4, 2009
U¹²	Check No. 06167 for Php2,543,975.00
V¹²	Disbursement Voucher No. 100-2009-09-61 dated September 4, 2009
W¹²	Check No. 06168 for Php1,300,000.00
X¹²	Unnumbered and undated Disbursement Voucher for Php2,000,000.00

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 35 of 75

X-----X

Y ¹²	Check No. 06173 for Php2,000,000.00
Z ¹²	Unnumbered and undated Disbursement Voucher for Php2,200,000.00
A ¹³	Check No. 06174 for Php2,200,000.00
B ¹³	Disbursement Voucher No. 100-2009-09-463 dated September 22, 2009
C ¹³	Check No. 06176 for Php1,900,000.00
"Q"	Disbursement Voucher No. 100-2009-05-266 dated May 26, 2009 in the amount of P 483,586.00
"Q-1"	Charge Invoice Receipt No. 4002 dated February 23, 2009, issued by Henry Merchandising, in the amount of P 483,586.00
"Q-2"	Official Receipt No. 2891 issued by Henry Merchandising, in the amount of P 483,586.00
"Q-3"	Purchase Request No. 477 dated January 22, 2009 approved by Datu Sajid Islam U. Ampatuan
"Q-4"	Purchase Order No. 188 dated February 23, 2009, in the amount of P 483,586.00
"Q-5"	Abstract of the Bid No. 116 advertised on January 28, 2009; Date of Bid Opening: February 18, 2009
"Q-6"	Bid Quotation No. 176 dated February 12, 2009 from Henry Merchandising
"Q-7"	Bid Quotation No. 176 dated February 12, 2009 from Tacurong Merchandise
"Q-8"	Bid Quotation No. 176 dated February 12, 2009 from AJA's General Merchandise
"R"	Disbursement Voucher No. 100-2009-06-41 dated May 5, 2009 approved by Datu Sajid Ampatuan, in the amount of P 504,316.00
"R-1"	Charge Invoice Receipt No. 4058 dated February 18, 2009, issued by Henry Merchandising
"R-2"	Official Receipt No. 2892 dated February 25, 2009, issued by Henry Merchandising, in the amount of P 504,316.00
"R-3"	Purchase Request No. 407 dated January 16, 2009, approved by Datu Sajid Islam U. Ampatuan
"R-4"	Purchase Order No. 148 dated February 19, 2009, in the amount of P 504,316.00
"R-5"	Abstract of Bid No. 122, advertised on February 4, 2009; Date of opening: February 12, 2009
"R-6"	Bid Quotation No. 122 dated February 6, 2009, by Henry Merchandising
"R-7"	Bid Quotation No. 122 dated February 6, 2009, by Isudan Food Mart
"R-8"	Bid Quotation No. 122 dated February 6, 2009, by Tacurong Merchandising
"S"	Disbursement Voucher No. 100-2009-06-43 dated May 5, 2009 approved by Datu Sajid Islam U. Ampatuan, in the amount of P 524,404.00
"S-1"	Charge Invoice Receipt No. 3268 dated January 28, 2009, issued by Henry Merchandising

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 36 of 75

X-----X

"S-2"	Official Receipt No. 2884 dated February 17, 2009, issued by Henry Merchandising
"S-3"	Purchase Request No. 409 dated January 5, 2009 approved by Datu Sajid Islam Y. Ampatuan
"S-4"	Purchase Order No. 139 dated January 28, 2009
"S-5"	Abstract of Bid No. 114 advertised on January 7, 2009; Date of Opening-January 22, 2009
"S-6"	Bid Quotation No. 114 dated January 22, 2009 by Henry Merchandising
"S-7"	Bid Quotation No. 114 dated January 22, 2009 by Isulan Food Mart
"S-8"	Bid Quotation No. 114 dated January 22, 2009 by Tacurong Merchandise
"T"	Disbursement Voucher No. 100-2009-06-44 dated May 5, 2009 approved by Datu Sajid Islam U. Ampatuan, in the amount of P 464,468.00
"T-1"	Charge Invoice Receipt No. 3270 dated January 30, 2009, issued by Henry Merchandising
"T-2"	Official Receipt No. 2886 issued by Henry Merchandising
"T-3"	Purchase Request No. 398 dated January 8, 2009 approved by Datu Sajid Islam Y. Ampatuan
"T-4"	Purchase Order No. 137 dated January 30, 2009
"T-5"	Abstract of Bid No. 112 advertised on January 5, 2009; Date of Opening-January 26, 2009
"T-6"	Bid Quotation No. 112 dated January 21, 2009 by Henry Merchandising
"T-7"	Bid Quotation No. 112 dated January 21, 2009 by Isulan Food Mart
"T-8"	Bid Quotation No. 112 dated January 21, 2009 by Tacurong Merchandise
"U"	Disbursement Voucher No. 100-2009-06-45 dated May 5, 2009 approved by Datu Sajid Islam U. Ampatuan, in the amount of P 494,310.00
"U-1"	Charge Invoice Receipt No. 3267 dated February 11, 2009, issued by Henry Merchandising
"U-2"	Official Receipt No. 2887 issued by Henry Merchandising dated February 20, 2009
"U-3"	Purchase Request No. 408 dated January 9, 2009 approved by Datu Sajid Islam Y. Ampatuan
"U-4"	Purchase Order No. 140 dated February 11, 2009
"U-5"	Abstract of Bid No. 115 advertised on January 14, 2009; Date of Opening- February 11, 2009
"U-6"	Bid Quotation No. 115 dated January 28, 2009 by Henry Merchandising
"U-7"	Bid Quotation No. 115 dated January 28, 2009 by Isudan Food Mart
"U-8"	Bid Quotation No. 115 dated January 28, 2009 by Tacurong Merchandise

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 37 of 75

x-----x

"V"	Disbursement Voucher No. 100-2009-06-47 dated May 5, 2009 approved by Datu Sajid Islam U. Ampatuan, in the amount of P 521,340.00
"V-1"	Charge Invoice Receipt No. 4047 dated February 13, 2009, issued by Henry Merchandising
"V-2"	Official Receipt No. 2889 issued by Henry Merchandising dated February 23, 2009
"V-3"	Purchase Request No. 404 dated January 12, 2009 approved by Datu Sajid Islam Y. Ampatuan
"V-4"	Purchase Order No. 133 dated February 13, 2009
"V-5"	Abstract of Bid No. 108 advertised on January 15, 2009; Date of Opening- February 05, 2009
"V-6"	Bid Quotation No. 108 dated January 30, 2009 by Henry Merchandising
"V-7"	Bid Quotation No. 108 dated January 30, 2009 by Isudan Food Mart
"V-8"	Bid Quotation No. 108 dated January 30, 2009 by Tacurong Merchandise
"W"	Disbursement Voucher No. 100-2009-06-47 dated May 5, 2009 approved by Datu Sajid Islam U. Ampatuan, in the amount of P 491, 440.00
"W-1"	Charge Invoice Receipt No. 4055 dated February 16, 2009, issued by Henry Merchandising
"W-2"	Official Receipt No. 2890 issued by Henry Merchandising dated February 24, 2009
"W-3"	Purchase Request No. 412 dated January 15, 2009 approved by Datu Sajid Islam Y. Ampatuan
"W-4"	Purchase Order No. 148 dated February 16, 2009
"W-5"	Abstract of Bid No. 123 advertised on January 21, 2009; Date of Opening- February 11, 2009
"W-6"	Bid Quotation No. 123 dated February 05, 2009 by Henry Merchandising
"W-7"	Bid Quotation No. 123 dated February 05, 2009 by Isudan Food Mart
"W-8"	Bid Quotation No. 123 dated February 05, 2009 by Tacurong Merchandise
"X"	Disbursement Voucher No. 100-2009-06-48 dated May 5, 2009 approved by Datu Sajid Islam U. Ampatuan, in the amount of P 445, 740.00
"X-1"	Purchase Order No. 143 dated January 26, 2009
"X-2"	Charge Invoice Receipt No. 3258 dated January 26, 2009, issued by Henry Merchandising
"X-3"	Abstract of Bid No. 118 advertised on January 8, 2009; Date of Opening- January 22, 2009
"X-4"	Bid Quotation No. 118 dated January 19, 2009 by Henry Merchandising
"X-5"	Bid Quotation No. 118 dated January 19, 2009 by Isudan Food Mart

DECISION*People v. Datu Sajid Islam Uy Ampatuan, et. al.**Criminal Case Nos. SB-17-CRM-0942 to 0977**Page 38 of 75*

x-----x

"X-6"	Bid Quotation No. 118 dated January 19, 2009 by Tacurong Merchandise
"X-7"	Official Receipt No. 2882 issued by Henry Merchandising dated February 13, 2009
"X-8"	Purchase Request No. 399 dated January 15, 2009 approved by Datu Sajid Islam Y. Ampatuan
"Y"	Disbursement Voucher No. 100-2009-05-259 dated May 26, 2009 approved by Datu Sajid Islam U. Ampatuan, in the amount of P 513,636.00
"Y-1"	Charge Invoice Receipt No. 4056 dated March 25, 2009, issued by Henry Merchandising
"Y-2"	Official Receipt No. 2917 issued by Henry Merchandising dated March 30, 2009
"Y-3"	Purchase Request No. 512 dated February 24, 2009 approved by Datu Sajid Islam Y. Ampatuan
"Y-4"	Unnumbered purchase order dated March 25, 2009
"Y-5"	Abstract of Bid No. 175 advertised on February 23, 2009; Date of Opening- March 18, 2009
"Y-6"	Bid Quotation No. 175 dated March 11, 2009 by Henry Merchandising
"Y-7"	Bid Quotation No. 175 dated March 11, 2009 by Tacurong Merchandise
"Y-8"	Bid Quotation No. 175 dated March 11, 2009 by AJA's General Merchandise
"Z"	Disbursement Voucher No. 100-2009-05-260 dated May 26, 2009 approved by Datu Sajid Islam U. Ampatuan, in the amount of P 498, 560.00
"Z-1"	Charge Invoice Receipt No. 4052 dated March 23, 2009, issued by Henry Merchandising
"Z-2"	Official Receipt No. 2912 issued by Henry Merchandising dated March 26, 2009
"Z-3"	Purchase Request No. 496 dated February 20, 2009 approved by Datu Sajid Islam Y. Ampatuan
"Z-4"	Unnumbered purchase order dated March 23, 2009
"Z-5"	Abstract of Bid No. 158 advertised on February 24, 2009; Date of Opening- March 17, 2009
"Z-6"	Bid Quotation No. 158 dated March 11, 2009 by Henry Merchandising
"Z-7"	Bid Quotation No. 158 dated March 11, 2009 by Tacurong Merchandise
"Z-8"	Bid Quotation No. 158 dated March 11, 2009 by AJA's General Merchandise
"AA"	Disbursement Voucher No. 100-2009-05-261 dated May 26, 2009 approved by Datu Sajid Islam U. Ampatuan, in the amount of P 507, 220.00
"AA-1"	Charge Invoice Receipt No. 4048 dated March 20, 2009, issued by Henry Merchandising
"AA-2"	Official Receipt No. 2908 issued by Henry Merchandising dated March 24, 2009

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 39 of 75

X-----X

"AA-3"	Purchase Request No. 494 dated February 19, 2009 approved by Datu Sajid Islam Y. Ampatuan
"AA-4"	Unnumbered purchase order dated March 20, 2009
"AA-5"	Abstract of Bid No. 156 advertised on February 23, 2009; Date of Opening- March 16, 2009
"AA-6"	Bid Quotation No. 156 dated March 09, 2009 by Henry Merchandising
"AA-7"	Bid Quotation No. 156 dated March 09, 2009 by Tacurong Merchandise
"AA-8"	Bid Quotation No. 156 dated March 09, 2009 by AJA's General Merchandise
"BB"	Disbursement Voucher No. 100-2009-05-262 dated May 26, 2009 approved by Datu Sajid Islam U. Ampatuan, in the amount of P 511, 326.00
"BB-1"	Charge Invoice Receipt No. 4019 dated March 18, 2009, issued by Henry Merchandising
"BB-2"	Official Receipt No. 2905 issued by Henry Merchandising dated March 23, 2009
"BB-3"	Purchase Request No. 498 dated February 17, 2009 approved by Datu Sajid Islam Y. Ampatuan
"BB-4"	Unnumbered purchase order dated March 18, 2009
"BB-5"	Abstract of Bid No. 160 advertised on February 19, 2009; Date of Opening- March 11, 2009
"BB-6"	Bid Quotation No. 160 dated March 05, 2009 by Henry Merchandising
"BB-7"	Bid Quotation No. 160 dated March 05, 2009 by Tacurong Merchandise
"BB-8"	Bid Quotation No. 160 dated March 05, 2009 by AJA's General Merchandise
"CC"	Disbursement Voucher No. 100-2009-05-263 dated May 26, 2009 approved by Datu Sajid Islam U. Ampatuan, in the amount of P 470, 780.00
"CC-1"	Charge Invoice Receipt No. 4014 dated March 16, 2009, issued by Henry Merchandising
"CC-2"	Official Receipt No. 2902 issued by Henry Merchandising dated March 20, 2009
"CC-3"	Purchase Request No. 485 dated February 13, 2009 approved by Datu Sajid Islam Y. Ampatuan
"CC-4"	Purchase Order No. 180 dated March 16, 2009
"CC-5"	Abstract of Bid No. 167 advertised on February 16, 2009; Date of Opening- March 9, 2009
"CC-6"	Bid Quotation No. 167 dated March 04, 2009 by Henry Merchandising
"CC-7"	Bid Quotation No. 167 dated March 04, 2009 by Tacurong Merchandise
"CC-8"	Bid Quotation No. 167 dated March 04, 2009 by AJA and Merchandise

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 40 of 75

x-----x

"DD"	Disbursement Voucher No. 100-2009-05-267 dated May 26, 2009 approved by Datu Sajid Islam U. Ampatuan, in the amount of P 419,600.00
"DD-1"	Charge Invoice Receipt No. 4010 dated February 27, 2009, issued by Henry Merchandising
"DD-2"	Official Receipt No. 2896 issued by Henry Merchandising dated March 18, 2009
"DD-3"	Purchase Request No. 503 dated January 26, 2009 approved by Datu Sajid Islam Y. Ampatuan
"DD-4"	Unnumbered purchase order dated February 27, 2009
"DD-5"	Abstract of Bid No. 163 advertised on February 03, 2009; Date of Opening - February 23, 2009
"DD-6"	Bid Quotation No. 163 dated February 17, 2009 by Henry Merchandising
"DD-7"	Bid Quotation No. 163 dated February 17, 2009 by Tacurong Merchandise
"DD-8"	Bid Quotation No. 163 dated February 17, 2009 by AJA & General Merchandise
"EE"	Disbursement Voucher No. 100-2009-07-298 dated July 31, 2009 approved by Datu Sajid Islam U. Ampatuan, in the amount of P523,201.00
"EE-1"	Charge Invoice Receipt No. 4031 dated June 26, 2009, issued by Henry Merchandising
"EE-2"	Official Receipt No. 2895 issued by Henry Merchandising dated July 13, 2009
"EE-3"	Purchase Request No. 1374 dated June 01, 2009 approved by Datu Sajid Islam Y. Ampatuan
"EE-4"	Purchase Order No. 915 dated June 26, 2009
"EE-5"	Abstract of Bid No. 632 advertised on June 1, 2009; Date of Opening- June 19, 2009
"EE-6"	Bid Quotation No. 632 dated June 11, 2009 by Henry Merchandising
"EE-7"	Bid Quotation No. 632 dated June 11, 2009 by ALNors Gen. Merchandise
"EE-8"	Bid Quotation No. 632 dated June 11, 2009 by Genmercen Merchandise
"FF"	Disbursement Voucher No. 100-2009-07-405 dated July 31, 2009 approved by Datu Sajid Islam U. Ampatuan, in the amount of P 480, 927.00
"FF-1"	Charge Invoice Receipt No. 4059 dated July 22, 2009, issued by Henry Merchandising
"FF-2"	Official Receipt No. 2920 issued by Henry Merchandising dated July 31, 2009
"FF-3"	Purchase Request No. 1348 dated June 11, 2009 approved by Datu Sajid Islam Y. Ampatuan
"FF-4"	Purchase Order No. 889 dated July 22, 2009
"FF-5"	Abstract of Bid No. 606 advertised on June 24, 2009; Date of Opening- July 15, 2009

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 41 of 75

X-----X

"FF-6"	Bid Quotation No. 606 dated July 08, 2009 by Henry Merchandising
"FF-7"	Bid Quotation No. 606 da July 08, 2009 by AINors Gen. Merchandise
"FF-8"	Bid Quotation No. 606 dated July 08, 2009 by Genmercen Merchandise
"GG"	Disbursement Voucher No. 100-2009-07-406 dated July 31, 2009 approved by Datu Sajid Islam U. Ampatuan, in the amount of P 493, 992.00
"GG-1"	Charge Invoice Receipt No. 4057 dated July 20, 2009, issued by Henry Merchandising
"GG-2"	Official Receipt No. 2916 issued by Henry Merchandising dated July 29, 2009
"GG-3"	Purchase Request No. 1347 dated June 19, 2009 approved by Datu Sajid Islam Y. Ampatuan
"GG-4"	Purchase Order No. 888 dated July 20, 2009
"GG-5"	Abstract of Bid No. 605 advertised on June 11, 2009; Date of Opening- July 14, 2009
"GG-6"	Bid Quotation No. 605 dated July 08, 2009 by Henry Merchandising
"GG-7"	Bid Quotation No. 605 dated July 08, 2009 by AINors Gen. Merchandise
"GG-8"	Bid Quotation No. 605 dated July 08, 2009 by Genmercen Merchandise
"HH"	Disbursement Voucher No. 100-2009-07-503 dated July 31, 2009 approved by Datu Sajid Islam U. Ampatuan, in the amount of P 467, 260.00
"HH-1"	Charge Invoice Receipt No. 4045 dated July 15, 2009, issued by Henry Merchandising
"HH-2"	Official Receipt No. 2909 issued by Henry Merchandising dated July 24, 2009
"HH-3"	Purchase Request No. 1387 dated June 11, 2009 approved by Datu Sajid Islam Y. Ampatuan
"HH-4"	Purchase Order No. 927 dated July 15, 2009
"HH-5"	Abstract of Bid No. 642 advertised on June 17, 2009; Date of Opening- July 08, 2009
"HH-6"	Bid Quotation No. 642 dated July 03, 2009 by Henry Merchandising
"HH-7"	Bid Quotation No. 642 dated July 03, 2009 by AINors Gen. Merchandise
"HH-8"	Bid Quotation No. 642 dated July 03, 2009 by Genmercen Merchandise
"II"	Disbursement Voucher No. 100-2009-07-504 dated July 31, 2009 approved by Datu Sajid Islam U. Ampatuan, in the amount of P 489, 628.00
"II-1"	Charge Invoice Receipt No. 4043 dated July 13, 2009, issued by Henry Merchandising
"II-2"	Official Receipt No. 2906 issued by Henry Merchandising dated August 22, 2009

DECISION*People v. Datu Sajid Islam Uy Ampatuan, et. al.**Criminal Case Nos. SB-17-CRM-0942 to 0977**Page 42 of 75*

x-----x

"HI-3"	Purchase Request No. 1386 dated June 11, 2009 approved by Datu Sajid Islam Y. Ampatuan
"II-4"	Purchase Order No. 928 dated July 13, 2009
"II-5"	Abstract of Bid No. 641 advertised on June 25, 2009; Date of Opening- July 16, 2009
"II-6"	Bid Quotation No. 641 dated July 08, 2009 by Henry Merchandising
"II-7"	Bid Quotation No. 641 dated July 08, 2009 by AINors Gen. Merchandise
"II-8"	Bid Quotation No. 641 dated July 08, 2009 by Genmercen Merchandise
"JJ"	Disbursement Voucher No. 100-2009-07-505 dated July 31, 2009 approved by Datu Sajid Islam U. Ampatuan, in the amount of P 484, 100.00
"JJ-1"	Charge Invoice Receipt No. 4041 dated July 10, 2009, issued by Henry Merchandising
"JJ-2"	Official Receipt No. 2903 issued by Henry Merchandising dated August 20, 2009
"JJ-3"	Purchase Request No. 1385 dated July 9, 2009 approved by Datu Sajid Islam Y. Ampatuan
"JJ-4"	Purchase Order No. 925 dated June 10, 2009
"JJ-5"	Abstract of Bid No. 641 advertised on June 11, 2009; Date of Opening- July 02, 2009
"JJ-6"	Bid Quotation No. 641 dated June 25, 2009 by Henry Merchandising
"JJ-7"	Bid Quotation No. 641 dated June 25, 2009 by AINors Gen. Merchandise
"JJ-8"	Bid Quotation No. 641 dated June 25, 2009 by Genmercen Merchandise
"KK"	Disbursement Voucher No. 100-2009-07-506 dated July 31, 2009 approved by Datu Sajid Islam U. Ampatuan, in the amount of P 498, 791.00
"KK-1"	Charge Invoice Receipt No. 4039 dated June 30, 2009, issued by Henry Merchandising
"KK-2"	Official Receipt No. 5885 issued by Henry Merchandising dated August 16, 2009
"KK-3"	Purchase Request No. 1384 dated June 01, 2009 approved by Datu Sajid Islam Y. Ampatuan
"KK-4"	Purchase Order No. 924 dated June 30, 2009
"KK-5"	Abstract of Bid No. 640 advertised on June 4, 2009; Date of Opening- June 24, 2009
"KK-6"	Bid Quotation No. 640 dated June 18, 2009 by Henry Merchandising
"KK-7"	Bid Quotation No. 640 dated June 18, 2009 by AINorsGen. Merchandise
"KK-8"	Bid Quotation No. 640 dated June 18, 2009 by Genmercen Merchandise

DECISION

People v. Datu Sajid Islam Uy Ampatuan., et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 43 of 75

x-----x

"LL"	Disbursement Voucher No. 100-2009-07-507 dated July 31, 2009 approved by Datu Sajid Islam U. Ampatuan, in the amount of P 500,825.00
"LL-1"	Charge Invoice Receipt No. 4033 dated June 29, 2009, issued by Henry Merchandising
"LL-2"	Official Receipt No. 5884 issued by Henry Merchandising dated August 7, 2009
"LL-3"	Purchase Request No. 1382 dated June 01, 2009 approved by Datu Sajid Islam Y. Ampatuan
"LL-4"	Purchase Order No. 922 dated June 29, 2009
"LL-5"	Abstract of Bid No. 639 advertised on June 1, 2009; Date of Opening- June 23, 2009
"LL-6"	Bid Quotation No. 639 dated June 17, 2009 by Henry Merchandising
"LL-7"	Bid Quotation No. 639 dated June 17, 2009 by AINors Gen. Merchandise
"LL-8"	Bid Quotation No. 639 dated June 17, 2009 by Genmercen Merchandise
"MM"	Disbursement Voucher No. 100-2009-07-508 dated July 31, 2009 approved by Datu Sajid Islam U. Ampatuan, in the amount of P 473,785.00
"MM-1"	Charge Invoice Receipt No. 4053 dated July 17 2009, issued by Henry Merchandising
"MM-2"	Official Receipt No. 2913 issued by Henry Merchandising dated July 27, 2009
"MM-3"	Purchase Request No. 1392 dated June 16, 2009 approved by Datu Sajid Islam Y. Ampatuan
"MM-4"	Purchase Order No.1932 dated July 17, 2009
"MM-5"	Abstract of Bid No. 648 advertised on June 23, 2009; Date of Opening- July 13, 2009
"MM-6"	Bid Quotation No. 648 dated July 7, 2009 by Henry Merchandising
"MM-7"	Bid Quotation No. 648 dated July 7, 2009 by AINors Gen. Merchandise
"MM-8"	Bid Quotation No. 648 dated July 7, 2009 by Genmercen Merchandise
"NN"	Disbursement Voucher No. 100-2009-05-265 dated May 26, 2009 approved by Datu Sajid Islam U. Ampatuan, in the amount of P 505, 390.00
"NN-1"	Charge Invoice Receipt No. 4005 dated February 25, 2009, issued by Henry Merchandising
"NN-2"	Official Receipt No. 2893 issued by Henry Merchandising dated March 17, 2009
"NN-3"	Purchase Request No. 499 dated January 23, 2009 approved by Datu Sajid Islam Y. Ampatuan
"NN-4"	Unnumbered Purchase Order dated February 25, 2009

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 44 of 75

x-----x

"NN-5"	Abstract of Bid No. 161 advertised on January 28, 2009; Date of Opening- February 18, 2009
"NN-6"	Bid Quotation No. 161 dated February 12, 2009 by Henry Merchandising
"NN-7"	Bid Quotation No. 161 dated February 12, 2009 by Tacurong Merchandise
"NN-8"	Bid Quotation No. 161 dated February 12, 2009 by AJA Gen. Merchandise
"OO"	Disbursement Voucher No. 100-2009-05-264 dated May 26, 2009 approved by Datu Sajid Islam U. Ampatuan, in the amount of P 524,126.00
"OO-1"	Charge Invoice Receipt No. 4012 dated March 13, 2009, issued by Henry Merchandising
"OO-2"	Official Receipt No. 2899 issued by Henry Merchandising dated March 19, 2009
"OO-3"	Purchase Request No. 492 dated February 12, 2009 approved by Datu Sajid Islam Y. Ampatuan
"OO-4"	Purchase Order No. 173 dated March 13, 2009
"OO-5"	Abstract of Bid No. 154 advertised on February 11, 2009; Date of Opening- March 5, 2009
"OO-6"	Bid Quotation No. 154 dated February 27, 2009 by Henry Merchandising
"OO-7"	Bid Quotation No. 154 dated February 27, 2009 by Tacurong Merchandise
"OO-8"	Bid Quotation No. 154 dated February 27, 2009 by AJA Gen. Merchandise
"PP"	Disbursement Voucher No. 100-2009-08-236 dated August 28, 2009 approved by Datu Sajid Islam U. Ampatuan, in the amount of P 472,100.00
"PP-1"	Purchase Request dated September 1, 2009 approved by Datu Sajid Islam Y. Ampatuan
"PP-2"	Unnumbered Purchase Order dated September 28, 2009
"PP-3"	Abstract of Bid advertised on September 1, 2009; Date of Opening- September 25, 2009
"PP-4"	Bid Quotation dated September 15, 2009 by Henry Merchandising
"PP-5"	Bid Quotation dated September 15, 2009 by AINors Gen. Merchandise
"PP-6"	Bid Quotation dated September 15, 2009 by Genmercen Merchandise
"QQ"	Disbursement Voucher No. 100-2009-08-237 dated August 28, 2009 approved by Datu Sajid Islam U. Ampatuan, in the amount of P 499,290.00
"QQ-1"	Purchase Request dated September 7, 2009 approved by Datu Sajid Islam Y. Ampatuan
"QQ-2"	Unnumbered Purchase Order dated September 28, 2009
"QQ-3"	Abstract of Bid advertised on September 1, 2009; Date of Opening- September 25, 2009

DECISION*People v. Datu Sajid Islam Uy Ampatuan, et. al.**Criminal Case Nos. SB-17-CRM-0942 to 0977**Page 45 of 75*

x-----x

"QQ-4"	Bid Quotation dated September 15, 2009 by Henry Merchandising
"QQ-5"	Bid Quotation dated September 15, 2009 by AlNors Gen. Merchandise
"QQ-6"	Bid Quotation dated September 15, 2009 by Genmercen Merchandise
"RR"	Disbursement Voucher No. 100-2009-08-238 dated August 28, 2009 approved by Datu Sajid Islam U. Ampatuan, in the amount of P 352,462.00
"RR-1"	Purchase Request dated September 1, 2009 approved by Datu Sajid Islam Y. Ampatuan
"RR-2"	Unnumbered Purchase Order dated September 28, 2009
"RR-3"	Abstract of Bid advertised on September 1, 2009; Date of Opening- September 25, 2009
"RR-4"	Bid Quotation dated September 15, 2009 by Henry Merchandising
"RR-5"	Bid Quotation dated September 15, 2009 by AlNors Gen. Merchandise
"RR-6"	Bid Quotation dated September 15, 2009 by Genmercen Merchandise
"SS"	Disbursement Voucher No. 100-2009-08-239 dated August 28, 2009 approved by Datu Sajid Islam U. Ampatuan, in the amount of P 433,950.00
"SS-1"	Purchase Request No. 1673 dated September 3, 2009 approved by Datu Sajid Islam Y. Ampatuan
"SS-2"	Purchase Order No. 898 dated September 28, 2009
"SS-3"	Abstract of Bid No. 892 advertised on September 2, 2009- No date of opening
"SS-4"	Bid Quotation No. 892 dated September 14, 2009
"SS-5"	Bid Quotation No. 892 dated September 14, 2009
"SS-6"	Bid Quotation No. 892 dated September 14, 2009
"TT"	Disbursement Voucher No. 100-2009-08-240 dated August 28, 2009 approved by Datu Sajid Islam U. Ampatuan, in the amount of P 455,370.00
"TT-1"	Purchase Request dated September 14, 2009 approved by Datu Sajid Islam Y. Ampatuan
"TT-2"	Purchase Order No 890 dated September 14, 2009
"TT-3"	Abstract of Bid No. 893 advertised on September 14, 2009- No date of opening
"TT-4"	Bid Quotation No. 893 dated September 14, 2009
"TT-5"	Bid Quotation No. 893 dated September 14, 2009
"TT-6"	Bid Quotation No. 893 dated September 14, 2009
"UU"	Disbursement Voucher No. 100-2009-08-241 dated August 28, 2009 approved by Datu Sajid Islam U. Ampatuan, in the amount of P 438,057.00
"UU-1"	Purchase Request No. 1675 dated September 14, 2009 approved by Datu Sajid Islam Y. Ampatuan

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 46 of 75

x-----x

"UU-2"	Purchase Order dated September 14, 2009 °
"UU-3"	Abstract of Bid No. 893 advertised on September 14, 2009- No date of opening
"UU-4"	Bid Quotation No. 893 dated September 14, 2009
"UU-5"	Bid Quotation No. 893 dated September 14, 2009
"UU-6"	Bid Quotation No. 893 dated September 14, 2009
"VV"	Disbursement Voucher No. 100-2009-08-242 dated August 28, 2009 approved by Datu Sajid Islam U. Ampatuan, in the amount of P 500, 174.00
"VV-1"	Purchase Request No. 1676 dated September 14, 2009 approved by Datu Sajid Islam Y. Ampatuan
"VV-2"	Purchase Order No. 901 dated September 14, 2009
"VV-3"	Abstract of Bid No. 894 advertised on September 14, 2009- No date of opening
"VV-4"	Bid Quotation No. 894 dated September 14, 2009
"VV-5"	Bid Quotation No. 894 dated September 14, 2009
"VV-6"	Bid Quotation No. 894 dated September 14, 2009
"WW"	Disbursement Voucher No. 100-2009-08-243 dated August 28, 2009 approved by Datu Sajid Islam U. Ampatuan, in the amount of P 416, 574.00
"WW-1"	Purchase Request No. 1677 dated September 14, 2009 approved by Datu Sajid Islam Y. Ampatuan
"WW-2"	Purchase Order No. 902 dated September 14, 2009
"WW-3"	Abstract of Bid No. 895 advertised on September 14, 2009- No date of opening
"WW-4"	Bid Quotation No. 895 dated September 14, 2009
"WW-5"	Bid Quotation No. 895 dated September 14, 2009
"WW-6"	Bid Quotation No. 895 dated September 14, 2009
"XX"	Disbursement Voucher No. 100-2009-08-244 dated August 28, 2009 approved by Datu Sajid Islam U. Ampatuan, in the amount of P 456,831.00
"XX-1"	Purchase Request No. 1678 dated September 14, 2009 approved by Datu Sajid Islam Y. Ampatuan
"XX-2"	Purchase Order No. 903 dated September 14, 2009
"XX-3"	Abstract of Bid No. 897 advertised on September 14, 2009- No date of opening
"XX-4"	Bid Quotation No. 897 dated September 14, 2009
"XX-5"	Bid Quotation No. 897 dated September 14, 2009
"XX-6"	Bid Quotation No. 897 dated September 14, 2009

EVIDENCE FOR THE DEFENSE

I. TESTIMONIAL EVIDENCE



DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 47 of 75

x-----x

According to the *Pre-Trial Order*¹⁴⁷ dated June 19, 2018, the defense was set to present twelve (12) witnesses, including accused Datuali K. Abpi, Al Haj, and accused Engr. Landap Guinaid. However, during the course of trial, the defense was not able to present any other witnesses apart from Datu Sajid Islam Uy Ampatuan, whose testimony was ordered stricken from the records, and Norudin S. Utto, who was not allowed to testify due to the Prosecution's objection.

II. DOCUMENTARY EVIDENCE

In its *Resolution*¹⁴⁸ dated June 10, 2022, the Court resolved to admit the following documentary exhibits formally offered by the defense: Exhibits "1", "14", "14-A", "14-B", "14-C", "15", "15-A", "15-B", "15-C", "16", "16-A", "16-B", "16-C", "17", "17-A", "17-B", "17-C", "18", "18-A", "18-B", "18-C", "19", "19-A", "19-B", "19-C", "20", "20-A", "20-B", "20-C", "21", "21-A", "21-B", "21-C", "22", "22-A", "22-B", "22-C", "23", "23-A", "23-B", "23-C", "24", "24-A", "24-B", "24-C", "25", "25-A", "25-B", "25-C", "26", "26-A", "26-B", "26-C", "27", "27-A", "27-B", "27-C", "28", "28-A", "28-B", "28-C", "29", "29-A", "29-B", "29-C", "30", "30-A", "30-B", "30-C", "31", "31-A", "31-B", "31-C", "32", "32-A", "32-B", "32-C", "33", "33-A", "33-B", "33-C", "34", "34-A", "34-B", "34-C", "35", "35-A", "35-B", "35-C", "36", "36-A", "36-B", "36-C", "37", "37-A", "37-B", "37-C", "38", "38-A", "38-B", "38-C", "39", "39-A", "39-B", "39-C", "40", "40-A", "40-B", "40-C", "41", "41-A", "41-B", "41-C", "42", "42-A", "42-B", "42-C", "43", "43-A", "43-B", "43-C", "44", "44-A", "44-B", "44-C", "45", "45-A", "45-B", "45-C", "46", "46-A", "46-B", "46-C", "47", "47-A", "47-B", and "47-C", over the objection of the prosecution, considering that they are common exhibits.

FINDINGS OF FACT

The following facts were established from the evidence presented and admitted during trial, together with the stipulations between the prosecution and defense, to wit:

¹⁴⁷ Records, Vol. 2, p. 88.

¹⁴⁸ Records, Vol. 6, pp. 259-261.

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 48 of 75

x-----x

Accused Sajid is the same person arraigned in these cases. At the time material to the Informations, he was a public officer, being the Officer-In-Charge (OIC) of the Provincial Government of Maguindanao, but never elected as the Governor of the Province of Maguindanao and was only appointed thereto on January 26, 2009 until September 30, 2009. Accused Abpi was the Provincial Budget Officer at the time material to the Informations.¹⁴⁹

Accused Sajid and Abpi admitted that the copies of various Purchase Requests from January 2009 to September 2009 that were offered by the prosecution in evidence were faithful reproductions of the originals. The two accused also admitted that the copies of the various Purchase Orders from April 2008 to September 2009 that were offered by the prosecution in evidence were faithful reproductions of the originals. They also admitted that the copies of various Disbursement Vouchers that were offered by the prosecution in evidence were faithful reproductions of the originals. Accused Sajid, however, claimed that his signatures appearing on those copies were merely stamped, not original, signatures.

Regarding D.V. No. 100-2009-06-47, the signature of accused Abpi in Exhibit "W-5" was merely stamped. Regarding D.V. No. 100-2009-06-48, the signature of accused Abpi in Exhibit "X-5" was merely stamped. Regarding the DVs involved in Crim. Case Nos. SB-17-CRM-0952 to SB-17-CRM-0977 the signature of accused Abpi in the second copy of the Abstract of Bids was merely stamped, and the first signature appearing in the first copy appears to be different from the previous signature in the previous exhibits. They, however, admit that the copies were faithful reproductions of the originals.

Accused Sajid admitted that Exh. "HHH" to "A¹⁴" were faithful reproductions of the source document, but his signature therein did not appear to be his customary signature. Accused Abpi also admitted that Exh. "HHH" to "A¹⁴" were faithful reproductions of the source document, but he had no participation in the preparation of the said documents.

The prosecution also admitted that the signatures of accused Sajid in the subject disbursement vouchers (Exhibit "Q" to "XX-4")

¹⁴⁹ Pre-Trial Order dated June 19, 2018.

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 49 of 75

X-----X

issued in favor of Henry Merchandising in various amounts were either stamped or computer-generated and were not his original signatures. This admission, however, does not discount the fact that the accused or any other person may or may not have been responsible for the placing of his signatures on the subject documents.

ISSUES

Taking all the established facts into consideration, the question before us now is whether or not accused Ampatuan and accused Abpi are guilty beyond reasonable doubt of the crimes charged, to wit:

1. Violation of Section 3(e) of R.A. No. 3019;
2. Malversation of Public Funds (Art. 217, RPC); and
3. Thirty-four (34) counts of Falsification of Public Documents (Art. 171, RPC).

THE COURT'S RULING

Before we proceed with our ruling and discussion, it should be noted that we opted to exclude accused **JOHN ESTELITO G. DOLLOSA, JR.** and **OSMEÑA M. BANDILA** from the Court's determination in these cases since they were neither arrested nor arraigned, and remain at large, thus, jurisdiction over their person was never obtained. As such, we shall focus on determining the culpability, if any, of accused **DATU SAJID ISLAM UY AMPATUAN** and **DATUALI KANAKAN ABPI, Al Haj**, who both entered "Not Guilty" pleas to these charges.

As always, this Court is mindful of the well-entrenched principle in jurisprudence that in every criminal case where the accused enjoys the presumption of innocence, he is entitled to acquittal unless his guilt is shown beyond reasonable doubt. Requiring proof of guilt beyond reasonable doubt necessarily means that mere suspicion of the guilt of the accused, no matter how strong, should not sway judgment against him. It further means that the courts should duly consider every evidence favoring him, and that in the process the courts should persistently insist that accusation is not synonymous with guilt; hence,

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 50 of 75

X-----X

every circumstance favoring his innocence should be fully taken into account.¹⁵⁰

Additionally, where the inculpatory facts and circumstances are susceptible of two or more interpretations, one of which is consistent with the innocence of the accused while the others may be compatible with the finding of guilt the court must acquit the accused because the evidence does not fulfill the test of moral certainty required for conviction.¹⁵¹

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

Sec. 3 (e) of R.A. No. 3019 provides:

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

(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.

The essential elements of the said crime are as follows:

1. The accused must be a public officer discharging administrative, judicial, or official functions;
2. He must have acted with manifest partiality, evident bad faith, or inexcusable negligence; and

¹⁵⁰ *People v. Mahinay*, G.R. No. 199894, 5 April 2017, (citing *People v. Mejia*, G.R. Nos. 118940-4 I and G.R. No. 119407, July 7, 1997, 275 SCRA 127, 155).

¹⁵¹ *People v. Malbog*, G.R. No. 106634, 12 October 2000, 396 PHIL 784-808.

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 51 of 75

x-----x

3. That his action caused any undue injury to any party, including the government, or giving any private party unwarranted benefits, advantage, or preference in the discharge of his functions.

First element. There is no dispute as to the presence of the first element. Accused Sajid admitted that he served as OIC-Governor of Maguindanao although he was never elected as the Governor of the Province of Maguindanao and was only appointed thereto on January 26, 2009 until September 30, 2009. Meanwhile, accused Abpi served as the Provincial Budget Officer and BAC member.

Second element. The offense under Section 3(e) of RA 3019 may be committed either by *dolo* or by *culpa*. As aptly explained by the Supreme Court in *Uriarte v. People*¹⁵², *dolo* exists when the accused acts with evident bad faith or manifest partiality, while *culpa* exists when the accused commits gross inexcusable negligence. The same case¹⁵³ discussed the definitions of “manifest partiality”, “evident bad faith”, and “gross inexcusable negligence” as follows:

There is “manifest partiality” when there is a clear, notorious or plain inclination or predilection to favor one side or person rather than another.¹⁵⁴ “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.¹⁵⁵ 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.¹⁵⁶ “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.¹⁵⁷

¹⁵² G.R. No. 169251, December 20, 2006.

¹⁵³ *Ibid.*

¹⁵⁴ *Ibid.*, citing *Alvizo v. Sandiganbayan*, 454 Phil. 34, 72 (2003), citing Webster, third new international dictionary 1646 and *bouvier's law dictionary*, 3rd ed., p. 2083.

¹⁵⁵ *Ibid.*, citing *Sistoza v. Desierto*, 437 Phil. 117, 132 (2002), citing *Llorente, Jr. v. Sandiganbayan*, 350 Phil. 820, 843 (1998).

¹⁵⁶ *Ibid.*, citing *Air France vs. Carrascoso*, 124 Phil 722, 737 (1966), cited in *Alvizo v. Sandiganbayan*, *supra*, at 344.

¹⁵⁷ *Ibid.*, citing *Sistoza v. Desierto*, *supra* note 69, at 326, citing *De la Victoria v. Mongaya*, 404 Phil. 609, 619 (2001).

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 52 of 75

x-----x

The three modes are distinct from each other, thus, proof of *any* of these three in connection with the prohibited acts mentioned in Section 3(e) of R.A. No. 3019 is enough to convict.¹⁵⁸

As a general rule, R.A. No. 9184 mandates that all procurements undergo competitive bidding.¹⁵⁹ In limited instances¹⁶⁰, the procuring government entity can do away with public bidding and resort to alternative modes of procurement, such as negotiated procurement.¹⁶¹ Hence, negotiated procurement can be used to in cases of emergency if it can be shown that: (1) there is an existing emergency; (2) there is prior approval¹⁶² to resort to negotiated procurement; and (3) the chosen supplier is technically, legally, and financially capable.¹⁶³

Even in cases of emergency purchases, the BAC still needs to evaluate the eligibility of a participating supplier. In relation to this, Sec. 23.6 of the IRR-A of R.A. No. 9184 requires, among others, that the supplier must have a valid business or mayor's permit, valid Bureau of Internal Revenue (BIR) taxpayer's identification number, and Department of Trade and Industry business name registration or a Securities and Exchange Commission registration certificate.¹⁶⁴

¹⁵⁸ *Sison v. People*, G.R. Nos. 170339, 170398-403, March 9, 2010 citing *Fonacier v. Sandiganbayan*, G.R. No. 50691, 5 December 1994, 238 SCRA 655.

¹⁵⁹ Government Procurement Reform Act, Sec. 10.

¹⁶⁰ Sec. 53 of the law provides that negotiated procurement can only be resorted to in the following instances:

- a. In cases of two failed biddings;
- 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 man-made 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 less 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 on-going infrastructure project. Provided, however, that the original contract is the result of a Competitive Bidding; the subject contract to be negotiated has similar scope of work; or
- e. Subject to the guidelines, in cases of procurement of goods from other agency of the Government.

¹⁶¹ *Id.*, Sec. 48(e).

¹⁶² Sec. 48.1, Implementing Rules and Regulations Part A of Republic Act 9184 (As Amended), hereinafter "IRR-A of R.A. No. 9184" (2003).

¹⁶³ *Id.*, Sec. 53.

¹⁶⁴ *Id.*, Sec. 23.6 reads:

23.6. Eligibility Check for the Procurement of Goods and Infrastructure Projects

The determination of eligibility shall be based on the submission of the following documents to the BAC, utilizing the forms prepared by the BAC and using the criteria stated in Section 23.11 of this IRR-A:

1. Class "A" Documents –

Legal Documents

- a) Department of Trade and Industry (DTI) business name registration or SEC registration certificate, whichever may be appropriate under existing laws of the Philippines;
- b) Valid and current Mayor's permit/municipal license;
- c) Taxpayer's Identification Number;
- d) Statement of the prospective bidder that it is not "blacklisted" or barred from bidding by the Government or any of its agencies, offices, corporations or LGUs, including non-inclusion in the Consolidated Blacklisting Report issued by the GPPB, once released in accordance with the guidelines to be issued by the GPPB as provided in Section 69.4 of this IRR-A;
- e) Other appropriate licenses as may be required by the procuring entity concerned;
- f) Certificate of G-EPS Registration; x x x

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 53 of 75

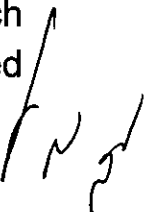
x-----x

Regardless of the mode resorted to, the procurement and disbursement stages are separate and distinct, and require acts that are carried out by different responsible public officers. The procurement process, as far as these cases are concerned, is carried out by the Province's BAC, whose functions include facilitating pre-procurement and pre-bid conferences, determining the eligibility of prospective bidders, receiving bids and evaluating the same, undertaking post-qualification proceedings, and thereafter recommending the award of contracts to the local chief executive — in this case accused Sajid as OIC-Governor of Maguindanao. In the event that competitive bidding cannot push through, the BAC has the responsibility to recommend the use of alternative modes of procurement provided under the R.A. No. 9184.

In other words, the BAC has complete control in determining the qualification and capacity of bidders or direct contractors to deliver goods that the Province requires. After the BAC has determined the supplier of goods, it is accused Ampatuan, as the local chief executive, who signs, among others, the Purchase Order (PO) to order the goods from the supplier, and the DV to effect payment of the goods delivered.

Thus, at the core of these cases is the prosecution's theory that no public bidding was done in the numerous purchases of food supply made by the Provincial Government of Maguindanao for the period from February 2, 2009 to September 30, 2009. Despite the absence of public bidding, the Provincial Government of Maguindanao was able to disburse public funds in favor of a supplier called Henry Merchandising in the aggregate amount of **Sixteen Million Three Hundred Seventeen Thousand Five Hundred Fifty-Nine Pesos**. (P16,317,559.00). In the normal course of business, such disbursement would have been perfectly legal, if only Henry Merchandising is not fictitious or non-existent, as was alleged by the prosecution. Did the prosecution successfully prove the non-existence or fictitious character of the supplier "Henry Merchandising" thus proving that herein accused are guilty of criminal acts violative of Section 3(e) of R.A. No. 3019? We rule in the affirmative.

As argued by the prosecution, the accused conspired with each other to make it appear that: Henry Merchandising was a qualified



DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 54 of 75

X-----X

supplier of various food supplies; it delivered such goods to the Province; and the Province disbursed public funds to pay for such goods. In truth, no such deliveries were made since Henry Merchandising did not exist as an entity.

In all the purchases subject of these cases, the Abstracts of Bids¹⁶⁵ indicate that negotiated procurements were resorted to by the BAC without specifying the reason therefor. In fact, there are no supporting documents to justify the BAC's decision to resort to negotiated procurement under Section 53 (b). There is no Resolution from the *Sangguniang Panlalawigan* declaring a state of local emergency or calamity in Maguindanao. Neither were there any Certifications of Emergency Purchase attached to the corresponding POs, as required in the PO forms. In fact, in all the POs, the box or portion requiring the details of the "Approval of Purchase through Negotiated Procurement" were left blank. The PRs and POs also do not indicate the "place of delivery", "date of delivery", "delivery term", "payment term", or even the specific barangay within the province that would be receiving the goods for auditing purposes.

More importantly, the prosecution's evidence shows that no certificate of business registration was issued to Henry Merchandising for the years 2008 to 2010.¹⁶⁶ In addition to that, the BIR¹⁶⁷ has no record of the latter as a taxpayer, and based on COA-SAO Report No. 2010-02, Henry Merchandising, according to the team's inquiry with tricycle drivers and ocular inspection of the entire Poblacion Market, did not exist. Witness State Auditor Lopez also testified that they did not find Henry Merchandising and the other suppliers in the list in the establishments located at the public market at Poblacion, Tacurong City when they went there to validate the physical existence of Henry Merchandising. What's more, transactions ranging from P232,137.50 to P563,035.00 were paid in cash to Henry, exceeding the allowable amount of P15,000.00 per transaction and violating Section 4.3.2 of COA Circular No. 97-002. Any legitimate business regularly transacting with the government would be wary of these auditing rules for fear of possible disallowances and even criminal penalties. Finally, prosecution witness and State Auditor Pascual testified that none of

¹⁶⁵ Exhibits "Q-5", "R-5", "S-5", "T-5", "U-5", "V-5", "W-5", "X-3", "Y-5", "Z-5", "AA-5", "BB-5", "CC-5", "DD-5", "EE-5", "FF-5", "GG-5", "HH-5", "II-5", "JJ-5", "KK-5", "LL-5", "MM-5", "NN-5", "OO-5", "PP-3", "QQ-3", "RR-3", "SS-3", "TT-3", "UU-3", "VV-3", "WW-3", and "XX-3".

¹⁶⁶ Exh. "AAA"

¹⁶⁷ Exh. "B14"

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 55 of 75

X-----X

the bidders, including Henry Merchandising, submitted documents showing their eligibility requirements. In other words, Henry Merchandising was an unqualified bidder and supplier with a highly doubtful existence.

In these cases, accused Abpi, as member of the BAC, signed and recommended 34 emergency purchases from Henry Merchandising, cumulatively worth P16,317,559.00. Given the number of purchases made in a span of seven months, all for the same items – rice M-I, noodles (Maggi), sardine (Young's Town), brown sugar, and dried fish in strikingly large quantities – but with Henry Merchandising not having any actual or physical store or warehouse where stocks of these items could be found, this Court is convinced that accused Abpi acted with evident bad faith.

After the BAC processes, the subsequent stages leading to disbursement of public funds require the participation of the Head of the Procuring Entity (HoPE), in this case accused Sajid, to issue a PO. The PO serves to confirm the intent of the Government to purchase the goods itemized therein. Upon the signing of the conformity portion in the said document, the chosen supplier effectively undertakes to deliver the said goods to the Government.

As previously mentioned, accused Sajid, as HoPE and authorized official of the Requisitioning Office, together with the Provincial Accountant accused Dollosa who certified that funds are available without specifying the R.O. No., signed the POs for all the transactions. A careful scrutiny of the POs, however, would reveal that the necessary entries were left blank. Still, the documents were signed by Henry Merchandising's representative, accused Sajid, and accused Dollosa. Such glaring omissions cannot simply be brushed aside, as they are severely deleterious to the Government especially since said details determine how supplier's obligation can be carried out and when the obligation to deliver becomes due. Additionally, the POs also lack the details pertaining to the Certification of Emergency Purchase. As stated above, each PO contains a box with the following entries, which were all left blank: "In case of Negotiated Purchase pursuant to Section 369 (a) of RA 7160, this portion must be accomplished [x x x x]," to wit:

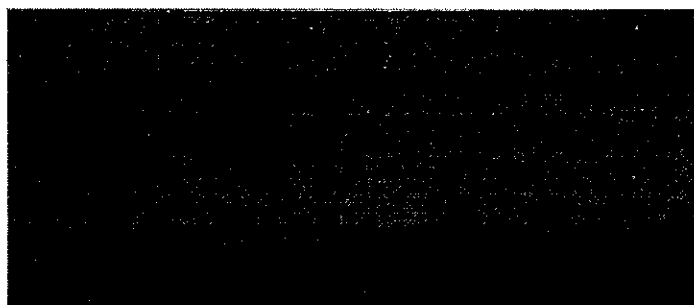
DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 56 of 75

x-----x



In a span of nine months from January 2009 to September 2009, accused Sajid signed 34 POs, the issuance of which appears to be highly irregular because (i) nine POs¹⁶⁸ were unnumbered, (ii) the POs that should have been issued sequentially were issued in a jumbled order,¹⁶⁹ and (iii) five POs¹⁷⁰ in the aggregate amount of P2,267,006.00 were signed and released on the same day (or on September 14, 2009)—all for emergency purchases of the same five kinds of goods (i.e., rice, noodles, sardine, brown sugar, and dried fish).

After the PO is issued and delivery of goods is made by the supplier, a DV is then issued to authorize payment to the supplier.

As can be well-remembered, the Supreme Court in *Zoleta v. Sandiganbayan*¹⁷¹ had the occasion to discuss that DVs pertain to instruments that certify the necessity and lawfulness of payment to a person for services performed or delivery of supplies, materials, and equipment, and that all the necessary requirements for the same are present at the time of signing, to wit:

The term “voucher”, when used in connection with disbursement of money, implies some instrument that shows on what account or by what authority a particular payment has been made, or that services have been performed which entitle the party to whom it is issued to payment. Corollarily, when an authorized person approves a disbursement voucher, he certifies to the correctness of the entries therein, among others: that the expenses incurred were necessary and lawful, the supporting documents are complete, and the availability of cash therefor. He also attests that the person who performed the services or delivered the supplies, materials, or equipment is entitled to payment.¹⁷²

¹⁶⁸ See Exhs. “Y-4”, “Z-4”, “AA-4”, “BB-4”, “DD-4”, “NN-4”, “PP-2”, “QQ-2”, and “UU-2”.

¹⁶⁹ See Exh. “V-4”, “X-1”, “Q-4”, “S-4” and “T-4” where P.O. Nos. that should appear earlier in the sequence were issued on a later date than they should have; also see COA-SAO Report No. 2010-02, p. 62 & 67 (Exh. “D-19” and “D-24”).

¹⁷⁰ See Exh. “TT-2”, “UU-2”, “VV-2”, “WW-2” and “XX-2”.

¹⁷¹ G.R. No. 185224, 29 July 2015.

¹⁷² *Atienza v. Villarosa*, G.R. No. 161081, 10 May 2005.

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 57 of 75

X-----X

Accused Sajid, in his Memorandum, strongly insisted that the signatures appearing over his name on the DVs were either stamped or computer-generated, but he did not categorically deny that such signatures were his. He merely asserted that they were not his original, handwritten signatures. Moreover, a careful review of all the DVs would show that the vouchers are substantially infirm, given the following circumstances: (i) the lack of required supporting documentation; (ii) the fact that the indicated payee is a fictitious, or at the very least highly questionable, entity; and (iii) the lack of entries relating to necessary details. As OIC-Governor of the province, it was accused Sajid's job and responsibility to make sure that public funds of the province were disbursed properly. This Court is convinced that he failed to do so, and with such omission, he acted with evident bad faith, manifest partiality and/or gross inexcusable negligence in the performance of his duties.

In relation to this, COA Circular No. 92-389¹⁷³ requires the following documents to be attached to DVs in cases where emergency purchase was resorted to:

- i. Purchase Request (executed by Requisitioning Officer and/or HoPE);
- ii. Purchase Order (executed by the Requisitioning Officer, HoPE, and contractor/supplier);
- iii. Official Invoice (executed by the contractor/supplier);
- iv. Certificate of Acceptance (executed by the End-User);
- v. Inspection Report (executed by either the General Services Officer and/or Inspector, this is necessarily accompanied by a delivery receipt);
- vi. Canvass Papers (submitted by the BAC);
- vii. Three Price Quotations (submitted by the BAC); and
- viii. Certificate of Emergency Purchase.

Here, the PRs, POs, CIs, Abstract of Bids Documents, and Canvass Bids are found in the records, except for 9 CIs and 9 ORs from Henry Merchandising covering the period from August 2009 to September 2009¹⁷⁴. However, there are no certificates of acceptance.

¹⁷³ Dated 3 November 1992, Item 3.

¹⁷⁴ See Exh. "PP" series to "XX" series.

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 58 of 75

X-----X

inspection reports, delivery receipts, and Certificates of Emergency Purchase.

As discussed above, irregularities marred the issuance of the Abstract of Bids documents, as well as the POs that were unaccompanied by Certificates of Emergency Purchase, which were likewise not attached to the DVs. Strikingly, the absolute lack of proof that deliveries were made should have prevented accused Sajid from signing the DVs, given that the Province's obligation to pay only arises after delivery of the procured materials. As contained in the COA-SAO Report No. 2010-02, Henry Merchandising is one of the 29 establishments that issued ORs and CIs in consecutive numbers, connoting that the Provincial Government of Maguindanao is their sole client for a considerable period of time, i.e., Charge Invoice Nos. 4002-4059 issued between February 23, 2009 to July 22, 2009. Notably, there were no charge invoices nor official receipts covering the Henry Merchandising's claims worth P4,024,808.00¹⁷⁵.

All told, the glaring infirmities in the pre-procurement, procurement, and disbursement processes convince this Court that there was, indeed, unity of purpose among the accused. The number of the transactions, the mismatching dates in most of the documents - including the ORs (or lack thereof) *vis-à-vis* the POs and the DVs - the omission of important details in the documents that could have been easily supplied if the transactions were legitimate, and the fact that the Abstract of Bids, POs, and DVs were purportedly signed by representatives of Henry Merchandising, albeit the same is a non-existing entity, and that Charge Invoices and Official Receipts of Henry Merchandising, which were found by COA to be spurious, were attached as supporting documents of the DVs, all point to evident bad faith, and signify a unity in purpose among the accused to consciously defraud the Government.

Accused Sajid's main defense, only by virtue of his Memorandum since his testimony was stricken off from the records, rests on the admitted stipulation that his signatures appearing on the DVs, PRs, POs and Abstracts of Bids were either rubber-stamped, computer-generated, or, in the case of those done by hand, are different from his customary signature, short of expressly declaring that he did not sign

¹⁷⁵ See COA-SAO Report No. 2010-02, p. 66; Exh. "D-23".

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 59 of 75

X-----X

all the subject DVs. Should that be the case, it demonstrates serious neglect of his official duties as both the head of procuring entity and the local chief executive. Accused Sajid did not dispute that funds were released and purportedly paid to Henry Merchandising by virtue of said DVs. Thus, rather than serving as evidence of his innocence, his lack of signature thereon means that he was grossly remiss in his duties to safeguard the Province's funds, considering that under the Local Government Code "[v]ouchers 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."¹⁷⁶ For a series of unscrupulous transaction to take place under accused Sajid's watch, involving millions of public funds disbursed with the imprimatur of his office, and failing to exercise what is due of his official functions amounts to no other than gross inexcusable negligence.

Likewise, this Court cannot accept accused Sajid's position that the prosecution failed to prove that he acted with evident bad faith. For one, and as discussed above, funds were actually released or disbursed by the Province. Aside from his testimony being stricken off the records, he did not present any other documentary evidence that could give a semblance of legitimacy to these transactions. Most importantly, he failed to prove that the signatures appearing on the subject vouchers are not his. Forgery as a defense must be proven by clear and convincing evidence, and the burden of proof lies on the party alleging forgery.¹⁷⁷

In the case of accused Abpi, he didn't bother to present testimonial or documentary evidence in his defense; thus, he failed to controvert the allegation that they caused an award to a company that does not, in fact, exist. Accused Abpi's act of signing the 34 Abstracts of Bids, coupled with the circumstances discussed above, to the conclusion that he consented to all such transactions with evident bad faith.

This Court is also convinced that, at the very least, the prosecution's evidence is enough to sustain both accused's culpability

¹⁷⁶ R.A. No. 7160, or the Local Government Code, Sec. 344.

¹⁷⁷ *Marquez v. Sandiganbayan* (Fifth Division), G.R. No. 187912-14, 31 January 2011 citing *Tenio-Obsequio V. Court of Appeals*, G.R. No. 107967, 1 March 1994 and *Heirs of Severa P. Gregorio v. CA*, G.R. No. 117609, 29 December 1998.

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 60 of 75

x-----x

on account of gross inexcusable negligence. As held in *Jaca v. People*,¹⁷⁸ every officer required to intervene in disbursement documents, in particular DVs, have the obligation to confirm the correctness thereof, and in instances wherein there are missing entries or documents, affixing their signature thereto while failing to inquire about the omissions constitutes gross and inexcusable disregard in the performance of their duties:

As described by the prosecution, the offices involved in the processing of cash advances are technically independent of each other; one office does not form part of, or is strictly under, another. Thus, each has independent functions to perform to ensure that the funds of the local government are disbursed properly and are well accounted for. While the Court views Gaviola's failure to inquire further before affixing his signature despite the absence of the "particulars of payment" in the disbursement vouchers as negligence on his part, to additionally affix his signature despite the lack of supporting documents only shows a gross and inexcusable disregard of the consequences of his act as approving authority. If Gaviola bothered to glance at the supporting documents, he could have signaled to his co-accused that their acts or omissions opened an opportunity for Badana to commit malversation that would result in a loss to the local government's coffers. (Citation omitted)

The Supreme Court explained in the same case, which cited *Sistoza v. Desierto*,¹⁷⁹ that there can be conspiracy when there is a collective exercise of gross inexcusable negligence, thus:

In *Sistoza*, the Court already intimated on the possibility of committing a violation of Section 3(e) of RA No. 3019 through gross and inexcusable negligence, and of incurring collective criminal responsibility through a conspiracy.

... As we have consistently held, evidence of guilt must be premised upon a more knowing, personal and deliberate participation of each individual who is charged with others as part of a conspiracy.

Furthermore, even if the conspiracy were one of silence and inaction arising from gross inexcusable negligence, it is nonetheless essential to prove that the breach of duty borders on malice and is characterized by flagrant, palpable and willful indifference to

¹⁷⁸ G.R. Nos. 166967, 166974, and 167167, 28 January 2013.

¹⁷⁹ G.R. No. 144784, 3 September 2002.

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 61 of 75

X-----X

consequences insofar as other persons may be affected.

As earlier discussed, considering that the gravity of negligence required by law for a violation of Section 3(e) of RA No. 3019 to exist falls short of the degree of bad faith or partiality to violate the same provision, a conspiracy of silence and inaction arising from gross inexcusable negligence would almost always be inferred only from the surrounding circumstances and the parties' acts or omissions that, taken together, indicate a common understanding and concurrence of sentiments respecting the commission of the offense. The duties and responsibilities that the occupancy of a public office carry and the degree of relationship of interdependence of the different offices involved here determine the existence of conspiracy where gross inexcusable negligence was the mode of commission of the offence.

For emphasis, the petitioners are all heads of their respective offices that perform interdependent functions in the processing of cash advances. The petitioners' attitude of buck-passing in the face of the irregularities in the voucher (and the absence of supporting documents), as established by the prosecution, and their indifference to their individual and collective duties to ensure that laws and regulations are observed in the disbursement of the funds of the local government of Cebu can only lead to a finding of conspiracy of silence and inaction, contemplated in Sistoza. The Sandiganbayan correctly observed that -

Finally, it bears stressing that the separate acts or omissions of all the accused in the present case contributed in the end result of defrauding the government. Without anyone of these acts or omissions, the end result would not have been achieved. Suffice it to say that since each of the accused contributed to attain the end goal, it can be concluded that their acts, taken collectively, satisfactorily prove the existence of conspiracy among them. (Citations omitted)

In conclusion, this Court finds that the second element of the crime charged is present in this case for acts performed by both accused.

Third element. The Information for the violation of Section 3(e) of R.A. No. 3019 alleges that the Government suffered injury in the

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 62 of 75

x-----x

aggregate amount of Php16,317,559.00, and the prosecution's duly offered evidence sufficiently proved that the Province of Maguindanao disbursed the said total amount to Henry Merchandising, a non-existing entity, for goods that were not actually delivered.

The accused are charged with causing undue injury to the government by disbursing public funds in favor of a fictitious contractor, and for which no delivery of the supposed procured items was undertaken.

“Undue injury” is consistently interpreted as akin to that civil law concept of “actual damage.”¹⁸⁰ Thus, to satisfy the third element of Sec. 3(e) of R.A. No. 3019, it is required that such damage be specified, quantified and proven to the point of moral certainty.¹⁸¹ In the present case, the actual damage suffered by the government in the aggregate amount of Php16,317,559.00 was sufficiently determined through the special audit conducted by the Commission on Audit. The injury caused to the government was established by the fact that such huge amount of public funds was disbursed despite lack of delivery of the goods subject of the purported procurement, which the accused failed to counter with evidence.

While the prosecution has the burden to prove a charge predicated on a negative allegation, such rule admits of exceptions. In the recent case of *People v. Ampatuan*,¹⁸² the Supreme Court held thus:

The general rule is that if a criminal charge is predicated on a negative allegation, or a negative averment is an essential element of a crime, the prosecution has the burden to prove the charge. However, this rule admits of exceptions. **Where the negative of an issue does not permit of direct proof, or where the facts are more immediately within the knowledge of the accused, the *onus probandi* rests upon him.** Stated otherwise, it is not incumbent on the prosecution to adduce positive evidence to support a negative averment the truth of which is fairly indicated by established circumstances and which, if untrue, could readily be disproved by the production of documents or other evidence within the defendant's knowledge or control. For example, where a charge is made that a defendant carried on a certain business without a

¹⁸⁰ *Guadines v. Sandiganbayan*, G.R. No. 164891, 6 June 2011, 665 PHIL 563-584, citing *Llorente vs. Sandiganbayan*.

¹⁸¹ *Llorente v. Sandiganbayan*, G.R. No. 122166, 11 March 1998.

¹⁸² *People v. Ampatuan*, G.R. Nos. 250202 & 250222-85 (Notice), 17 August 2022, citing *People v. Manalo*, 300 Phil. 317 (1994).

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 63 of 75

X-----X

license (as in the case at bar, where the accused is charged with the sale of a regulated drug without authority), the fact that he has a license is a matter which is peculiarly within his knowledge and he must establish that fact or suffer conviction. Even in the case of *Pajenado*, this Court categorically ruled that *although the prosecution has the burden of proving a negative averment which is an essential element of a crime, the prosecution, in view of the difficulty of proving a negative allegation, "need only establish a prima facie case from the best evidence obtainable."* In fact, *Pajenado* was acquitted of the charge of illegal possession of firearm for the Court found that, in said case, the prosecution was not able to establish even a *prima facie* case upon which to hold him guilty of the crime charged.

X X X

The mere fact that the adverse party has the control of the better means of proof of the fact alleged, should not relieve the party making the averment of the burden of proving it. This is so, because a party who alleges a fact must be assumed to have acquired some knowledge thereof, otherwise he could not have alleged it. Familiar instance of this is the case of a person prosecuted for doing an act or carrying on a business, such as, the sale of liquor without a license. How could the prosecution aver the want of a license if it had acquired no knowledge of that fact? Accordingly, although proof of the existence or non-existence of such license can, with more facility, be adduced by the defendant, it is, nevertheless, incumbent upon the party alleging the want of the license to prove the allegation. **Naturally, as the subject matter of the averment is one which lies peculiarly within the control or knowledge of the accused *prima facie* evidence thereof on the part of the prosecution shall suffice to cast the onus upon him.** (Emphasis supplied; citations omitted.)

Here, a *prima facie* case has been established against accused Sajid based on the records available. Further, it is likewise unquestionable that the existence of Henry Merchandising and the delivery of the food supplies are matters within accused Sajid Ampatuan's control and which he could have readily disproved, if untrue, by the production of documents or other evidence. Unfortunately, he failed to discharge such burden. This only leads to only one conclusion: that the prosecution's allegations are true and correct.

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 64 of 75

x-----x

Thus, based on these circumstances, damage and prejudice to the Province of Maguindanao were clearly proven.

Malversation of Public Funds under Art. 217 (RPC)

Article 217 of the Revised Penal Code¹⁸³ defines and penalizes Malversation, viz.:

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 [...]*

x x x

The failure of a public officer to have duly forthcoming any public funds or property with which he is chargeable, upon demand by any duly authorized officer, shall be prima facie evidence that he has put such missing funds or property to personal uses.

x x x

In the recent case of *People v. Asuncion*,¹⁸⁴ the Supreme Court reiterated the elements and the modes of commission of Malversation under Art. 217, viz.:

The elements of Art. 217 are: (1) the offender is a public officer, (2) he or she has custody or control of the funds or property by reason of the duties of his office, (3) the funds or property are public funds or property for which the offender is accountable, and, most importantly, (4) the offender has appropriated, taken, misappropriated or consented, or, through abandonment or negligence, permitted another person to take them.

x x x

Malversation may be committed intentionally (*dolo*) or by means of negligence (*culpa*). The crime is committed by means of *dolo* when the act is accompanied by criminal intent as when the offender

¹⁸³ Act No. 3815, December 8, 1930.

¹⁸⁴ G.R. Nos. 250366 & 250388-98, April 6, 2022.

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 65 of 75

x-----x

misappropriated or converted public funds of property to one's personal use. Malversation may also be committed by means of *culpa* or by such negligence or indifference to duty or to consequences as, in law is equivalent to criminal intent; as when the offender knowingly allowed another or others to make use of or misappropriate public funds or property. (*Citations omitted.*)

First element. As discussed earlier in SB-17-CRM-0942, the first element is undisputed.

Second and third elements. There is also no dispute as to the presence of the second and third elements as far as accused Sajid is concerned. As OIC-Governor of the Province of Maguindanao, accused Sajid had control and custody over the province's funds. The case of *People v. Pantaleon, Jr.*¹⁸⁵ is instructive, thus:

As required standard procedure, the signatures of the mayor and the treasurer are needed before any disbursement of public funds can be made. No checks can be prepared and no payment can be affected without their signatures on a disbursement voucher and the corresponding check. In other words, any disbursement and release of public funds require their approval. The appellants, therefore, in their capacities as mayor and treasurer, had control and responsibilities over the funds of the Municipality of Castillejos.

The funds for which malversation the appellants stand charged were sourced from the development fund of the municipality. They were funds belonging to the municipality, for use by the municipality, and were under the collective custody of the municipality's officials who had to act together to disburse the funds for their intended municipal use. The funds were therefore public funds for which the appellants as mayor and municipal treasurer were accountable.

x x x x

Pantaleon, as municipal mayor, was also accountable for the public funds by virtue of Section 340 of the Local Government Code, which reads:

Section 340. *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

¹⁸⁵ G.R. Nos. 158694-96, 13 March 1999.



DECISION

People v. Datu Sajid Islam Uly Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 66 of 75

x-----x

be accountable and responsible for the safekeeping thereof in conformity with the provisions of this title. Other local officials, 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.

Here, accused Sajid, as OIC-provincial governor, is the chief executive of the province of Maguindanao and a person accountable for its funds pursuant to the Local Government Code.¹⁸⁶ Under Section 102(1) of the Government Auditing Code of the Philippines,¹⁸⁷ “the head of any agency of the government is immediately and primarily responsible for all government funds and property pertaining to his agency.” Thus, he is responsible for all government funds pertaining to the province. As the OIC-Governor, he had control of the subject funds, and was accountable therefor. Particularly as regards the payments in favor of Henry Merchandising, the same were released only after accused Sajid’s approval of the disbursement vouchers. This signifies that in his capacity as the OIC-Governor, he had control and responsibility over the subject funds, and was accountable therefor.

As to accused Abpi, in spite of the position he occupied, he can still be held liable. A public officer who is not in charge of public funds or property by virtue of his or her official position may be liable for malversation if such public officer conspires with an accountable public officer to commit malversation.¹⁸⁸

The funds subject of these cases, according to COA-SAO Report No. 2010-02, are part of the Internal Revenue Allotment (IRA) of Maguindanao. Accused Sajid also admits the said funds are indeed public funds, although he denied being accountable therefor. He also did not deny that the said funds were disbursed on behalf of the Provincial Government of Mindanao. Thus, there is no question that the subject funds are those pertaining to the IRA of the Province of Maguindanao.

Fourth element. Under Article 217 of the Revised Penal Code, the presumption that malversation is committed arises when there is

¹⁸⁶ Sec. 465 and Sec. 340, R.A. No. 7160.

¹⁸⁷ P.D. 1445.

¹⁸⁸ *Barriga v. Sandiganbayan*, G.R. Nos. 161784-86, 26 April 2005.

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 67 of 75

x-----x

failure of an accountable public officer to have duly forthcoming the public funds or property, upon demand by any duly authorized officer, and it shall be deemed prima facie evidence that he has put the same to personal use.¹⁸⁹ Thus, a conviction for Malversation can be sustained even if there is no direct evidence of personal misappropriation, so long as the public officer failed to satisfactorily explain the absence of the public funds involved.¹⁹⁰

In the present case, the records show that the COA issued Notices of Disallowance to the Provincial Government of Maguindanao, and even assuming personal service to herein accused was not effected, it goes without saying that the Provincial Government was adequately informed of and furnished with the same. Still, accused Sajid failed to satisfactorily explain the disbursements made to Henry Merchandising - a fictitious, non-existent entity.

Even if it could be argued that the Notice of Disallowance does not constitute the "demand" envisaged in the statute, thus negating the application of the presumption against them, accused Sajid is still liable for Malversation because of his failure to controvert the presence of his signatures on the 34 DVs. The fact that the prosecution stipulated that the signatures were computer-generated or machine-stamped is of no moment. Public funds were disbursed because his signature, as head of the provincial government being the OIC-Governor of Maguindanao, appeared on the DVs, thus making it possible to effect payment to a non-existing entity, in this case Henry Merchandising.

The prosecution's evidence sufficiently proved the unity of purpose among the accused to accomplish the misappropriation of a total of PhP16,317,559.00 in public funds. As such, even if accused Abpi did not have a direct hand in the release of public funds per se, as in SB-17-CRM-0942, his complicity to the entire scheme, and commission of necessary acts in the furtherance thereof, particularly makes him equally liable with accused Ampatuan.

Art. 217 of the Revised Penal Code is designed to protect the government and to penalize erring public officials and conspiring private individuals responsible for the loss of public funds and property

¹⁸⁹ *Cabello v. Sandiganbayan*, G.R. No. 93885, 14 May 1991, 274 PHIL 369-380.

¹⁹⁰ *People v. Sandiganbayan*, G.R. No. 198199, 27 September 2017.

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 68 of 75

x-----x

by reason of corrupt motives or neglect or disregard of duty.¹⁹¹ An accountable public officer may be convicted of malversation even if there is no direct evidence of misappropriation and the only evidence is that there is a shortage in his accounts which he has not been able to explain satisfactorily.¹⁹² In the present case, the prosecution's evidence sufficiently proved non-delivery of the food supplies to the different barangays in the province. This Court is convinced that this constitutes shortage in the accounts of accused Sajid Ampatuan, and he failed to satisfactorily explain the same. Again, the statute establishes only a prima facie presumption, thus giving the accused an opportunity to present evidence to rebut it.¹⁹³ Lamentably, both accused Sajid and Abpi did not present evidence to contradict the presumption.

Apart from the presumption of law working against the accused for failing to controvert the same, he may also be held liable for the offense for having consented or permitted another person, through Henry Merchandising, to take public funds. While the Information only charged willful malversation, the accused can be validly convicted of the same offense through negligence where the evidence sustains the latter mode of committing the offense. "The *dolo* or the *culpa* is only a modality in the perpetration of the felony. Even if the mode charged differs from the mode proved, the same offense of malversation is still committed; hence, a conviction is proper."¹⁹⁴

Thus, through documentary and testimonial evidence, the prosecution was able to establish the following circumstances during trial: 1) the provincial government transacted with a highly dubious, if not at all inexistent, entity involving huge amounts of public funds; 2) it allowed the release of public funds despite the insufficiency of supporting documents mandated by law or rules¹⁹⁵ to be attached to the disbursement vouchers; and 3) the supposed project was never implemented as no proof of delivery of the procured goods or distribution to intended end-users or beneficiaries was found. The foregoing irregularities lead to no other conclusion than that the accused had deliberately consented to or permitted the taking of public

¹⁹¹ *Quiñon v. People*, G.R. No. 136462, 19 September 2002, 438 PHIL 146-156.

¹⁹² *Navallo v. Sandiganbayan*, 234 SCRA 175, 185; *Villanueva v. Sandiganbayan*, 200 SCRA 722, 734.

¹⁹³ *People v. Mingo*, G.R. No. L-5371, 26 March 1953, 92 PHIL 856-860.

¹⁹⁴ *Mesina v. People*, G.R. No. 162489, 17 June 2015, citing *Cabello v. Sandiganbayan*, G.R. No. 93885, 14 May 1991.

¹⁹⁵ COA Circular No. 92-389.

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 69 of 75

x-----x

funds. This duly established the fourth element of the crime of malversation.

In view of foregoing, this Court rules that accused Sajid Ampatuan and accused Abpi, acting in conspiracy, appropriated, took, misappropriated or consented or, through abandonment or negligence, permitted another person to take public funds worth PhP16,317,559.00.

Falsification of Public Documents under Art. 171 (RPC)

Art. 171(4) of the RPC provides:

Art. 171. *Falsification by public officer, employee or notary or ecclesiastic minister.* - The penalty of prision mayor and a fine not to exceed P5,000¹⁹⁶ pesos shall be imposed upon any public officer, employee, or notary public who, taking advantage of his official position, shall falsify a document by committing any of the following acts:

xxxx

4. Making untruthful statements in a narration of facts;

xxxx

The elements of the said crime are as follows:

- a) the offender makes in a public document untruthful statements in a narration of facts;
- b) he has a legal obligation to disclose the truth of the facts narrated by him; and
- c) the facts narrated by him are absolutely false.

In addition to these elements, it must also be proven that the public officer or employee had taken advantage of his official position in making the falsification. In falsification of public document, the offender is considered to have taken advantage of his official position when (1) he has the duty to make or prepare or otherwise to intervene

¹⁹⁶ As amended under R.A. No. 10951, the fine has been increased to PhP 1,000,000 pesos.

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 70 of 75

X-----X

in the preparation of a document; or (2) he has the official custody of the document which he falsifies.¹⁹⁷

A careful perusal of the provision of Article 171 of the Revised Penal Code, which defines and penalizes falsification of public documents, would readily reveal that the perpetrator must perform the prohibited act with deliberate intent in order to incur criminal liability thereunder.¹⁹⁸ Hence, the crime of Falsification of Public Funds cannot be committed through negligence. It is a settled rule that Falsification of Public Documents is an intentional felony committed by means of “*dolo*” or “malice” and could not result from imprudence, negligence, lack of foresight or lack of skill. Intentional felony requires the existence of *dolus malus* — that the act or omission be done willfully, maliciously, with deliberate evil intent, and with malice aforethought. This felony falls under the category of *mala in se* offenses that requires the attendance of criminal intent. In fine, criminal intent is required in order to incur criminal liability under Article 171 of the RPC.¹⁹⁹

Here, the prosecution failed to prove the element of malicious intent on the part of accused Sajid. As previously mentioned in the findings of fact, the signatures of accused Sajid “were either stamped or computer-generated and were not his original [handwritten] signatures.”

To be sure, the prosecution sufficiently proved that the facts narrated in the disbursement vouchers (DVs)²⁰⁰ are absolutely false on the basis of the following: (i) Henry Merchandising does not exist, and as such the Province could not have entered into any *bona fide* transaction with it; (ii) there were no deliveries of the materials itemized in the DVs; and (iii) insufficiency of supporting documents required to be attached thereto. While it was accused Dollosa who certified that supporting documents are complete and proper, accused Sajid’s approval of the payment carries with it a certification to the effect that the entries in a particular DV are correct, that the expenses incurred are necessary and lawful, and that Henry Merchandising is entitled to payment in view of its delivery of the supplies, following the previous

¹⁹⁷ *Fullero v. People*, G.R. No. 170583, 12 September 2007, 559 PHIL 524-548.

¹⁹⁸ *Office of the Ombudsman v. Santidad*, G.R. Nos. 207154 & 222046, 5 December 2019.

¹⁹⁹ *People v. Palma Gil-Roflo*, G.R. Nos. 249564 & 249568-76, March 21, 2022.

²⁰⁰ Exh. Q, R, S, T, U, V, W, X, Y, Z, AA, BB, CC, DD, EE, FF, GG, HH, II, JJ, KK, LL, MM, NN, OO, PP, QQ, RR, SS, TT, UU, VV, WW, and XX.

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 71 of 75

x-----x

discussion on the nature of DVs, as cited in *Zoleta v. Sandiganbayan*.²⁰¹ This, however, rests on the fact that accused Sajid was privy to the falsified documents, and that he actually participated in the making of the said untruthful statements in the narration of facts. The prosecution's admission and stipulation that accused Sajid's signatures were either stamped or computer-generated creates reasonable doubt as to whether his signatures were authorized or were placed on the subject DVs by the accused himself. Again, it is incumbent upon the prosecution to prove accused Sajid's precise degree of participation in the alleged falsification. Otherwise, doubts should be resolved in favor of his innocence.

Being an intentional crime, Falsification of Public Documents is conceptually incompatible with the element of imprudence obtaining in quasi-crimes.²⁰² At the very least, all the prosecution was able to prove was that accused Sajid was grossly remiss in his duties to safeguard the public funds of the Province of Maguindanao, amounting to gross inexcusable negligence. However, in the absence of evidence to show that accused Sajid knew that there were no deliveries of food supplies to the recipients at the time he signed the subject DVs, this Court finds the evidence on record insufficient to sustain his conviction. No matter how gross the nature and gravity of the imprudence or negligence attributable to him, as then OIC-Governor, the same would not shatter the fine distinction between *dolo* and *culpa* so as to consider his act as one committed with malicious intent.²⁰³

Actus non facit reum, nisi mens sit rea. Under our criminal judicial system, "evil intent must unite with the unlawful act for a crime to exist," as "there can be no crime when the criminal mind is wanting."²⁰⁴ Again, we reiterate that the prosecution must prove the accused's guilt beyond reasonable doubt on the strength of its own evidence. As held in *People v. Berroya*.²⁰⁵

It is the law that requires proof beyond reasonable doubt. x x x x It does not mean that accused-appellants are lily-white or as pure as driven snow. To be sure, if the inculpatory facts and circumstances are capable of two or more explanations, one of which

²⁰¹ *Supra* (at note 171.)

²⁰² *Office of the Ombudsman v. Santidad*, G.R. Nos. 207154 & 222046, 5 December 2019.

²⁰³ *Id.*

²⁰⁴ *Ruzol v. Sandiganbayan*, G.R. Nos. 186739-960, 17 April 2013, 709 PHIL 708-756.

²⁰⁵ *People v. Berroya*, G.R. No. 122487, 12 December 1997, 347 PHIL 410-433.

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 72 of 75

X-----X

is consistent with the innocence of the accused of the crime charged and the other consistent with their guilt, then the evidence does not fulfill the test of moral certainty and is not sufficient to support a conviction. This, from the beginning, has been the lodestar of our accusatorial system of criminal justice.”

Likewise, with respect to these cases (SB-17-CRM-0944 to -0977), this Court rules in favor of accused Abpi’s acquittal. In the crime of Falsification, an accused can only be held liable for each document proven to have been executed by him. Since accused Abpi’s signature does not appear on any of the DVs, and the prosecution did not present any evidence that he has performed any positive act as far as the preparation of the 34 DVs is concerned, this Court finds the evidence on record to be insufficient to prove beyond reasonable doubt his participation in these cases for Falsification of Public Documents.

The Proper Penalty

In **Crim. Case No. SB-17-CRM-0942** for the crime of Violation of Section 3 (e) of R.A. No. 3019, the penalty provided under Section 9 of R.A. No. 3019 is imprisonment for not less than six years and one month nor more than fifteen (15) years, with perpetual disqualification from public office.

Under the Indeterminate Sentence Law, if the offense is punishable by a special law, as in the present case, 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.

Considering the amount and number of transactions involved in this case, the Court finds it proper to impose the indeterminate penalty of six (6) years and one (1) month as minimum, to ten (10) years as maximum, with perpetual disqualification from office.

In **Crim. Case No. SB-17-CRM-0943** for the crime of Malversation of Public Funds defined and penalized under Article 217 of the Revised Penal Code, as amended, the penalty prescribed if the amount involved exceeds eight million eight hundred thousand pesos (P8,800,000.00) is *reclusion perpetua*. Prior to the amendment by R.A. No. 10951, the penalty prescribed if the amount involved exceeds twenty two thousand pesos (P22,000.00) is *reclusion temporal* in its

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 73 of 75

x-----x

maximum period to *reclusion perpetua*. The felonies charged in these cases were committed prior to the effectivity of R.A. No. 10951. This Court deems it proper to apply the penalty prior to the amendment by R.A. No. 10951 since it is more favorable to the accused.

Applying the *Indeterminate Sentence Law*, and considering the mitigating circumstance of voluntary surrender, the proper penalty to be imposed upon accused Sajid Ampatuan and accused Abpi is imprisonment, the maximum term of which is within the range of seventeen (17) years, four (4) months and one (1) day to eighteen (18) years and eight (8) months of *reclusion temporal*, and the minimum term of which within the range of ten (10) years and one (1) day of *prision mayor* to seventeen (17) years and four (4) months of *reclusion temporal*.

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

1. In **Criminal Case No. SB-17-CRM-0942**, this Court finds the accused DATU SAJID ISLAM UY AMPATUAN and DATUALI K. ABPI, AL HAJ **GUILTY beyond reasonable doubt** of violation of Section 3 (e) of Republic Act No. 3019, as amended, and sentences each of them to suffer the penalty of imprisonment for an indeterminate period of six **(6) years and one (1) month as minimum to ten (10) years as maximum**; and to suffer perpetual disqualification from public office. *Yel*
2. In **Criminal Case No. SB-17-CRM-0943**, this Court finds the accused DATU SAJID ISLAM UY AMPATUAN and DATUALI K. ABPI, AL HAJ **GUILTY beyond reasonable doubt** of Malversation of Public Funds under Art. 217 of the Revised Penal Code, and sentences each of them to suffer the penalty of imprisonment for an indeterminate period of **ten (10) years and one (1) day of prision mayor to seventeen (17) years and four (4) months of reclusion temporal**, as minimum, to **seventeen (17) years, four (4) months and one (1) day to eighteen (18) years and eight (8) months of reclusion temporal**, as maximum, and the accessory penalty of perpetual special disqualification from holding any public office. *Yel*

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 74 of 75

X-----X

Further, they are ordered to pay a fine in the amount of the funds malversed, or a total of **Sixteen Million Three Hundred Seventeen Thousand Five Hundred Fifty-Nine Pesos (Php16,317,559.00)**, with interest computed from the finality of this Decision until paid.

3. In **Crim. Cases Nos. SB-17-CRM-0944 to -0977**, accused **DATU SAJID ISLAM UY AMPATUAN** and accused **DATUALI K. ABPI, AL HAJ** are hereby **ACQUITTED**, for failure of the prosecution to prove their guilt beyond reasonable doubt. The surety bonds posted for their provisional liberty in the said cases are hereby **CANCELLED** and the Hold Departure Orders issued against them only insofar as the said cases are concerned are therefore **LIFTED**.
4. Considering that no return of the warrant of arrest previously issued against accused **JOHN ESTELITO G. DOLLOSA, JR.** and **OSMEÑA M. BANDILA** has been made, let the cases against them be **ARCHIVED**, pending their arrest, subject to the reinstatement of their cases once they are brought into custody.

SO ORDERED.


MARIA THERESA V. MENDOZA-ARCEGA
Associate Justice

WE CONCUR:


RAFAEL R. LAGOS
Associate Justice
Chairperson


MARYANN E. CORPUS-MAÑALAC
Associate Justice

DECISION

People v. Datu Sajid Islam Uy Ampatuan, et. al.

Criminal Case Nos. SB-17-CRM-0942 to 0977

Page 75 of 75

X-----X

ATTESTATION

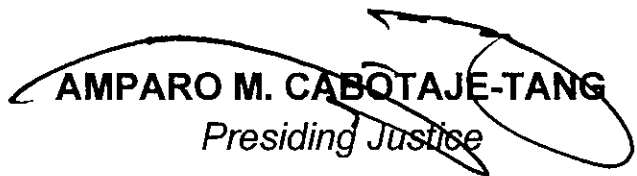
I attest that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.



RAFAEL R. LAGOS
Chairperson, Fifth Division

CERTIFICATION

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



AMPARO M. CABOTAJE-TANG
Presiding Justice

