



REPUBLIC OF THE PHILIPPINES
SANDIGANBAYAN

QUEZON CITY

SPECIAL THIRD DIVISION

PEOPLE OF THE SB-06-CRM-0025 to 0029
PHILIPPINES, Plaintiff, (Crim. Case No/s. 28430-
28434

- versus -

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

MA. CONSUELO TOROBA
PALMA GIL-ROFLO, ET AL.,
Accused.

SB-06-CRM-0030 to 0034
(Crim. Cases Nos. 28435
to 28439)

For: Estafa Through
Falsification of Public
Documents

Present:

CABOTAJE-TANG, P.J.,
Chairperson
FERNANDEZ, B. J. and
FERNANDEZ, S.J., J.¹

Promulgated on:

November 24, 2018

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DECISION

CABOTAJE-TANG, P.J.:

¹ At the time the case was submitted for Decision on January 24, 2017, Justice Sarah Jane Fernandez, now Chairperson of the Sixth Division, was the Senior Member of the Third Division.

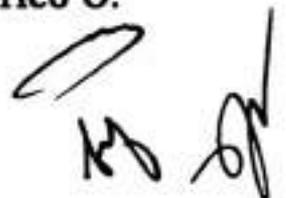
THE CASE

Accused Maria Consuelo "Bambi" Toroba Palma Gil-Roflo (Roflo) together with Jerico O. Ebita, Norman Jay Jacinto P. Doral, Derrick P. Andrade, Sergio U. Andrade and Chona Andrade Tolentino is charged with violation of Section 3(e) of Republic Act (R.A.) No. 3019, otherwise known as the "Anti-Graft and Corrupt Practices Act," on five (5) counts. They are likewise charged with estafa through falsification of public documents under Article 315, paragraph (1) (b), in relation to Articles 171 (4) and 48, of the Revised Penal Code (RPC), also on five (5) counts.

The ten (10) Amended Informations against the said accused read:

1. SB-06-CRM-0025 (Criminal Case No. 28430)
For: Violation of Section 3(e), R.A. No. 3019

That on or about **January 2002 to December 2002** and sometime prior or subsequent thereto, in the province of Davao Oriental, Philippines, and within the jurisdiction of this Honorable Court, the above-named accused, a high ranking public officer, being then a member of the Sangguniang Panlalawigan of the Provincial Government of Davao Oriental, with a salary grade "27", while in the performance of her official functions as such and committing the offense in relation to her office, acting with evident bad faith, conspiring and confederating with **JERICO O. EBITA**, did then and there unlawfully, willfully and criminally cause undue injury to the government by making it appear in the contracts of services, daily time records and accomplishment reports of **Jerico O. Ebita** rendered actual work while he was detailed in the office of the abovenamed accused as contractual employee of the Provincial Government of Davao Oriental from **January 1, 2002 to June 30, 2002 and from July 16, 2002 to December 31, 2002**, thereby entitling him to the corresponding salary for the said period in the aggregate sum of **SIXTY THREE THOUSAND TWO HUNDRED FIFTY PESOS (Php 63, 250.00)** when in truth and in fact, accused very well knew that **Jerico O.**



Ebita never rendered any actual work and is not legally entitled to the said salary which accused was able to collect thereby resulting to the damage and injury to the government in the aforesaid sum of **SIXTY THREE THOUSAND TWO HUNDRED FIFTY PESOS (Php 63,250.00).**²

2. SB-06-CRM-0026 (Criminal Case No. 28431)
For: Violation of Section 3(e), R.A. No. 3019

That on or about **April 2002 to December 2002** and sometime prior or subsequent thereto, in the province of Davao Oriental, Philippines, and within the jurisdiction of this Honorable Court, the above-named accused, a high ranking public officer, being then a member of the Sangguniang Panlalawigan of the Provincial Government of Davao Oriental, with a salary grade of "27", while in the performance of her official functions as such and committing the offense in relation to her office, acting with evident bad faith, conspiring and confederating with **NORMAN JAY JACINTO P. DORAL**, did then and there unlawfully, willfully and criminally cause undue injury to the government by making it appear in the contracts of services, daily time records and accomplishment reports of **Norman Jacinto Doral** rendered actual work while he was detailed in the office of the above-named accused as contractual employee of the Provincial Government of Davao Oriental from **April 1, 2002 to June 30, 2002 and from July 16, 2002 to December 31, 2002**, thereby entitling him to the corresponding salary for the said period in the aggregate sum of **FORTY SIX THOUSAND SEVEN HUNDRED FIFTY PESOS (Php 46,750.00)** when in truth and in fact, accused very well knew that Norman Jay Jacinto P. Doral never rendered any actual work and is not legally entitled to the said salary which accused was able to collect thereby resulting to the damage and injury to the Government in the aforesaid sum of **FORTY SIX THOUSAND SEVEN HUNDRED FIFTY PESOS (Php 46,750.00).**³

3. SB-06-CRM-0027 (Criminal Case No. 28432)
For: Violation of Sec. 3 (e), R.A. No. 3019

² pp. 30-31, Vol. III, *Record*

³ pp. 33-35, Vol. III, *Record*



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That on or about **July 2002 to December 2002** and sometime prior or subsequent thereto, in the province of Davao Oriental, Philippines, and within the jurisdiction of this Honorable Court, the above-named accused, a high ranking public officer, being then a member of the Sangguniang Panlalawigan of the Provincial Government of Davao Oriental, with a salary grade of "27", while in the performance of her official functions as such and committing the offense in relation to her office, acting with evident bad faith, conspiring and confederating with **DERRICK P. ANDRADE**, did then and there unlawfully, willfully and criminally cause undue injury to the government by making it appear in the contracts of services, daily time records and accomplishments reports of **Derrick P. Andrade** rendered actual work while he was detailed in the office of the above-named accused as contractual employee of the Provincial Government of Davao Oriental from **July 16, 2002 to December 31, 2002**, thereby entitling him to the corresponding salary for the said period in the aggregate sum of **THIRTY THOUSAND TWO HUNDRED FIFTY PESOS (Php 30,250.00)** when in truth and in fact, accused very well knew that Derrick P. Andrade never rendered any actual work and is not legally entitled to the said salary which accused was able to collect thereby resulting to the damage and injury to the Government in the aforesaid sum of **THIRTY THOUSAND TWO HUNDRED FIFTY PESOS (Php 30,250.00).**⁴

4. SB-06-CRM-0028 (Criminal Case No. 28433)
For: Violation of Sec. 3 (e), R.A. No. 3019

That on or about **July 2001 to December 2002** and sometime prior or subsequent thereto, in the province of Davao Oriental, Philippines, and within the jurisdiction of this Honorable Court, the above-named accused, a high ranking public officer, being then a member of the Sangguniang Panlalawigan of the Provincial Government of Davao Oriental, with a salary grade of "27", while in the performance of her official functions as such and committing the offense in relation to her office, acting with evident bad faith,

⁴ pp. 36-38, Vol. III, Record



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conspiring and confederating with **SERGIO U. ANDRADE**, did then and there unlawfully, willfully and criminally cause undue injury to the government by making it appear in the contracts of services, daily time records and accomplishments reports of **Sergio U. Andrade** rendered actual work while he was detailed in the office of the above-named accused as contractual employee of the Provincial Government of Davao Oriental from **July 1, 2001 to June 30, 2002 and July 16, 2002 to December 31, 2002**, thereby entitling him to the corresponding salary for the said period in the aggregate sum of **NINETY SIX THOUSAND AND TWO HUNDRED FIFTY PESOS (Php 96,250.00)** when in truth and in fact, accused very well knew that Sergio U. Andrade never rendered any actual work and is not legally entitled to the said salary which accused was able to collect thereby resulting to the damage and injury to the Government in the aforesaid sum of **NINETY SIX THOUSAND AND TWO HUNDRED FIFTY PESOS (Php 96,250.00)**.⁵

5. SB-06-CRM-0029 (Criminal Case No. 28434)
For: Violation of Sec. 3 (e), R.A. No. 3019

That on or about **July 2001 to March 2003** and sometime prior or subsequent thereto, in the province of Davao Oriental, Philippines, and within the jurisdiction of this Honorable Court, the above-named accused, a high ranking public officer, being then a member of the Sangguniang Panlalawigan of the Provincial Government of Davao Oriental, with a salary grade of "27", while in the performance of her official functions as such and committing the offense in relation to her office, acting with evident bad faith, conspiring and confederating with **CHONA ANDRADE TOLENTINO**, did then and there unlawfully, willfully and criminally cause undue injury to the government by making it appear in the contracts of services, daily time records and accomplishments reports of **CHONA ANDRADE TOLENTINO** rendered actual work while he was detailed in the office of the above-named accused as contractual employee of the Provincial Government of Davao Oriental from **July 1, 2001 to June 30, 2002**

⁵ pp. 39-41, Vol. III, *Record*

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and July 16, 2002 to March 31, 2003, thereby entitling him to the corresponding salary for the said period in the aggregate sum of **ONE HUNDRED TWELVE THOUSAND SEVEN HUNDRED FIFTY PESOS (Php 112,750.00)** when in truth and in fact, accused very well knew that **CHONA ANDRADE TOLENTINO** never rendered any actual work and is not legally entitled to the said salary which accused was able to collect thereby resulting to the damage and injury to the Government in the aforesaid sum of **ONE HUNDRED TWELVE THOUSAND SEVEN HUNDRED FIFTY PESOS (Php 112,750.00)**.⁶

6. SB-06-CRM-0030 (Criminal Case No. 28435)
For: Estafa through Falsification of Public Documents

That on or about **July 2001 to March 2003** and sometime prior or subsequent thereto, in the province of Davao Oriental, Philippines, and within the jurisdiction of this Honorable Court, the above-named accused, a high ranking public officer, being then a member of the Sangguniang Panlalawigan of the Provincial Government of Davao Oriental, with a salary grade of "27", while in the performance of her official functions as such, and committing the offense in relation to her office, acting with unfaithfulness and abuse of confidence and with intent to defraud the government, conspiring and confederating with **CHONA ANDRADE TOLENTINO**, did then and there unlawfully, willfully and feloniously falsify or cause to be falsified the contracts of services, daily time records and accomplishment reports of **CHONA ANDRADE TOLENTINO** to make it appear that she was a contractual employee for the period **July 1, 2001 to June 30, 2002 and from July 16, 2002 to March 31, 2003** and assigned to the office of said Maria Consuelo Palma Gil-Roflo, and has rendered work as such, when in truth and in fact, accused knew fully well that said Chona Andrade Tolentino did not render actual work for the said period, thereby making untruthful statements in a narration of facts, the truth of which she is legally

⁶ pp. 42-44, Vol. III, Record



DECISION

People vs. MA. CONSUELO TOROBA PALMA GIL-ROFLO, et al.
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bound to disclose, and using the said falsified documents, accused was able to collect the salary of said Chona Andrade Tolentino for the said period in the aggregate sum of **ONE HUNDRED TWELVE THOUSAND SEVEN HUNDRED FIFTY PESOS (Php 112,750.00)** and which accused subsequently misappropriated and converted for their personal use and benefit, to the damage and prejudice of the government in the aforesaid amount.⁷

7. SB-06-CRM-0031 (Criminal Case No. 28436)
For: Estafa through Falsification of Public Documents

That on or about **July 2001 to December 2002** and sometime prior or subsequent thereto, in the province of Davao Oriental, Philippines, and within the jurisdiction of this Honorable Court, the above-named accused, a high ranking public officer, being then a member of the Sangguniang Panlalawigan of the Provincial Government of Davao Oriental, with a salary grade of "27", while in the performance of her official functions as such and committing the offense in relation to her office, acting with unfaithfulness and abuse of confidence and with intent to defraud the government, conspiring and confederating with **SERGIO U. ANDRADE**, did then and there unlawfully, willfully and feloniously falsify or cause to be falsified the contracts of services, daily time records and accomplishment reports of **Sergio U. Andrade** to make it appear that she was a contractual employee for the period **July 1, 2001 to June 30, 2002 and from July 16, 2002 to December 31, 2002** and assigned to the office of said Maria Consuelo Palma Gil-Roflo, and has rendered work as such, when in truth and in fact, accused knew fully well that said Sergio U. Andrade did not render actual work for the said period, thereby making untruthful statements in a narration of facts, the truth of which she is legally bound to disclose, and using the said falsified documents, accused was able to collect the salary of said Sergio U. Andrade for the said period in the aggregate sum of **NINETY SIX THOUSAND TWO HUNDRED FIFTY PESOS (Php 96,250.00)** and



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which accused subsequently misappropriated and converted for their personal use and benefit, to the damage and prejudice of the government in the aforesaid amount.⁸

8. SB-06-CRM-0032 (Criminal Case No. 28437)
For: Estafa through Falsification of Public Documents

That on or about **January 2002 to December 2002** and sometime prior or subsequent thereto, in the province of Davao Oriental, Philippines, and within the jurisdiction of this Honorable Court, the above-named accused, a high ranking public officer, being then a member of the Sangguniang Panlalawigan of the Provincial Government of Davao Oriental, with a salary grade of "27", while in the performance of her official functions as such and committing the offense in relation to her office, acting with unfaithfulness and abuse of confidence and with intent to defraud the government, conspiring and confederating with **JERICO O. EBITA**, did then and there unlawfully, willfully and feloniously falsify or cause to be falsified the contracts of services, daily time records and accomplishment reports of **Jerico O. Ebita** to make it appear that he was a contractual employee for the period **January 1, 2002 to June 30, 2002 and from July 16, 2002 to December 31, 2002**, and assigned to the office of said Maria Consuelo Palma Gil-Roflo, and has rendered work as such, when in truth and in fact, accused knew fully well that said Jerico O. Ebita did not render actual work for the said period, thereby making untruthful statements in a narration of facts, the truth of which she is legally bound to disclose, and using the said falsified documents, accused was able to collect the salary of said Jerico Ebita for the said period in the aggregate sum of **SIXTY THREE THOUSAND TWO HUNDRED FIFTY PESOS (Php 63,250.00)** and which accused subsequently misappropriated and converted for their personal use and benefit, to the damage and prejudice of the government in the aforesaid amount.⁹

⁸ pp. 48-50, Vol. III, *Record*

⁹ pp. 51-53, Vol. III, *Record*

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9. SB-06-CRM-0033 (Criminal Case No. 28438)
For: Estafa through Falsification of Public Documents

That on or about **April 2002 to December 2002** and sometime prior or subsequent thereto, in the province of Davao Oriental, Philippines, and within the jurisdiction of this Honorable Court, the above-named accused, a high ranking public officer, being then a member of the Sangguniang Panlalawigan of the Provincial Government of Davao Oriental, with a salary grade of "27", while in the performance of her official functions as such and committing the offense in relation to her office, acting with unfaithfulness and abuse of confidence and with intent to defraud the government, conspiring and confederating with **NORMAN JAY JACINTO P. DORAL**, did then and there unlawfully, willfully and feloniously falsify or cause to be falsified the contracts of services, daily time records and accomplishment reports of **Norman Jay Jacinto P. Doral** to make it appear that he was a contractual employee for the period **April 1, 2002 to June 30, 2002 and from July 16, 2002 to December 31, 2002**, and assigned to the office of said Maria Consuelo Palma Gil-Roflo, and has rendered work as such, when in truth and in fact, accused knew fully well that said Norman Jay Jacinto P. Doral did not render actual work for the said period, thereby making untruthful statements in a narration of facts, the truth of which she is legally bound to disclose, and using the said falsified documents, accused was able to collect the salary of said Norman Jacinto P. Doral for the said period in the aggregate sum of **FORTY SIX THOUSAND SEVEN HUNDRED FIFTY PESOS (Php 46,750.00)** and which accused subsequently misappropriated and converted for their personal use and benefit, to the damage and prejudice of the government in the aforesaid amount.¹⁰

10. SB-06-CRM-0033 (Criminal Case No. 28438)

¹⁰ pp. 53-56, Vol. III, *Record*

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For: Estafa through Falsification of Public Documents

That on or about **July 2002 to December 2002** and sometime prior or subsequent thereto, in the province of Davao Oriental, Philippines, and within the jurisdiction of this Honorable Court, the above-named accused, a high ranking public officer, being then a member of the Sangguniang Panlalawigan of the Provincial Government of Davao Oriental, with a salary grade of "27", while in the performance of her official functions as such and committing the offense in relation to her office, acting with unfaithfulness and abuse of confidence and with intent to defraud the government, conspiring and confederating with **DERRICK P. ANDRADE**, did then and there unlawfully, willfully and feloniously falsify or cause to be falsified the contracts of services, daily time records and accomplishment reports of **Derrick P. Andrade** to make it appear that he was a contractual employee for the period **July 16, 2002 to December 31, 2002**, and assigned to the office of said Maria Consuelo Palma Gil-Roflo, and has rendered work as such, when in truth and in fact, accused knew fully well that said Derrick P. Andrade did not render actual work for the said period, thereby making untruthful statements in a narration of facts, the truth of which she is legally bound to disclose, and using the said falsified documents, accused was able to collect the salary of said Derrick P. Andrade for the said period in the aggregate sum of **THIRTY THOUSAND TWO HUNDRED FIFTY PESOS (Php 30,250.00)** and which accused subsequently misappropriated and converted for their personal use and benefit, to the damage and prejudice of the government in the aforesaid amount.¹¹

THE PROCEEDINGS

On April 3, 2006, accused Roflo filed an *Omnibus Motion* praying for the reconsideration/reinvestigation of the Ombudsman's resolution recommending her indictment and for the Court to judicially determine probable cause.¹² This

¹¹ pp. 57-59, Vol. III, *Record*

¹² pp. 155-183, Vol. I, *Record*

motion was partially granted by the Court in its Resolution dated June 13, 2006. It directed the Ombudsman, through the Office of the Special Prosecutor (OSP), to re-investigate the case and to give accused Roflo the opportunity to file a motion for reconsideration and submit additional evidence.¹³

In the meantime, accused Roflo posted a cash bond for her provisional liberty on May 25, 2006.¹⁴ On August 28, 2006, the Court issued a hold departure order against her.¹⁵

On October 6, 2006, the prosecution filed a *Manifestation* stating that accused Roflo's motion for reconsideration had been denied by the Office of the Ombudsman in a Memorandum dated September 18, 2006.¹⁶

During her scheduled arraignment on October 26, 2006, accused Roflo failed to appear. Thus, in an Order dated October 26, 2006, the Court reset the arraignment to November 29, 2006.¹⁷ On November 27, 2006, accused Roflo filed a *Motion to Postpone Arraignment*¹⁸ which was denied by the Court in its Order dated November 29, 2006.¹⁹ The same order directed the issuance of a warrant of arrest against accused Roflo and the forfeiture of her bail. She filed a *Motion for Reconsideration* on December 5, 2006,²⁰ which was granted by the Court in its *Resolution* dated January 5, 2007.²¹

On January 10, 2007, accused Roflo was arraigned in all ten (10) cases and entered a plea of not guilty to all the charges.²²

Preliminary conference was conducted on January 30-31, 2007.²³

¹³ pp. 259-261, Vol. I, *Record*
¹⁴ p. 250, Vol. I, *Record*
¹⁵ p. 281, Vol. I, *Record*
¹⁶ pp. 291-309, Vol. I, *Record*
¹⁷ p. 313, Vol. I, *Record*
¹⁸ p. 317-318, Vol. I, *Record*
¹⁹ p. 348, Vol. I, *Record*
²⁰ p. 327-347, Vol. I, *Record*
²¹ p. 355-357, Vol. I, *Record*
²² p. 359, Vol. I, *Record*
²³ p. 369-386, Vol. I, *Record*

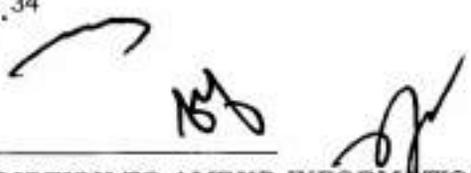
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On November 4, 2008, the prosecution filed a motion to amend the Informations²⁴ to include the alleged ghost employees who were listed as job order employees in the office of accused Roflo, namely: Chona Andrade Tolentino, Derrick P. Andrade, Norman Jay Jacinto P. Doral, Sergio U. Andrade and Jerico O. Ebita. The Court granted the said motion in its *Resolution* dated December 11, 2008, and found probable cause to issue warrants of arrest against the additional accused.²⁵ On January 6, 2009, the Court issued hold departure orders against the same accused.²⁶

On January 19, 2009, accused Roflo filed a Motion for Reconsideration of the Court's *Resolution* dated December 11, 2008. The same was denied by the Court in its *Resolution* dated April 2, 2009.²⁷

On January 13, 2009, accused Doral²⁸ and Jerico O. Ebita²⁹ posted cash bonds for their provisional liberty. On January 14, 2009, accused Derick Andrade posted a cash bond for his provisional liberty³⁰ and, on January 28, 2009, accused Sergio U. Andrade³¹ and Chona A. Tolentino³² did the same.

On April 21, 2009, accused Norman Jay Jacinto Doral was arraigned and entered a plea of not guilty.³³ A week later, on April 28, 2009, accused Jerico O. Ebita, Derrick P. Andrade, Sergio U. Andrade and Chona Andrade Tolentino were also arraigned and likewise entered separate pleas of not guilty.³⁴



²⁴ *MOTION TO AMEND INFORMATIONS*, pp. 65-123, Vol. III, *Record*.
²⁵ *Resolution* dated December 11, 2008, pp. 141-148, Vol. III, *Record*
²⁶ pp. 162-171, Vol. III, *Record*
²⁷ pp. 346-347, Vol. III, *Record*
²⁸ p. 203, Vol. III, *Record*
²⁹ p. 297 and pp. 372-378, Vol. III, *Record*
³⁰ p. 189, Vol. III, *Record*
³¹ p. 221, Vol. III, *Record*
³² p. 232, Vol. III, *Record*
³³ p. 359, Vol. III, *Record*
³⁴ pp. 381-384, Vol. III, *Record*

During the pre-trial, the parties stipulated on the following matters:

1. That during the material time and date alleged in all the Amended Informations, accused Roflo was a public officer being then a Provincial Board Member of Davao Oriental;³⁵
2. That Rose Bajenting was a contractual employee of the Province of Davao Oriental from July 2, 2001 up to February 19, 2003;³⁶
3. The Provincial Government of the Province of Davao Oriental hired/engaged the services of accused Ebita, et al. as individual contract of services/job order employees. The contracts of service were signed by Vice-Governor Thelma Z. Almario for the following periods:³⁷

(a) Jerico Ebita :

January 1, 2002 to March 31, 2002
April 1, 2002 to June 30, 2002
July 16, 2002 to December 31, 2002

(b) Norman Jay Jacinto Doral

April 1, 2002 to June 30, 2002
July 16, 2002 to December 31, 2002

(c) Derrick Andrade

July 16, 2002 to December 31, 2002

(d) Sergio Andrade

July 1, 2001 to September 30, 2001

³⁵ *Pre-Trial Order* dated August 10, 2007; pp. 273-295, Vol. II, *Record*

³⁶ *Id*

³⁷ p. 1-2, *Pre-Trial Order* dated July 24, 2009; pp. 66-67, Vol. IV, *Record*



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October 1, 2001 to December 31, 2001
 January 1, 2002 to March 31, 2002
 April 1, 2002 to June 30, 2002
 July 16, 2002 to December 31, 2002

(e) Chona Andrade Tolentino

July 1, 2001 to September 30, 2001
 October 1, 2001 to December 31, 2001
 January 1, 2002 to March 31, 2002
 April 1, 2002 to June 30, 2002
 July 16, 2002 to December 31, 2002
 January 12, 2003 to March 2003;

4. Accused Ebita, et al., at the time material and relevant to these cases, were all assigned at the office of accused Ma. Consuelo T. Palma Gil-Roflo;³⁸ and
5. Accused Ebita, et al. personally knew Rosie Bajenting being their co-contractual/job order employees.³⁹

The prosecution presented the following witnesses, namely: (1) Felipe P. Provido, (2) Reynaldo T. Bicoy, (3) Carmencita E. Vidamo, (4) Raul M. Antopuesto, (5) Rosie Toroba Bajenting, and (6) Danilo E. Palad.

On May 20, 2011, the prosecution filed its Formal Offer of Exhibits.⁴⁰ The Court admitted all the exhibits in its *Resolution* dated August 25, 2011.⁴¹

Thereafter, or on September 16, 2011, accused Ebita et al.⁴² filed a *Motion for Leave to File Demurrer to Evidence*.⁴³ On September 19, 2011, accused Roflo filed a *Manifestation*.⁴⁴

³⁸ p. 3, *Pre-Trial Order* dated July 24, 2009; p.68, Vol. IV, *Record*

³⁹ *Id*

⁴⁰ pp. 102-183, Vol. V, *Record*.

⁴¹ pp. 284- 285, Vol. V, *Record*

⁴² Accused Jerico Ebita, Norman Jay Jacinto Doral, Derrick P. Andrade, Sergio U. Andrade, and Chona Tolentino Andrade

⁴³ pp. 298-304, *id*

⁴⁴ pp. 305-306, *id*

wherein she stated that she had also filed a *Motion for Leave of Court to File Demurrer to Evidence*⁴⁵ by registered mail on September 16, 2011. On October 17, 2011, the Court granted the said motions.⁴⁶

Accused Ebita et al. filed their *Demurrer to Evidence* on November 8, 2011,⁴⁷ while on December 5, 2011, accused Roflo filed her own *Demurrer to Evidence*.⁴⁸ In its *Joint Resolution* promulgated on February 4, 2013,⁴⁹ the Court denied both demurrers for lack of merit.

On February 27, 2013, accused Roflo⁵⁰ and accused Ebita et al.⁵¹ filed their respective motions for reconsideration. The Court denied the same for lack of merit in its *Joint Resolution* promulgated on September 24, 2013.⁵²

In a Resolution dated December 2, 2013, issued in G.R. Nos. 209760-69,⁵³ the Second Division of the Supreme Court dismissed the petition for certiorari filed by accused Roflo assailing the *Joint Resolutions* promulgated by this Court on February 4, 2013 and September 24, 2013.⁵⁴ In a *Resolution* dated December 4, 2013, issued in G.R. Nos. 209807-16,⁵⁵ the Supreme Court likewise dismissed a similar petition filed by accused Ebita et al.⁵⁶ In its *Resolutions* dated February 24, 2014⁵⁷ and March 12, 2014,⁵⁸ the Supreme Court denied the accused's respective motions for reconsideration.

⁴⁵ Said motion was received by the Court on September 23, 2011; pp. 337-355, Vol. V, *Record*

⁴⁶ *Resolution* dated October 17, 2011; p.31, Vol. VI, *Record*

⁴⁷ pp. 47-114, Vol. VI, *Record*

⁴⁸ pp. 132-196, Vol. VI, *Record*.

⁴⁹ pp. 72-79, Vol. VII, *Record*

⁵⁰ *Motion for Reconsideration*; pp. 87- 105, Vol. VII, *Record*

⁵¹ *Motion for Reconsideration [Of the Resolution dated February 4, 2013]*; pp. 106-139, Vol. VII, *Record*

⁵² pp. 296-298, Vol. VII, *Record*

⁵³ Maria Consuelo T. Palma Gil-Roflo v. The Hon. Sandiganbayan, Raul M. Antopuesto and Rosie Bajenting

⁵⁴ P. 349, Vol. VII, *Record*

⁵⁵ Jerico O. Ebita, Norman Jay Jacinto P. Doral, Derrick P. Andrade, Sergio U. Andrade and Chona Andrade-Tolentino v. People of the Philippines and Sandiganbayan, Third Division

⁵⁶ pp. 352-353, Vol. VII, *Record*.

⁵⁷ p. 383, *id*

⁵⁸ pp. 385-386, *id*

Thereafter, the defense presented the following witnesses: (1) accused Ma. Consuelo Toroba Palma Gil-Roflo, (2) Glen B. Morales, (3) Josephine S. Bandigan, (4) Ma. Elena T. Palma Gil, (5) accused Derrick P. Andrade, (6) accused Sergio U. Andrade, (7) accused Chona Andrade Tolentino (8) accused Jerico O. Ebita, (9) accused Norman Jay Jacinto P. Doral, and (10) Fidela Toroba Bag-ao.

Accused Ebita et al. filed a *Motion to Adopt Exhibits of Accused Palma Gil-Roflo* with their accompanying Formal Offer of Evidence on September 8, 2016.⁵⁹ Accused Roflo filed her Formal Offer of Evidence on September 20, 2016.⁶⁰ In its Resolution dated October 24, 2016, the Court admitted the accused's exhibits and granted their motion to remark and adopt exhibits.⁶¹

On January 5, 2017, accused Roflo filed her *Memorandum*⁶² while accused Ebita et al. filed their *Memorandum* on January 18, 2017.⁶³ The prosecution also filed its *Memorandum for the Plaintiff* on the same date.⁶⁴

In its *Resolutions* dated January 12, 2017⁶⁵ and January 24, 2017,⁶⁶ the Court admitted the aforesaid memoranda and submitted the case for decision.

THE PROSECUTION EVIDENCE

Felipe P. Provideo

The first witness for the prosecution was Felipe P. Provideo (Provideo), State Auditor III, assigned at the Provincial Office of the Commission on Audit (COA), Davao Oriental.⁶⁷

⁵⁹ pp. 18-518, Vol. IX, *Record*
⁶⁰ pp. 4-520, Vol. X, *Record*
⁶¹ pp. 615-618, *id*
⁶² pp. 1-124, Vol. XI, *Record*
⁶³ pp. 138-228, Vol. XI, *Record*
⁶⁴ pp. 229-270, *id*
⁶⁵ p. 134, *id*
⁶⁶ p. 373, *id*
⁶⁷ pp. 4-8, TSN, May 20, 2008

Handwritten signatures and initials in the right margin, including a large flourish at the top, a set of initials in the middle, and another signature at the bottom.

He testified that part of his functions and duties was to audit the accounts of the Local Government of the Province of Davao Oriental, such as the disbursement of funds for the payment of salaries of the province's regular and contractual employees.⁶⁸ For their audit of the payment of wages of contractual employees, he testified that the documents they usually examine are the payrolls supported by the allotment and obligation slips, summary of payrolls, daily time record (DTR), accomplishment reports, and the contract of services which are submitted to the COA by the Office of the Provincial Accountant.⁶⁹

When they examine the payrolls, Provido testified that they usually check the names that appear in the payroll, the propriety of the computation of wages, and the authenticity of the signatures of the payees.⁷⁰ According to Provido, the payees should sign the payroll to indicate that they actually received the amount representing their wages.⁷¹ In some instances, the COA considers the receipt by other persons for justifiable causes provided that the same is through a special power of attorney (SPA) and that the authorized person is an immediate relative of the payee or the designated liaison officer of the office.⁷²

Provido also testified that one of the documents required for the payment of wages of contractual employees is the DTR.⁷³ The DTR is the document that records the time the employee reports to the office and the time he leaves it.⁷⁴ In case there are absences, the same should be reflected in the DTR.⁷⁵ According to him, the DTR should be filled up by the employee himself and certified correct by the direct supervisor or official whose office the particular employee is assigned to.⁷⁶

⁶⁸ p. 9, TSN, May 20, 2008
⁶⁹ pp. 9-10, TSN, May 20, 2008
⁷⁰ pp. 10-11, TSN, May 20, 2008
⁷¹ p. 11, TSN, May 20, 2008
⁷² *Id.*
⁷³ p. 12, TSN, May 20, 2008
⁷⁴ *Id.*
⁷⁵ *Id.*
⁷⁶ p. 13, TSN, May 20, 2008



As to the contract of services, Provideo declared that the same is the document made for a particular employee hired for his services.⁷⁷ The same should be signed by the employee himself and the chief of office who requires the services of the said contractual employee.⁷⁸

With regard to the accomplishment report, Provideo testified that it is required as an attachment to serve as evidence that an employee has actually rendered services.⁷⁹ This accomplishment report should contain the actual task or job that a certain employee accomplished for a given period.⁸⁰ The same should be detailed and should state particulars such as the actual number of documents typed or encoded, if the work is clerical, the type and number of topics researched, if it involves researching, and the number of offices served if it involves "liasoning".⁸¹ According to Provideo, the contractual employee himself should prepare the accomplishment report and certified correct by the direct supervisor or official in whose office the contractual employee is assigned.⁸²

Provideo identified the payrolls and attachments pertaining to accused Jerico Ebita, Derick Andrade, Sergio Andrade, Chona Tolentino and Norman J. Doral which were submitted to his office.⁸³ From his examination of the documents, Provideo testified that the payrolls were not signed by the payee himself and that the amount was paid to another person based on a notation that this was through an SPA.⁸⁴ However, Provideo testified that there was no such SPA attached to the payrolls and that as a result, they considered

⁷⁷ *Id.*

⁷⁸ p. 14, TSN, May 20, 2008

⁷⁹ *Id.*

⁸⁰ *Id.*

⁸¹ p. 15, TSN, May 20, 2008

⁸² p. 16, TSN, May 20, 2008

⁸³ Exhibits "H" to "H-3", "I" to "I-3", "J" to "J-3", "K" to "K-3", "L" to "L-3", "M" to "M-3", "N" to "N-3", "O" to "O-3", "P" to "V-3", "W" to "EE", "GG" to "HH-3". The parties then stipulated that Provideo would identify all the exhibits up to exhibit "YY-4" as having been received by the Commission of Audit from the Provincial Accountant of Davao Oriental; pp 17-24, TSN, May 20, 2008.

⁸⁴ p. 26, TSN, May 20, 2008

Handwritten signature and initials in the right margin of the page.

the payment of wages as not valid, irregular and not properly authorized.⁸⁵

As to the accomplishment reports, the prosecution noted the absence of entries under the heading: "Work Accomplished"⁸⁶. According to Provideo, these accomplishment reports could not serve as supporting documents to the payrolls.⁸⁷ Provideo likewise testified that the same is not sufficient to prove that a certain task or job was performed.⁸⁸ The prosecution then manifested that based on the records, the name of accused Roflo appeared to be the one who approved the accomplishment reports and DTRs.⁸⁹

On cross-examination, Provideo explained that the Ombudsman requested their office to produce these payrolls and related documents. Thus, the documents were entrusted to him by his supervisor in 2006 because he was the one assigned to audit the accounts of the Province of Davao Oriental at that time.⁹⁰ Provideo further explained that in August 2002, he was assigned to audit other LGUs, and not the Province of Davao Oriental.⁹¹

When asked about the existence of a comprehensive audit on the accounts and transactions of the Provincial Government of Davao Oriental for 2001 and 2002, Provideo clarified that they had not completely audited the payrolls of the Province of Davao Oriental.⁹² According to him, they conducted an audit but prioritized the regional payrolls and other disbursement vouchers.⁹³ They did not conduct an audit of the job-order employees' payrolls at that time.⁹⁴ He added that he knew this despite not being assigned to the province because he inquired from his co-employees and other auditors assigned to the accounts of the Province of Davao

⁸⁵ p. 27, TSN, May 20, 2008

⁸⁶ p. 28, TSN, May 20, 2008

⁸⁷ *Id.*

⁸⁸ *Id.*

⁸⁹ pp. 29-31, TSN, May 20, 2008

⁹⁰ p. 37, TSN, May 20, 2008

⁹¹ p. 38, TSN, May 20, 2008

⁹² pp. 38-39, TSN, May 20, 2008

⁹³ *Id.*

⁹⁴ *Id.*

A handwritten signature in black ink, appearing to be a stylized name, possibly 'Roflo' or similar, written vertically on the right side of the page.

Oriental for the period of 2001-2005.⁹⁵ They told him that the present transactions were not covered by the audit as they had applied a *sampling scheme*.⁹⁶

Provido conceded that in the comprehensive audit of the general accounts of the Province of Davao Oriental, there were no findings referring to any errors in the payrolls.⁹⁷

Reynaldo T. Bicoy

The second witness for the prosecution was Reynaldo T. Bicoy (Bicoy), Supervising Administrative Officer of the Human Resource Management Division, Provincial Administrator's Office of the Province of Davao Oriental.⁹⁸

He testified that part of the duties and responsibilities of his office is the preparation of the contracts of services of all job order employees, appointment of permanent employees and the maintenance of records of all government employees of the Province of Davao Oriental.⁹⁹

Bicoy identified the service records of accused Jerico Ebita,¹⁰⁰ Norman Jacinto Doral,¹⁰¹ Chona A. Tolentino,¹⁰² Derrick Andrade,¹⁰³ and Sergio Andrade,¹⁰⁴ as well as his signatures thereon,¹⁰⁵ which were prepared by his office.¹⁰⁶

On cross-examination, Bicoy affirmed that accused Ebita et al., as job-order employees, are governed by the Civil Service Law, particularly Civil Service Commission (CSC) Memorandum Circular No. 17, series of 2002, which provides

⁹⁵ p. 41, TSN, May 20, 2008

⁹⁶ *Id*

⁹⁷ pp. 43-45, TSN, May 20, 2008

⁹⁸ pp. 7-8, TSN, July 7, 2008

⁹⁹ p. 9, TSN, July 7, 2008

¹⁰⁰ Exhibit "FF"; p. 10, TSN, July 7, 2008

¹⁰¹ Exhibit "II", p.12, TSN, July 7, 2008

¹⁰² Exhibit "TT", p. 13, TSN, July 7, 2008

¹⁰³ Exhibit "NN", p. 15, TSN, July 7, 2008

¹⁰⁴ Exhibit "QQ", p. 16, TSN, July 7, 2008

¹⁰⁵ Exhibits "FF-1", "II-1", "TT-1", "NN-1", and "QQ-1"; p. 10-16, TSN, July 7, 2008

¹⁰⁶ p. 10, *id*

policy guidelines for contracts of service.¹⁰⁷ As job-order employees, they were not required to report for work during the agency's regular hours,¹⁰⁸ and are not strictly required to submit a DTR.¹⁰⁹ Their job can be accomplished outside office hours.¹¹⁰

Bicoy identified a document entitled "Number of Contractual Personnel as of July to December 2001"¹¹¹ and his signature thereon.¹¹² This document states that there were eight hundred seventy nine (879) job order employees¹¹³ for the province during the mentioned period. Bicoy testified that some of these employees worked outside the Provincial Capitol of Davao Oriental such as in the district hospitals or in the municipalities where they were assigned.¹¹⁴ Because they were assigned outside, they were not required to report daily to the Provincial Capitol.¹¹⁵ Bicoy also testified that some of the job order employees were also working students.¹¹⁶

On re-direct examination, Bicoy declared that based on Civil Service Resolution No. 02-07-90, accused Ebita et al. were not considered government employees, particularly Section 1, sub-section 5 thereof, which states that services rendered are not considered government service.¹¹⁷ In reply to the query of the Court, Bicoy also stated that the local chief executive exercises control over the job order employees and has the right to fire and dismiss them.¹¹⁸ Bicoy also conceded that the services performed by job-order employees are government work-related.¹¹⁹

107 P. 21, TSN, July 7, 2008
 108 pp. 21-23, TSN, July 7, 2008
 109 p. 25, TSN, July 7, 2008
 110 p. 26, TSN, July 7, 2008
 111 Exhibit "46", *id*
 112 Exhibit "46-A", p. 27, TSN, July 7, 2008
 113 P. 27, TSN, July 7, 2008
 114 p. 28, TSN, July 7, 2008
 115 p. 29, TSN, July 7, 2008
 116 p. 31, TSN, July 7, 2008
 117 p. 37, TSN, July 7, 2008
 118 p. 35, TSN, July 7, 2008
 119 p. 37, TSN, July 7, 2008



Upon clarification questions from the Court, Bicoy explained that job-order employees are hired through a contract of services while casual employees are included in the plantilla.¹²⁰ Bicoy added that some job order employees are contracted through agencies, like janitorial services, but most of them are hired through a contract of services signed by the local chief executive and the employee himself.¹²¹

Carmencita E. Vidamo

The third witness for the prosecution was Carmencita E. Vidamo, Vice-President for Students Personnel Services and concurrent University Registrar of the University of Mindanao located in Davao City.

Vidamo identified accused Derick Andrade's transcript of records,¹²² class schedule for the first semester,¹²³ second semester,¹²⁴ and summer of school year 2002-2003,¹²⁵ as well as her signature thereon as university registrar.¹²⁶

Vidamo testified that based on his class schedule, accused Derrick Andrade was enrolled for the first semester daytime, from Monday to Friday.¹²⁷

She also identified accused Sergio Andrade's transcript of records,¹²⁸ class schedule for the first semester,¹²⁹ second semester,¹³⁰ and summer¹³¹ of school year 2001-2002 as well as her signatures thereon as university registrar.¹³²

¹²⁰ p. 38, TSN, July 7, 2008

¹²¹ p. 40, TSN, July 7, 2008

¹²² Exhibit "OO"; p. 49, TSN, July 7, 2008

¹²³ Exhibit "OO-1"; p. 49, TSN, July 7, 2008

¹²⁴ Exhibit "OO-2"; p. 50, TSN, July 7, 2008

¹²⁵ Exhibit "OO-3"; TSN, July 7, 2008

¹²⁶ Exhibit "OO-4", "OO-5", "OO-6", "OO-7", "OO-8"; p. 50-53, TSN, July 7, 2008

¹²⁷ p. 55, TSN, July 7, 2008

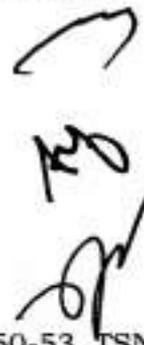
¹²⁸ Exhibit "RR"; p. 56, *id*

¹²⁹ Exhibit "RR-1"; p. 57, *id*

¹³⁰ Exhibit "RR-2"; p. 59, *id*

¹³¹ Exhibit "RR-3"; p. 59, *id*

¹³² Exhibit "RR-6", "RR-7", "RR-7"; pp. 58-61, *id*



On cross-examination, Vidamo testified that the University of Mindanao caters to deserving students in the province, most of whom are working students.¹³³ The university has morning sessions, afternoon sessions, and evening sessions that students can choose to enroll in.¹³⁴ Vidamo conceded that she was not the university registrar at the time accused Sergio Andrade enrolled in the said classes and had no participation in the preparation of the documents in 2002 and 2003.¹³⁵ Vidamo explained that the University of Mindanao's database was computerized and records could be retrieved from 1981 onwards.¹³⁶ Vidamo added that the record could not be changed, only printed.¹³⁷

On re-direct examination, Vidamo testified that the signing authority in the documents she identified was different during the pre-trial because there was a different incumbent university registrar at the time said documents were printed.¹³⁸

Upon clarification questions from the Court, Vidamo stated that only the signatory to the records could be changed.¹³⁹

On cross-examination by counsel for accused Ebita et al., Vidamo testified that the school divides each semester into two (2) terms.¹⁴⁰ She illustrated that a student who is enrolled in eight (8) subjects for a semester could attend the first (4) subjects in the first term and the other four (4) subjects in the second term.¹⁴¹ Vidamo also explained that there are semestral, first term, and second term subjects.¹⁴² Each term was for a period of two and a half months.¹⁴³ The first term was comprised of the months of June, July, and August, while

¹³³ p. 62-63, TSN, July 7, 2008

¹³⁴ p. 64, TSN, July 7, 2008

¹³⁵ pp. 66-67, TSN, July 7, 2008

¹³⁶ p. 68, TSN, July 7, 2008

¹³⁷ *Id.*

¹³⁸ p. 69-71, TSN, July 7, 2008

¹³⁹ p. 71-73, TSN, July 7, 2008

¹⁴⁰ p. 7, TSN, October 27, 2009

¹⁴¹ *Id.*

¹⁴² pp. 7-8, TSN, October 27, 2009

¹⁴³ p. 9, TSN, October 27, 2009



the second was for the months of August, September and October.¹⁴⁴

In response to the query on whether there were occasions when an instructor could deviate from the schedule and allow the students to attend in another schedule of the same subject, she replied that¹⁴⁵ it was not allowed insofar as she was concerned. However, she could not say the same for other instructors.¹⁴⁶

Vidamo admitted that under its internal rules, the school is prohibited from issuing copies of a student's records without said student's consent, unless there is a court subpoena.¹⁴⁷

Raul M. Antopuesto

The fourth witness for the prosecution was Raul M. Antopuesto, a media practitioner, broadcaster of Manila Broadcasting Company (MBC),¹⁴⁸ station manager of DXGO Davao BM Station, and an anchorman of Radio Natin Mati FM in Mati, Davao Oriental.¹⁴⁹

Antopuesto testified that he handles a public affairs program that discusses both local and national events.¹⁵⁰ In February of 2003, he encountered a local issue pertaining to the activities of a certain board member of Davao Oriental and ghost employees.¹⁵¹ When asked who the board member was, Antopuesto identified her as the accused Roflo.

Antopueso recalled that during his program, he received an anonymous text that read: "Gaano katotoo na si Board Member Palma-Gil ay may ghost employees?", which he read on air.¹⁵² He received another text which read: "Sir, paki

¹⁴⁴ *Id*
¹⁴⁵ pp. 12-13, TSN, October 27, 2009
¹⁴⁶ *id*
¹⁴⁷ p. 7, TSN, March 15, 2010
¹⁴⁸ p. 5, TSN, January 12, 2010
¹⁴⁹ p. 5, TSN, January 12, 2010
¹⁵⁰ p. 8, TSN, January 12, 2010
¹⁵¹ *Id*
¹⁵² p. 10, TSN, January 12, 2010

Handwritten signature and initials, possibly 'Ry' and 'Roflo', written in black ink.

follow-up".¹⁵³ He responded to the anonymous text and asked "Paano ko ipafollow-up?", to which he got the reply, "Hanapin mo yung kanyang legislative staff dahil tinanggal na."¹⁵⁴ Antopuesto testified that accused Roflo did not answer the issue in his program but in another station.¹⁵⁵ According to Antopuesto, accused Roflo denied maintaining ghost employees and identified Rosie Bajenting as the culprit.¹⁵⁶

In the course of his own investigation, Antopuesto claims he received a call from a concerned person who said that Rosie was willing to surface.¹⁵⁷ He thus directed his driver to pick Bajenting up in Mati, Davao Oriental at 4:00 a.m. and proceeded to meet with her at Davao City for the first time.¹⁵⁸

According to Antopuesto, he repeatedly questioned Bajenting on her motive and was thereafter convinced on some parts of her testimony.¹⁵⁹ He subsequently hired a lawyer to study all the evidence and documents given by Bajenting. The said lawyer told him that there was probable cause for the filing of a case.¹⁶⁰ Antopuesto thus identified his Affidavit-Complaint dated March 26, 2003, and its attached annexes, which he filed before the Office of the Ombudsman Mindanao.¹⁶¹

On cross-examination by counsel for accused Roflo, Antopuesto testified that as a resident of Mati, he was aware of the political rivalry between the Palma-Gils and the Almarios.¹⁶² He based the complaint he filed on the statement of Rosie Bajenting, which was the result of their investigation.¹⁶³ Antopuesto conceded that he had no personal knowledge of the alleged ghost employees but stated that it was part of their function as media to act as a "concerned

¹⁵³ *Id.*

¹⁵⁴ p. 11, TSN, January 12, 2010

¹⁵⁵ p. 12, TSN, January 12, 2010

¹⁵⁶ *Id.*

¹⁵⁷ p. 12, TSN, January 12, 2010

¹⁵⁸ p. 13, TSN, January 12, 2010

¹⁵⁹ *Id.*

¹⁶⁰ *Id.*

¹⁶¹ Exhibit "A" to A-2"; p. 14, TSN, January 12, 2010

¹⁶² p. 17, TSN, January 12, 2010

¹⁶³ p. 19, TSN, January 12, 2010

watchdog of the people".¹⁶⁴ Antopuesto also confirmed that there was a pending libel case against him filed by the Palma-Gils for the statements he aired over Radio Natin in 2003¹⁶⁵ and also an indirect contempt case before the RTC Mati.¹⁶⁶

On additional cross-examination by counsel for accused Ebita, et al., Antopuesto stated that he discussed the alleged controversy during his program on February 28, 2003.¹⁶⁷ He testified that he did not verify the person who sent the text messages and instead followed said person's request to conduct an investigation.¹⁶⁸ Antopuesto identified the caller who informed him that private complainant Bajenting was ready to surface as Jovie Tanio, a fellow media practitioner.¹⁶⁹

Rosie Toroba Bajenting

The fifth witness for the prosecution was Rosie Toroba Bajenting, Administrative Aide Officer III of the Provincial General Services Office of Davao Oriental, former legislative aide of accused Roflo at the time relevant to these cases.¹⁷⁰

Bajenting testified that she started as a receiving clerk at the Provincial Governor's office from July 1 to September 2001, and was subsequently detailed to the office of accused Roflo as senior legislative staff from October 2001 to February 2003.¹⁷¹ As part of her duties and responsibilities, Bajenting processed all the documents relating to accused Roflo's office such as proposed resolutions, travel, purchases and expenses, as well as the latter's personal needs.¹⁷²

¹⁶⁴ p. 20, TSN, January 12, 2010

¹⁶⁵ *Id*

¹⁶⁶ *Id*

¹⁶⁷ p. 23, TSN, January 12, 2010

¹⁶⁸ p. 23-24, TSN, January 12, 2010

¹⁶⁹ P. 25, TSN, January 12, 2010

¹⁷⁰ pp. 4-6; p. 9, TSN, June 21, 2010

¹⁷¹ pp. 6-7, TSN, January 12, 2010

¹⁷² p. 9, TSN, January 12, 2010



Bajenting claims that accused Roflo gave her written¹⁷³ and verbal instructions¹⁷⁴ to process the contract of services of herein accused Ebita et al., who were *trabajante* (workers) in accused Roflo's office.¹⁷⁵ Bajenting explained that accused Roflo first gave her the list of names of accused Ebita et al. which she then gave to the Personnel Department for preparation of their respective contracts of service.¹⁷⁶ These contracts of service were then given to accused Roflo for her recommendation.¹⁷⁷ Bajenting identified the contracts of service of accused Ebita et al.¹⁷⁸

According to Bajenting, accused Ebita et al. did not sign the contracts. Instead, it was Bajenting herself who signed the same with the help of accused Roflo and one Bobong Morales.¹⁷⁹ Bajenting claimed that she signed on behalf of accused Chona Andrade Tolentino, while Bobong Morales signed for accused Derrick Andrade, Sergio Andrade, Jerico Ebita, and Norman Jay Jacinto Doral.¹⁸⁰ Bajenting further claimed that accused Roflo requested her to sign on behalf of the said accused because the latter were not actually in the office when they were supposed to sign.¹⁸¹ Bajenting also claimed that she was the one who asked Bobong Morales to sign based on the instruction of accused Roflo to look for a person who will sign on behalf of accused Ebita et al.¹⁸²

Bajenting also testified that she prepared the daily time records, time book and payroll, accomplishment reports, summary of payrolls and other supporting documents in connection with the said contracts of service.¹⁸³ Bajenting identified the said documents as well as the signature of

173 Exhibits "E", "E-1", "E-2", "F", "F-1", "F-2", "F-3"; "F-4" and "F-5" p. 47, TSN, December 6, 2010; p. 9, TSN, December 7, 2010

174 p. 47, TSN, December 6, 2010

175 pp.10-12, TSN, June 21, 2010

176 p. 14, TSN, June 21, 2010

177 *Id*

178 pp. 15-16, TSN, June 21, 2010; Exhibits "G", "T", "W", "AA", "EE", and "GG"

179 p. 16, TSN, June 21, 2010

180 pp.16-19, TSN, June 21, 2010

181 p. 19; p 22. TSN, June 21, 2010.

182 p. 23, TSN, June 21, 2010

183 *Id*; p. 12, TSN, December 7, 2010

accused Roflo in the accomplishment reports. According to Bajenting, she knew that the reports contained accused Roflo's signature because she was the one who asked accused Roflo to sign the same.¹⁸⁴ Similar to the contracts of service, Bajenting signed the said documents on behalf of accused Chona Andrade Tolentino while Bobong Morales signed for accused Derrick Andrade, Sergio Andrade, Jerico Ebita, and Norman Jay Jacinto Doral.¹⁸⁵

After preparing the documents, Bajenting would circulate the same to the concerned signatories like the budget officer, accountant and the treasurer's office to prepare the salaries and wages for the contractual employees.¹⁸⁶ Bajenting would then wait for accused Roflo's instruction to get the salaries from the cashier.¹⁸⁷ Once the instruction is given, Bajenting would get the money from the cashier through a SPA issued by Atty. Alejandro Aquino, the Provincial Legal Officer of Davao Oriental, in her favor.¹⁸⁸ She would then be instructed to deposit the money to the personal account of accused Roflo at the Mati Branch of the Philippine National Bank.¹⁸⁹ As evidence of the same, Bajenting identified the deposit slips she used to deposit the amounts to the personal account of accused Roflo.¹⁹⁰ In response to the query of the Court, Bajenting claimed that there were additional amounts included in her deposits such as accused Roflo's RATA.¹⁹¹ She would not itemize the amounts deposited but only indicate the lump sum in the deposit slip.¹⁹²

Further into her testimony, Bajenting clarified that she made the deposit for only a few of the identified deposit slips¹⁹³ while the rest were made by one Josephine Bandigan.¹⁹⁴

¹⁸⁴ p. 28, TSN, June 21, 2010

¹⁸⁵ P. 30, TSN, June 21, 2010

¹⁸⁶ p. 13, TSN, December 7, 2010

¹⁸⁷ p. 15-16, TSN, December 7, 2010

¹⁸⁸ p. 16, December 7, 2010

¹⁸⁹ p. 17, December 7, 2010

¹⁹⁰ Exhibits "D-6" to "D-50"; p. 18, TSN, December 7, 2010

¹⁹¹ p. 19, TSN, December 7, 2010

¹⁹² *Id*

¹⁹³ Exhibits "D-6", "D-15", "D-23", "D-30"; p. 22, TSN December 7, 2010.

¹⁹⁴ Incorrectly spelled as "Bandilad"; pp. 22-23, TSN, December 7, 2010

Bajenting then proceeded to detail the actual work and residence of the accused job order employees – which are summarized below:

Accused	Residence	Work
Jerico O. Ebita	Lives in the house of Atty. Miguel Palma Gil in Marfuri Heights, Davao City ¹⁹⁵	Household chores ¹⁹⁶
Sergio U. Andrade	In the house of Governor Palma Gil and accused Roflo in Green Heights Subdivision, Davao City ¹⁹⁷	House Caretaker, feeds the dogs and at the same time a student of the University of Mindanao ¹⁹⁸
Derrick P. Andrade	Also in the House of Governor Palma Gil and accused Roflo in Green Heights Subdivision, Davao City ¹⁹⁹	Also a caretaker and a student at the University of Mindanao. ²⁰⁰
Chona Andrade Tolentino	Also in the House of Governor Palma Gil and accused Roflo in Green Heights Subdivision, Davao City ²⁰¹	“Yaya” of the son of accused Roflo ²⁰²
Norman Jay Jacinto P. Doral	No knowledge ²⁰³	No knowledge

¹⁹⁵ p. 25, TSN, December 7, 2010

¹⁹⁶ *Id*

¹⁹⁷ p. 26, TSN, December 7, 2010

¹⁹⁸ *Id*

¹⁹⁹ p. 27, TSN, December 7, 2010

²⁰⁰ *Id*

²⁰¹ p. 28 and p. 34, TSN, December 7, 2010

²⁰² p. 34, TSN, December 7, 2010

²⁰³ p. 34, TSN, December 7, 2010

Lastly, Bajenting identified the complaint-affidavit she filed against accused Roflo before the Office of the Ombudsman.²⁰⁴

On cross-examination, Bajenting admitted that she was employed in the office of Governor Maria Elena P. Palma Gil and subsequently in the office of accused Roflo because she was a family relative.²⁰⁵ As a legislative officer in accused Roflo's office, she had neither control over the assignment of accused Ebita et al. nor was she required to know where they would be assigned.²⁰⁶ She was never assigned any field work and was always in the Provincial Capitol Office.²⁰⁷

Bajenting conceded that she was not the one who prepared the contracts of service of accused Ebita et al., as they were prepared by the Personnel Department.²⁰⁸ Her participation was only in signing for accused Chona Andrade while Bobong Morales signed for the rest of the accused.²⁰⁹ She also conceded there was nothing in the contracts which stated that accused Ebita et al. would be exclusively assigned within the Provincial Capitol of Davao Oriental.²¹⁰

Bajenting admitted that she did not prepare the timebook and payroll for the period covering September 1 to 15, 16 to 30,²¹¹ and August 1 to 31, 2001.²¹² As to the DTRs, she claimed that she prepared a few and instructed others to accomplish the rest.²¹³

Bajenting also admitted that she was dismissed by accused Roflo on February 19, 2003, for certain anomalies she committed in the performance of her duty.²¹⁴ She likewise

²⁰⁴ Exhibit "G" to "G-5"; pp. 34-35, TSN, December 7, 2010.

²⁰⁵ pp. 9-10, TSN, May 2, 2011

²⁰⁶ p. 14, TSN, May 2, 2011

²⁰⁷ *Id*

²⁰⁸ p. 5, TSN, May 3, 2011

²⁰⁹ *Id*

²¹⁰ pp. 19-21, TSN, December 7, 2010

²¹¹ Exhibit "Z", p. 26, TSN, May 3, 2011

²¹² Exhibits "X" and "Y"; pp. 26-27, TSN, May 3, 2011

²¹³ pp. 27-32, TSN, May 3, 2011

²¹⁴ p. 33, TSN, May 3, 2011

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confirmed that as a result of these anomalies, cases for qualified theft and falsification were filed against her between March 6-10, 2003.²¹⁵ She also confirmed that she filed the affidavit-complaint which led to the filing of the present cases on March 26, 2003, or after the cases were filed against her.²¹⁶ She sought the help of one Atty. Rogelio Largo, who prepared the Affidavit-Complaint.²¹⁷ She also sought the help of Raul Antopuesto.²¹⁸

She further testified that the SPAs of accused Ebita et al. were given to her by one Irma Bustillo.²¹⁹ When they were given to her, the same were already signed by accused Roflo and accused Ebita et al.²²⁰ She was only requested to have the same notarized.²²¹ She confirmed that upon getting the salaries of accused Ebita et al., she would give the same to accused Roflo on the same day.²²² She would then wait for instructions before depositing the same in accused Roflo's account.²²³ According to Bajenting, there was never an occasion that she was requested to deposit the money on the same day that she gave the money to accused Roflo.²²⁴

Bajenting admitted that she did not know if accused Roflo gave the very same money to accused Ebita et al.²²⁵ However, Bajenting insisted that the money she received for deposit was the very same money she gave to accused Roflo.²²⁶ She claimed that the money she received from the treasurer's office and which she gave to accused Roflo was formed in a bundle.²²⁷ The very same bundle would be returned to her after a few days for deposit at the Philippine National Bank.²²⁸ Upon prodding by the defense counsel, however, Bajenting

²¹⁵ *Id*
²¹⁶ p. 35-36, TSN, May 3, 2011
²¹⁷ p.36, TSN, May 3, 2011
²¹⁸ p. 37, TSN, May 3, 2011
²¹⁹ p. 5, TSN, May 4, 2011
²²⁰ p. 6, TSN, May 4, 2011
²²¹ *Id.*
²²² p. 7, TSN, May 4, 2011
²²³ *Id*
²²⁴ *Id*
²²⁵ p. 8, TSN, May 4, 2011
²²⁶ p. 9, TSN, May 4, 2011
²²⁷ *Id*
²²⁸ p. 10, TSN, May 4, 2011

could not identify any of the deposit slips pertaining to the salaries of accused Ebita et al. for the periods August 1-30, 2002,²²⁹ September 1-31, 2002,²³⁰ October 1-15, 2002,²³¹ or October 16-31, 2002,²³² despite her claim that she deposited the amounts pertaining to these periods. Bajenting claimed that the deposit slips pertaining to these periods were not in the records.²³³

Bajenting also confirmed she only prepared²³⁴ the PNB Deposit Slips marked as Exhibits D-6,²³⁵ D-15,²³⁶ D-23,²³⁷ and D-30.²³⁸ The rest of the deposit slips marked as Exhibits D-6 to D-50, which she earlier identified, were not prepared by her.²³⁹

Bajenting also admitted that during the *meeting de avance* of then Vice-Governor Belma Cabilao, during the governorship race of Davao Oriental in 2004, she went up on stage to denounce Governor Elena Palma Gil.²⁴⁰ Bajenting also confirmed that at the time she testified, there are nine (9) pending criminal cases against her at the trial stage before the Regional Trial Court of Mati, Digos, Davao.²⁴¹

Upon further cross-examination by counsel for accused Ebita et al., Bajenting acknowledged that the criminal cases against her were for falsification and qualified theft and that these were filed by accused Roflo and former Governor Elena Palma Gil before she filed the affidavit-complaint that initiated

²²⁹ p. 11, TSN, May 4, 2011

²³⁰ p. 12, TSN, May 4, 2011

²³¹ P. 13, TSN, May 4, 2011

²³² p. 15, TSN, May 4, 2011

²³³ p. 14-17, TSN, May 4, 2011

²³⁴ p. 18, TSN, May 4, 2011

²³⁵ Dated January 4, 2002 in the amount of Fifty Thousand Pesos (P50,000.00)

²³⁶ Dated April 15, 2002, in the amount of Thirty Four Thousand Five Hundred Pesos (P34, 500.00)

²³⁷ Dated July 12, 2002, in the amount of Forty Five Thousand Pesos (P45,000.00)

²³⁸ Dated August 20, 2002, in the total amount of Thirteen Thousand Six Hundred Seventeen (P13, 617.00)

²³⁹ p. 18, TSN, May 4, 2011

²⁴⁰ p. 21, TSN, May 4, 2011

²⁴¹ p. 24, TSN, May 4, 2011

the present cases.²⁴² Bajenting also confirmed that she became suspicious of accused Ebita et al. because they were not reporting to the provincial capitol.²⁴³ She conceded that she did not know that accused Sergio Andrade and Chona Andrade were allegedly re-assigned as liaison officers of the Governor of Davao City.²⁴⁴ She also conceded that she did not know that accused Norman Doral was purportedly assigned to coordinate with the Congress in Manila.²⁴⁵ She likewise conceded that she was unaware that accused Jerico Ebita allegedly performed legal research for accused Roflo, or that accused Derrick Andrade was ostensibly required to perform work as a security aide.²⁴⁶ According to Bajenting, there should have been an office order for these assignments.²⁴⁷

On re-direct examination, Bajenting reiterated that she requested other persons to sign or fill up documents related to the contract of services because accused Ebita et al. were not around at the provincial capitol office.²⁴⁸ Bajenting also explained that she could not find the amounts pertaining to the salaries of accused Ebita et al. in the deposit slips because there were additional amounts from accused Roflo included in the amounts she deposited.²⁴⁹

According to Bajenting, there is no liaison office of the Province of Davao in Davao City.²⁵⁰ Bajenting also claimed that she instructed the other employees of the provincial government to fill up the contracts of service because accused Roflo was her boss and she was afraid to lose her job. On February 19, 2003, accused Roflo allegedly threatened to kill Bajenting and her husband if she divulged the present controversy.²⁵¹ Regarding the cases pending against her, Bajenting testified that none of them was related to the

²⁴² p. 25, TSN, May 4, 2011

²⁴³ p. 30, TSN, May 4, 2011

²⁴⁴ *Id*

²⁴⁵ *Id*

²⁴⁶ p. 31, TSN, May 4, 2011

²⁴⁷ *Id*

²⁴⁸ p. 4-5, TSN, May 5, 2011

²⁴⁹ p. 7, TSN, May 5, 2011

²⁵⁰ p. 8, TSN, May 5, 2011

²⁵¹ p. 10, TSN, May 5, 2011

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contracts of service of accused Ebita et al., nor were any cases ever filed against her for the same.²⁵²

On re-cross examination, Bajenting acknowledged that she did not mention the purported threat on February 19, 2003 in her complaint-affidavit.²⁵³ She also acknowledged that during her stint as a receiving clerk in the Office of the Governor of the Province of Davao Oriental, she was not privy to everything that was happening in the province.²⁵⁴

Anent the deposit slip marked as Exhibit "D-30"²⁵⁵, the defense manifested that the cash deposit stated therein was Ten Thousand Two Hundred Twenty One Pesos (P10,221.00). Upon being queried, Bajenting testified that the combined monthly salary of Ebita et al. amounted to Twenty Seven Thousand Five Hundred Pesos (P 27,500.00) while their combined half-month or fifteen-day salary would amount to Thirteen Thousand Seven Hundred Fifty (P13,750.00) pesos.²⁵⁶ Regarding the figure stated in the check portion of the deposit slip as "Development Bank of the Philippines (DBP) Mati" in the amount of Three Thousand Three Hundred Ninety Six Pesos (P3,396.00), Bajenting claims this represented the RATA of accused Roflo.²⁵⁷

On re-cross examination by counsel for accused Ebita et al., Bajenting confirmed that the Provincial Government of Davao Oriental has an inter-governmental agency relationship with the City Government of Davao City²⁵⁸ and that there are regional offices located in Davao City.²⁵⁹

²⁵² *Id*

²⁵³ p. 12, TSN, May 5, 2011

²⁵⁴ p.13-14, TSN, May 5, 2011

²⁵⁵ Dated August 20, 2002 in the amount of Thirteen Thousand Six Hundred Seventeen (P13, 617)

²⁵⁶ p. 15, TSN, May 5, 2011

²⁵⁷ p. 16, TSN, May 5, 2011

²⁵⁸ p. 19, TSN, May 5, 2011

²⁵⁹ p. 20, TSN, May 5, 2011



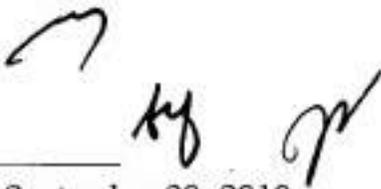
Danilo C. Palad

The sixth witness for the prosecution was Danilo C. Palad, Sales and Service Head of Philippine National Bank, Mati Branch, Davao.²⁶⁰

Palad testified that he held the position since 2003 and that his functions and responsibilities consist of approving the encashment of checks and the safekeeping of bank branch documents.²⁶¹ In compliance with the Court's subpoena, and having been duly authorized²⁶² by the PNB Mati Branch Manager, Palad identified the original deposit slips, withdrawal slips, deposit application form and signature cards of Account No. 64152392-1 in the name of accused Roflo.²⁶³

On cross-examination, Palad clarified that he made an error in photocopying the deposit application form first marked as Exhibit "C" as it had an erroneous dorsal portion.²⁶⁴ Upon clarification questions from the Court, Palad testified that there was no difference in the contents of Exhibit "C" and "BBB"²⁶⁵ insofar as the first page is concerned.

Palad conceded that he was a loan officer at the time the Deposit Application Form was filled up on November 20, 2001, and as such had no participation in its execution.²⁶⁶ Palad further conceded that he had no participation in the execution of the signature cards,²⁶⁷ the receipt of the deposit slips,²⁶⁸ or any knowledge of the source of the funds for the said deposits.²⁶⁹



²⁶⁰ P. 10, TSN, September 29, 2010

²⁶¹ pp. 13-14, TSN, September 29, 2010

²⁶² Letter of Introduction from Ms. Josephine Felix, Manager, PNB Branch, Exh "AAA", pp 14-26, TSN, September 29, 2010

²⁶³ p. 24, TSN, September 29, 2010

²⁶⁴ pp. 31-32, TSN, September 29, 2010

²⁶⁵ Exhibit "BBB" was the second, correct copy of the original Deposit Application Form brought by Palad

²⁶⁶ p. 34, TSN, September 29, 2010

²⁶⁷ *Id.*, Exh "C"

²⁶⁸ *Id.*, Exh "D-6" to "D-50"

²⁶⁹ *Id.*

On re-direct examination, Palad testified that all the documents he brought with him were kept at the vault inside the Mati Branch.²⁷⁰

On May 5, 2011, the prosecution manifested that it had no more witnesses to present; and, thus requested thirty (30) days to submit its formal offer of evidence.²⁷¹ Thereafter, on May 20, 2011 it offered the following documentary evidence:²⁷²

I.	Exhibits for Criminal Cases Nos. 28430 and 28437, 28431 and 28438, 28432 and 28439, 28433 and 28436, 28434 and 28435
"A"-A-2"	Original copy of the Affidavit-Complaint dated March 26, 2003 of Raul M. Antopuesto
"A-3"	Signature above the printed name of Raul M. Antopuesto
"B"-B-5"	Original Copy of the Affidavit-Complaint dated March 26, 2003 of Rosie T. Bajenting
"B-6"	Signature above the printed name Rosie T. Bajenting, affiant.
"C"	Certified true copy of the Deposit Application Form of accused Palma Gil with the Philippine National Bank, Mati, Davao Oriental
"C-1" "C-2"	Certified true copy of the signature cards of accused Palma Gil with the Philippine National Bank, Mati, Davao Oriental
"D"-D-5"	Certified true copy of the Statement of Account of accused with the Philippine National Bank, Mati Branch for the years 2001-2003
"D-6"-D-50"	Certified true copy of the deposit slips for the years 2001-2003 of accused Maria Consuelo Palma Gil- Roflo with the Philippine National Bank, Mati Branch
"E"-E-2"	Notes/ Memoranda of accused to Rosie Bajenting
"F"-F-5"	Notes/ Memoranda of Rosie Bajenting to the accused
"G"	Certified photocopy from machine copy of the Contract of Services for the period of July 16-December 31, 2002 of accused Sergio Andrade, Chona Andrade Tolentino, Norman Jay Doral, Jerico Ebita and Derek Andrade
"H"	Original Copy of the Time Book and Payroll for the period July 16-31, 2002
"H-1"	Certified photocopy from duplicate of the Allotment and

²⁷⁰ p. 41, TSN, September 29, 2010

²⁷¹ p. 21, TSN, May 5, 2011

²⁷² Prosecution's Formal Offer of Evidence; pp. 102-183, Vol. 5, Record

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	Obligation Slips (ALOBs) for the period July 16-31, 2002
"H-2"	Certified photocopy from a machine copy of the Summary of Payrolls for the period July 16-31, 2002
"H-3"- "H-3-A"	Original copy of the Accomplishment Report for the period July 16-31, 2002
"I"	Original copy of the Time Book and Payroll for the period August 1-30, 2002
"I-1"	Certified photocopy from a duplicate of the Allotment and Obligation Slip for the period August 1-30, 2002
"I-2"	Original copy of the Summary of Payrolls for the period August 1-30, 2002
"I-3"- "I-3-A"	Original copy of the Accomplishment Report for the period August 1-30, 2002
"J"	Original copy of the Time Book and Payroll for the period September 1-31, 2002
"J-1"	Certified photocopy from a duplicate of the Allotment and Obligation Slip for the period September 1-31, 2002
"J-2"	Original copy of the Summary of Payrolls for the period September 1-31, 2002
"J-3"- "J-3-A"	Original copy of the Accomplishment Report for the period September 1-31, 2002
"K"	Original copy of the Time Book and Payroll for the period October 1-15, 2002
"K-1"	Certified photocopy from a duplicate of the Allotment and Obligation Slip for the period October 1-15, 2002
"K-2"	Original copy of the Summary of Payrolls for the period October 1-15, 2002
"K-3"- "K-3-A"	Original copy of the Accomplishment Report for the period October 1-15, 2002
"L"	Original copy of the Time Book and Payroll for the period October 16-31, 2002
"L-2"	Original copy of the Summary of Payrolls for the period October 16-31, 2002
"L-3"- "L-3-A"	Original copy of the Accomplishment Report for the period October 16-31, 2002
"M"	Original copy of the Time Book and Payroll for the period November 1-30, 2002
"M-1"	Certified photocopy from a duplicate of the allotment and Obligation Slip for the period November 1-30, 2002
"M-2"	Original copy of the Summary of Payrolls for the period November 1-30, 2002
"M-3"	Original copy of the Accomplishment Report for the period November 1-30, 2002

II.	Exhibits for Criminal Cases Nos. 28430 and 28437, 28433 and 28436, 28434 and 28435, 28431 and 28438
"N"	Original copy of Time Book and Payroll for the period May 1-31, 2002
"N-1"	Original copy of the ALOBS for the period May 1-31, 2002
"N-2"	Original copy of the Summary of Payrolls for the period May 1-31, 2002
"N-3"	Original copy of the Accomplishment Report for the period May 1-31, 2002 of Jerico Ebita, Norman Jay Doral, Chona Andrade Tolentino and Sergio Andrade
"O"	Original copy of Time Book and Payroll for the period June 1-30, 2002
"O-1"	Original copy of the ALOBS No. 101-0702-161 for the period June 1-30, 2002
"O-2"	Original copy of the Summary of Payrolls for the period June 1-31, 2002
"O-3"	Original copy of the accomplishment Report for the period June 1-30, 2002 of Jerico Ebita, Norman Jay Doral, Chona Andrade Tolentino and Sergio Andrade
III.	Exhibits for Criminal Cases Nos. 28430 & 28437, 28433 & 28436 and 28434 & 28435
"P"	Original copy of Time Book and Payroll for the period January 1-31, 2002
"P-1"	Original copy of Summary of Payrolls for the period January 1-31, 2002
"P-2"	Original copy of ALOBS Number 101-2002-01-1215 for the Period of January 1-31, 2002
"P-3"	Original copy of Accomplishment Report for the period January 1-31, 2002 of Jerico Ebita, Sergio Andrade and Chona Andrade Tolentino
"Q"	Original copy of Time Book and Payroll for the month of February 2002
"Q-1"	Certified photocopy from duplicate of the ALOBS No. 101-2002-02-3106 for February 2002
"Q-2"	Original copy of Summary of Payrolls for the period of February 2002
"Q-3"	Original copy of Accomplishment Report for the period February 2002 of Jerico Ebita, Sergio Andrade and Chona Andrade Tolentino
"R"	Original copy of Time Book and Payroll for the period March 1-15, 2002
"R-1"	Certified photocopy from duplicate of the ALOBS for the period March 1-15, 2002

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"R-2"	Original copy of the Summary of Payrolls for the period March 1-15, 2002
"R-3"	Original copy of Accomplishment Report for the period March 1-15, 2002 of Jerico Ebita Sergio Andrade and Chona Andrade Tolentino
"S"	Original copy of Time Book and Payroll for the period March 16-31, 2002
"S-1"	Certified photocopy from duplicate of the ALOBS No. 101-2002-03-5103 for the period March 16-31, 2002
"S-2"	Original copy of Summary of Payrolls for the period March 16-31, 2002
"S-3"	Original copy of Accomplishment Report for the period March 16-31, 2002 of Jerico Ebita, Sergio Andrade and Chona Andrade Tolentino
"T"	Certified photocopy from duplicate of the Contract of Services of Jerico Ebita, Chona Andrade Tolentino and Sergio Andrade from the period April 1-June 30, 2002
"U"	Original copy of Time Book and Payroll for the period April 1-15, 2002
"U-1"	Certified photocopy from duplicate of the ALOBS No. 101-2002-04-6465 for the period April 1-15, 2002
"U-2"	Original copy of the Summary of Payrolls for the period April 1-15, 2002
"U-3"	Original copy of the Accomplishment Report for the period April 1-15, 2002 of Jerico Ebita, Sergio Andrade and Chona Andrade Tolentino
"V"	Original copy of Time Book and Payroll for the period April 16-30, 2002
"V-1"	Certified photocopy from duplicate of the ALOBS No. 101-2002-05-7520 for the period April 16-30, 2002
"V-2"	Original copy of the Summary of Payrolls for the period April 16-30, 2002
"V-3"	Original copy of the Accomplishment Report for the period April 16-30, 2002 of Sergio Andrade, Jerico Ebita and Chona Andrade Tolentino
IV.	Exhibits for Criminal Cases Nos. 29433 and 28436, 28434 and 28435
"W"	Original copy of the Contract of Services dated August 14, 2001 for the period July 1, 2001 to September 30, 2001 of Chona Andrade Tolentino and Sergio Andrade
"X"	Original copy of the Time Book and Payroll for the period July 1-31, 2001
"X-1"	Original copy of Request for Obligation of Allotment No. 101-1021-8-551-201 for the period July 1-31, 2001

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X-----X

"X-2"	Original copy of Summary of Payroll for the period July 1-31, 2001
"Y"	Original copy of the Time Book and Payroll for the period August 1-31, 2001
"Y-1"	Certified photocopy from duplicate of the Request for Allotment Obligation for the period August 1-31, 2001
"Y-2"	Original copy of Summary of Payrolls for the period August 1-31, 2001
"Z"	Original copy of the Time Book and Payroll for the period September 1-30, 2001
"Z-1"	Certified photocopy from duplicate of the Request for Allotment Obligation for the period September 1-30, 2001
"Z-2"	Original copy of Summary of Payrolls for the period September 1-30, 2001
"AA"	Original copy of the Contract of Services dated October 25, 2001 of Sergio Andrade and Chona Tolentino for the period October 1 - December 31, 2001
"BB"	Original copy of the Time Book and Payroll for the period October 1-31, 2001
"BB-1"	Certified photocopy from duplicate of the Request for Allotment Obligation for the period October 1-31, 2001
"BB-2"	Original copy of Summary of Payrolls for the period October 1-31, 2001
"CC"	Original copy of the Time Book and Payroll for the period November 1-30, 2001
"CC-1"	Certified photo copy from duplicate of the Request for Allotment Obligation for the period November 16-30, 2001
"CC-2"	Original copy of Summary of Payrolls for the period November 1-30, 2001
"DD"	Original copy of the Time Book and Payroll for the period December 1-31, 2001
"DD-1"	Certified photocopy from duplicate of the Request for Allotment Obligation for the period December 1-31, 2001
"DD-2"	Original copy of Summary of Payrolls for the period December 1-31, 2001
"EE"	Contract of Services dated January 23, 2002 of Chona Andrade Tolentino and Sergio Andrade
V.	Exhibits for Criminal Cases Nos. 28430 & 28437
"FF"	Original copy of the Service Record of Jerico Ebita
"FF-1"	Signature above the printed name Reynaldo T. Bicoy, Supervising Administrative Officer
"GG"	Contract of Services for the period January 1, 2002 to March 31, 2002 for Jerico Ebita
"HH"	- Original copies of the Daily Time Record of Jerico Ebita for



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"HH-13"	the month of January 1, 2002 to November 30, 2002
VI.	Common exhibits for Criminal Cases Nos. 28431 & 28438
"II"	Original copy of the Service Record of Norman Jay Doral
"II-1"	Signature above the printed name Reynaldo T. Bicoy, Supervising Administrative Officer
"JJ"	Original copy of the letter dated October 11, 2006 from the Office of the Bar Confidant, Supreme Court that Norman Jacinto Doral took the bar examinations in September 2002
"KK"	Certified photocopy from machine copy of the Contract of Services of Norman Jay Doral for the period April 1, 2002 to June 30, 2002
"LL"	Original copy of Time Book and Payroll of Norman Jay Doral for the period April 1-30, 2002
"LL-1"	Certified photocopy from duplicate of ALOBS No. 101-2002-05-9666 for the period April 1-30, 2002
"LL-2"	Certified photocopy from duplicate of the Summary of Payrolls for the period April 1-30, 2002
"LL-3"	Original copy of the Accomplishment Report for the period April 1-30, 2002 of Norman Jay Doral
"MM"- "MM-8"	Original copy of Daily Time Records of Norman Jay Doral for the month April 1, 2002- November 30, 2002
VII.	Exhibits for Criminal Cases Nos. 28432 & 28439
"NN"	Original copy of the Service Record of Derrick Andrade
"NN-1"	Signature above the printed name Reynaldo T. Bicoy, Supervising Administrative Officer
"OO"	Original copy of the Student's Official Collegiate Record of Derrick Andrade as issued by the Records and Admission Center, University of Mindanao, Davao City
"OO-1"	Class schedule of Derrick Andrade for the First Semester 2002-2003
"OO-2"	Class schedule of Derrick Andrade for the Second Semester 2002-2003
"OO-3"	Class schedule of Derrick Andrade for Summer Classes for the School Year 2002-2003
"OO-4"	Signature above the printed name Carmencita E. Vidamo, University Registrar, University of Mindanao, Davao City
"OO-5"	Subjects taken by accused Derrick Andrade for the School Year 2002-2003 at the University of Mindanao, Davao City
"OO-6" - "OO-8"	Signature above the printed name Carmencita E. Vidamo, University Registrar, University of Mindanao, Davao City
"PP" - "PP-5"	Original copy of the Daily Time Record of Derrick Andrade for the period July 16, 2002 to November 30, 2002
VIII.	Exhibits for Criminal Cases Nos. 28433 & 28436

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x-----x

"QQ"	Original copy of the Service Record of Sergio Andrade
"QQ-1"	Signature above the printed name Reynaldo T. Bicoy, Supervising Administrative Officer
"RR"	Original copy of the Student's Official Collegiate Record of Sergio Andrade as issued by the Records and Admission Center, University of Mindanao, Davao City
"RR-1"	Original copy of the class schedule of Sergio Andrade for the First Semester SY 2001-2002
"RR-2"	Original copy of the class schedule of Sergio Andrade for the Second Semester SY 2001-2002
"RR-3"	Original copy of the class schedule of Sergio Andrade for the summer classes of 2002
"RR-4"	Signature above the printed name Carmencita E. Vidamo, University Registrar, University of Mindanao, Davao City
"RR-5"	Subjects taken by accused Sergio Andrade for the School Year 2002-2003 at the University of Mindanao, Davao City
"RR-6"- "RR-8"	Signature above the printed name Carmencita E. Vidamo, University Registrar, University of Mindanao, Davao City
"SS"- "SS-19"	Original copy of the Daily Time Record of Sergio Andrade for the period of July 1, 2001 up to November 30, 2002
IX.	Exhibits for Criminal Cases Nos. 28434 & 28435
"TT"	Original copy of the Service Record of Chona Andrade Tolentino
"UU"- "UU-18"	Original copy of the Daily Time Record of Chona Andrade Tolentino for the period July 1, 2001 up to November 30, 2002
"VV"	Original copy of the Job Order Contract for the period January 1, 2003- June 30, 2003
"WW"	Original copy of the Daily Wage Payroll for the period February 1-15, 2003
"WW-1"	Certified photocopy of duplicate of the ALOB for the period February 1-15, 2003
"WW-2"	Original copy of the Summary of Payrolls for the period February 1-15, 2003
"WW-3"	Original copy of the Accomplishment Report of Chona Andrade Tolentino for the period February 1-15, 2003
"WW-4"	Original copy of the Daily Time Record of Chona Andrade Tolentino for the period February 1-15, 2003
"XX"	Original copy of the Daily Wage Payroll for the period March 1-15, 2003
"XX-1"	Certified photocopy from duplicate of the Allotment and Obligation Slip for the period March 1-15, 2003
"XX-2"	Original copy of the Summary of Payrolls for the period March 1-15,2003

"XX-3"	Original copy of the Accomplishment Report of Chona Andrade Tolentino for the period March 1-15, 2003
"YY"	Original copy of the Daily Wage Payroll for the period March 16-31, 2003
"YY-1"	Certified photocopy from duplicate of the Allotment and Obligation Slip for the period March 16-31, 2003
"YY-2"	Original copy of the Summary of Payrolls for the period March 16-31, 2003
"YY-3"	Original copy of the Accomplishment Report for the period March 16-31, 2003 of Chona Andrade Tolentino
X.	For all cases
"ZZ"	Machine copy of SPA dated January 28, 2002 executed in favor of Rosie Bajenting by the accused, Chona Andrade Tolentino, Jerico Ebita and Sergio Andrade
"AAA"	Letter of Introduction dated September 27, 2010, issued by Ms. Josephine P. Lopez, Manager, Philippine National Bank, Mati, Davao Oriental Branch
"BBB"	Client Information Sheet for PNB Mati Account Number 6415282921

As hereinbefore indicated, this Court admitted all the aforesaid exhibits in its Resolution promulgated on August 25, 2011.²⁷³

THE DEFENSE EVIDENCE

Accused Ma. Consuelo "Bambi" Toroba Palma Gil-Roflo

Accused Roflo testified as the first witness for the defense.

She testified that she served as Board Member of the Province of Davao Oriental from 2001-2010.²⁷⁴ During her first term of office, she, together with two (2) other Board Members, was assigned to a small office, measuring about six (6) rows of the courtroom or a 6x10 foot box, in the old Sangguniang Panlalawigan Building at the Provincial Capitol.²⁷⁵ When she first assumed office in July 2001, she was not given any

²⁷³ pp. 284-285, Vol. 5, *Record*

²⁷⁴ p. 8, TSN, March 11, 2014

²⁷⁵ p. 9-10, TSN, March 11, 2014

regular or job order employees.²⁷⁶ It was only during their first session after about a week from their assumption, that it was agreed that each member be given or allocated five (5) job order employees.²⁷⁷

According to accused Roflo, a job order employee is not considered a government employee and is not required to report at the prescribed office hours, like regular employees.²⁷⁸ Further, they can allegedly be assigned any task that they are capable of.²⁷⁹ Their work schedule is given to them by the officer they are detailed or assigned to.²⁸⁰

Accused Roflo enumerated examples of job order employees: a *bantay gubat*, who guards forests against illegal logging; a *bantay dagat*, who guards municipal waters against illegal fishing; a team coordinator for monitoring purposes; or anybody assigned for a task he can do.²⁸¹

In the case of a *bantay gubat* or *bantay dagat*, accused Roflo noted that these job order employees do not follow regular work hours but can work anytime such as weekends and holidays.²⁸² They do not count the number of hours they have to work to perform the duties assigned to them.²⁸³ As basis for her statements, accused Roflo cited Civil Service Commission Resolution No. 02-0790 and the contracts of services for job order employees.²⁸⁴

Accused Roflo claimed that from 2001 to 2003, the Provincial Government of Davao Oriental, both the Sangguniang Panlalawigan and Executive Branch, employed around six hundred (600) to nine hundred (900) job order employees.²⁸⁵ In support of these figures, accused Roflo identified a Certification dated May 29, 2009, issued by Mr.

276 p. 11, TSN, March 11, 2014
277 p. 11-12, TSN, March 11, 2014
278 p. 12, TSN, March 11, 2014
279 *Id*
280 *Id*
281 p. 13-14, TSN, March 11, 2014
282 p. 15-16, TSN, March 11, 2014
283 p. 16, TSN, March 11, 2014
284 p. 15-18, TSN, March 11, 2014
285 p. 19, TSN, March 11, 2014

Reynaldo T. Bicoy, Supervising Administrative Officer of the Human Resource Management Division of the Province of Davao.²⁸⁶ The Certification states that the number of job order employees of the Provincial Government of Davao Oriental was as follows:

Year	# of Job Order Employees
2001	696
2002	812
2003	879

Accused Roflo also testified on the procedure in the hiring of job order employees.²⁸⁷ According to her, the two (2) hiring authorities for the province are the Governor, for the Executive Branch, and the Vice-Governor for the Legislative Branch.²⁸⁸

Accused Roflo also claimed that the job order employees could be assigned anywhere by their supervisor or the one who recommends them.²⁸⁹ It could be in the province or outside the province.²⁹⁰

She identified, accused Sergio and Chona Andrade, along with Irma Bustillo, Rading Ferrando and Akiko Ebita, as the job order employees assigned to her office during the first year of her first term up to the first quarter of her second year.²⁹¹ During the second quarter of 2002, she retained the services of accused Sergio and Chona Andrade, and Irma Bustillo.²⁹² Akiko Ebita was replaced with accused Jerico Ebita and Rading Ferrando was replaced by accused Norman Jay Doral.²⁹³ These five (5) job order employees were retained by her office for the Third and Fourth Quarters of 2002.²⁹⁴

²⁸⁶ Exhibit "32" for Accused Roflo, Exhibit "59" for Accused Ebita et al.; p. 6, TSN, March 12, 2014

²⁸⁷ p. 20, TSN, March 11, 2014

²⁸⁸ *Id*,

²⁸⁹ p. 20, TSN, March 11, 2014

²⁹⁰ p. 21, TSN, March 11, 2014

²⁹¹ p. 22, TSN, March 11, 2014

²⁹² *Id*

²⁹³ *Id*

²⁹⁴ *Id*





Anent accused Sergio Andrade, accused Roflo testified that the former was hired as a job order employee in July 2001 until December 31, 2002, or for approximately five (5) contract periods.²⁹⁵ Accused Roflo claimed that she recommended his hiring to the Vice-Governor because she knew him personally as a distant relative; she trusted him; and, she wanted to help him fulfill his dream to be a policeman, as at that time, he was a working student at the University of Mindanao.²⁹⁶

Accused Roflo also explained that after she recommended accused Sergio Andrade to the Office of the Vice-Governor, the latter office drafted the contract of services for the job order employees.²⁹⁷

She then proceeded to identify the five (5) contracts of services pertaining to accused Sergio Andrade. She first identified the contract of service for the period July 1 to September 30, 2001.²⁹⁸ Accused Roflo identified the signatures of Vice-Governor Thelma Z. Almario, accused Sergio Andrade, Human Resources Management Officer Reynaldo T. Bicoy, and Provincial Secretary Luisito S. Gregorio.²⁹⁹ Accused Roflo then identified the same signatures in the second contract of service for the period October 1, 2001 to December 31, 2001.³⁰⁰ Accused Roflo proceeded to identify the third contract of Service covering the period of July 16 to December 31, 2002, and the signatures of the same persons thereon.³⁰¹ Additionally, she identified her own signature and explained that in 2002, it was required by the Vice-Governor that each Board Member affix his/her signature as the recommending authority.³⁰² The fourth contract which accused Roflo identified was for the period of April 1, 2002 to June 30,

²⁹⁵ p. 23, TSN, March 11, 2014

²⁹⁶ *Id*

²⁹⁷ p. 25, TSN, March 11, 2014

²⁹⁸ Exhibits "30", "30-A", and "30-B" for Accused Roflo

²⁹⁹ p. 27-30, TSN, March 11, 2014

³⁰⁰ Exhibit "AA" for the Prosecution and Exhibit "31" for accused Roflo; p. 32-35, TSN, March 11, 2014

³⁰¹ Exhibit "1-C" for accused Roflo; pp. 37-41, TSN, March 11, 2014

³⁰² p. 39, TSN, March 11, 2014

2003.³⁰³ She likewise identified the signatures of the same persons on the contract.³⁰⁴ She also identified the fifth contract for the period of January 1, 2002 to March 31, 2002³⁰⁵ and signatures of the afore-mentioned persons thereon.³⁰⁶

Accused Roflo claimed that for the periods covered by these five (5) contracts, accused Sergio Andrade acted as a security aide and radio operator in their extension office in Davao City.³⁰⁷ According to her, they have a satellite office in Davao City because it is the center of Region 11 and the city houses national offices as well as the regional hospital, Davao Medical Center. Additionally, the purpose for the office was public service as they had constituents in the city who needed help, especially when they are confined at the Davao Medical Center.³⁰⁸ She alleged that the satellite office was established in 1992 when her mother was still the representative of the First District of the Province of Davao Oriental.³⁰⁹ This satellite office would assist indigent patients from the province in availing of financial assistance from the province or the congressional office.³¹⁰

Accused Roflo explained that the hospitals in Davao Oriental were only categorized as primary health care centers which are unable to cater to specialized cases.³¹¹ These would be referred to the Davao Medical Center in Davao City. As such, the staff in their satellite office would allegedly assist the patients requiring financial help, transportation assistance, or whatever help they could extend to their constituents aside from the patients confined or referred from the province.³¹² As proof of this assistance, accused Roflo identified a certification from the provincial accountant which states the transfer of

³⁰³ Exhibit "T" for the prosecution Exhibit "7-C" for accused Roflo; p. 8, TSN, March 12, 2014

³⁰⁴ p. 8-10, TSN, March 12, 2014

³⁰⁵ Exhibit "12-H"; p. 11, TSN, March 12, 2014

³⁰⁶ pp. 11-12, TSN, March 12, 2014

³⁰⁷ p. 13, TSN, March 12, 2014

³⁰⁸ *Id*

³⁰⁹ *Id*

³¹⁰ p. 14, TSN, March 12, 2014

³¹¹ p. 15, TSN, March 12, 2014

³¹² *Id*

funds from the Provincial Government of Davao Oriental to the Davao Medical Center and Tagum Regional Hospital to accommodate the medical needs of the indigent constituents of the province.³¹³

She further testified that there was a need to have a radio operator in the satellite office because the means of communication from the province to the district at the time it was established in 1992 was via radio. Cellphones were not yet in use at the time so they had to utilize radio equipment.³¹⁴

Accused Roflo also testified that the satellite office, which was also their residence, was open twenty-four (24) hours a day to cater to their constituents and emergency cases.³¹⁵ Accused Roflo clarified that the provincial government was not paying rent for their satellite office as they owned the place.³¹⁶

Upon clarification questions from the Court, accused Roflo further explained that they maintained the extension office as their constituents already knew that it was the place to go to avail of help. Furthermore, it would entail greater cost to the government to have a job-order or regular employee accompany each case from Davao Oriental to Davao City.³¹⁷

In the case of job order employees like accused Sergio Andrade, they would receive a communication through the radio and relay it or proceed to assist the referred patients.³¹⁸ Accused Roflo also explained that her district was a remote district and her constituents were not so familiar with the processes of Davao City, or government in general; hence, the need for assistance.³¹⁹ Sergio Andrade was also a security aide because there was a need to provide security to the premises as Davao Oriental is infested with elements of the New People's Army (NPA).³²⁰

³¹³ p. 13, TSN, September 30, 2014; Exh "55"

³¹⁴ p. 16, TSN, March 12, 2014

³¹⁵ *Id.*

³¹⁶ *Id.*

³¹⁷ p. 17, TSN, March 12, 2014

³¹⁸ p. 19, TSN, March 12, 2014

³¹⁹ p. 19, TSN, March 12, 2014

³²⁰ p. 20, TSN, March 12, 2014

Accused Roflo further testified that she would constantly monitor her job-order employees including accused Sergio Andrade and made sure that the latter's student schedule did not interfere with the work schedule assigned to him.³²¹ She would monitor him by radio or calling through the telephone to make sure that he was doing the work assigned to him.³²² Additionally, there were four (4) documents that would attest that the job order employees were performing the tasks assigned to them.³²³ These were the DTR, the accomplishment reports, time book and payroll, and last was the summary of payrolls.³²⁴

Regarding the DTR's reflecting the time of 8:00 a.m. to 5:00 p.m., accused Roflo explained that these were prepared by her office staff. In 2001, it was prepared by Alma Torroba, a job order employee assigned to her office by the Executive Branch.³²⁵ In 2002, it was Rosie Bajenting.³²⁶ All the job order employees assigned in Davao city affixed their signatures to the prepared DTRs which were only for salary purposes.³²⁷ According to her, the purpose of the DTR was merely for the purpose of processing of the payment for the salary for that period.³²⁸

In the course of her testimony, accused Roflo identified the contracts of service, DTRs, accomplishment reports, time book and payroll, summary of payrolls and other documents relating to accused Ebita et al.³²⁹

³²¹ p. 22, TSN, March 12, 2014

³²² p. 24, TSN, March 12, 2014

³²³ *Id*

³²⁴ *Id*

³²⁵ p. 27-28, TSN, March 12, 2014

³²⁶ p. 6, TSN, July 8, 2014, incorrectly spelled as "Lucy Maglinting"

³²⁷ pp. 27-28, TSN, March 12, 2014

³²⁸ p. 7, TSN, May 26, 2014

³²⁹ pp. 6-31, TSN, May 26, 2014; pp 1-40, TSN, June 17, 2014; p. 9- 51, TSN, June 25, 2014; p. 1-17, TSN, June 26, 2014; During this hearing, the parties stipulated that if asked, accused Roflo would answer that she would be able to identify the signatures of the parties appearing in the accomplishment reports; pp. 1-19, TSN, July 8, 2014; During this hearing, the parties stipulated that accused Roflo could identify the time book and payrolls as well as the signatures of the persons therein; pp. 2-35, TSN, July 9, 2014; pp. 3-4, TSN, September 30, 2014; During this

With regard to the words, "doing clerical works," written in the remarks portion of accused Sergio Andrade's DTR for March 1-15, 2002,³³⁰ she explained that clerical work was anything related to papers, documents, correspondence and the like.³³¹ As a security aide, accused Sergio Andrade also handled clerical work such as writing communications received through radio in their logbook or on paper.³³²

Accused Roflo also explained the difference in format between the March 1-15, 2002 DTR,³³³ which contains a remarks section, and March 16-31, 2002 DTR,³³⁴ which did not contain a remarks section, of accused Sergio Andrade. According to her, there were times when the job order employees used the standard card format for their DTR, and other times where they used plain bond paper.³³⁵ When they used the standard card form, there was no space for remarks.³³⁶ There was no standard DTR for job order employees because the office did not provide them with standard forms regularly.³³⁷ It was only when there was a surplus of standard DTR forms that the same could be utilized

hearing the parties stipulated that if asked, accused Roflo would be able to identify the summary of payrolls and its attached request for allotment of obligation, as well as the signatories therein; pp. 17-29, TSN, September 30, 2014; During this hearing, the parties stipulated that when asked, accused Roflo would answer that she would be able to identify the signatures in the contracts of service of accused Chona Andrade; pp. 10-13, November 10, 2014; During this hearing, the parties stipulated that when asked, Accuse Roflo would answer that she would be able to identify the signatures in the DTRs of accused Chona Andrade; pp. 21-25, TSN, November 11, 2014, during this hearing, the parties stipulated that if asked, accused Roflo would answer that she would be able to identify the DTRs of Sergio Andrade and the signatures therein; pp. 1-28, TSN, February 9, 2015; During this hearing, the parties stipulated that if asked, accused Roflo would answer that she would be able to identify the DTRs, accomplishment reports, time book and payroll, and summary of payrolls of accused Norman Jay Doral and the signatures therein; this was also stipulated on Jericho Ebita's documents.

330 Exh "13-E"
331 p. 13, TSN, June 25, 2014
332 p. 14, TSN, June 25, 2014
333 Exh "13-E"
334 Exh "12-C"
335 p. 17, TSN, June 25, 2014
336 *Id*
337 *Id*

by the job order employees. Otherwise, they would just photocopy the card using bond paper.³³⁸

Accused Roflo further testified that beginning in 2002, there was the additional requirement of an accomplishment report as a supporting document for the processing of the payroll.³³⁹ She said that the accomplishment reports were made by the staff assigned in her office.³⁴⁰ For the period March 16 to 31, 2002, it was made by Rosie Bajenting.³⁴¹ The accomplishment reports were prepared, together with the DTRs, after the payroll period.³⁴² To illustrate, job order employees would only be able claim their salaries for February after the DTR and accomplishment reports were completed in March.³⁴³ This was allegedly done to ascertain that the job order employees performed the tasks assigned to them.³⁴⁴ She would monitor the job-order employees when she went to Davao City during weekends or through phone and radio.³⁴⁵

She likewise testified that the purpose of an accomplishment report was to state that the job order employees render services to the government through the tasks assigned to them.³⁴⁶

Accused Roflo also claimed that the time book and payroll was another document showing that the job order employees had rendered services for that period.³⁴⁷ The same was divided into columns to show the name of the job order employee, the DTR, the number of days served, the salary for that period, and at the bottom, the official signatories.³⁴⁸ For every payroll period, there had to be a time book and payroll.³⁴⁹

338 pp. 17-18, TSN, June 25, 2014

339 p. 41, TSN, June 25, 2014

340 p. 10, TSN, June 26, 2014

341 *Id*, incorrectly spelled as Rosie Valentin

342 *Id*

343 *Id*

344 p. 11, TSN, June 26, 2014

345 p. 45, TSN, June 25, 2014

346 p. 18, TSN, June 26, 2014

347 p. 19, TSN, June 26, 2014

348 *Id*

349 *Id*

For the column titled, "Occupation" in the time book and payroll, accused Roflo remarked that the entry therein as "Legislative Staff" did not mean that the job order employee was only supposed to work under the Legislative Department.³⁵⁰ He/she could be assigned to any work that they were deemed fit for the benefit of the Province of Davao Oriental.³⁵¹ She also testified that the column titled, "Time Roll," is reflective of the DTR. It shows the number of days worked by each job order employee for the relevant period.³⁵² The time roll was prepared by the Office of the Vice-Governor, specifically the Office of Sangguniang Panlalawigan Secretary Luisito Gregorio.³⁵³ The accomplished DTR of the job order employee would serve as the basis of the time roll.³⁵⁴ The column titled, "Signature or Thumbmark," indicated the signature or thumbmark of the person claiming the salary.³⁵⁵ As an example, for the time book and payroll covering the period July 1-31, 2001,³⁵⁶ the salaries due to accused Sergio Andrade and Chona Andrade were claimed by Alma Toroba under a SPA.³⁵⁷

Accused Roflo reiterated that the aforementioned documents, namely: the DTRs, the accomplishment reports, timebook and payroll, and summary of payrolls, are necessary for the processing of the salary of the job order employees.³⁵⁸

As regards accused Chona Andrade, accused Roflo testified that she recommended the former to be one of her job order employees because she was a distant relative and could be relied upon to do the tasks assigned to her.³⁵⁹ Accused Chona Andrade's duties included running the satellite office in Davao City, along with her co-accused Sergio and Derrick

³⁵⁰ p. 21-22, TSN, June 26, 2014

³⁵¹ P. 22, TSN, June 26, 2014

³⁵² *Id*

³⁵³ *Id*

³⁵⁴ p. 17, TSN, November 10, 2014

³⁵⁵ p. 22, TSN, June 26, 2014

³⁵⁶ Exh "33" for Accused Roflo; Exh "36" for Accused Ebita et al.

³⁵⁷ p. 23, TSN, June 26, 2014

³⁵⁸ p. 5, TSN, September 30, 2014

³⁵⁹ p. 7, TSN, September 30, 2014

Andrade.³⁶⁰ She was also assigned to take care of the bills and the filing of documents.³⁶¹ According to accused Roflo, accused Chona Andrade could also operate the computer, fax machine, telephone, and also compiles all the documents for the satellite office.³⁶²

Accused Roflo declared that she did not impose specific work hours on her job order employees as long as they perform their work eight (8) hours a day.³⁶³ She also stated that at any given time, there should be at least two (2) persons in their satellite office.³⁶⁴ Aside from the job order employees, there was also a household help at the satellite office, *Nang Ilyang*.³⁶⁵ Accused Roflo admitted that *Nang Ilyang* had been her nanny when she was a baby.³⁶⁶ She denied that accused Chona Andrade worked as a maid or household helper in her satellite office, but conceded that just like any office, they had to clean.³⁶⁷

With regard to accused Derrick Andrade, accused Roflo testified that she recommended the former to be a job order employee because she personally knew and trusted him to perform the tasks assigned to him.³⁶⁸ According to accused Roflo, part of the qualifications that made her recommend him was that he was earning his degree in Computer Engineering at the University of Mindanao.³⁶⁹ She also explained that accused Derrick Andrade was the cousin of accused siblings Chona Andrade and Sergio Andrade.³⁷⁰ She further explained that he was only hired for one contract period because he had difficulty with his subjects and had to focus on his studies rather than his work.³⁷¹ His duties were to function as an alternate security aide and to operate the telephone and fax

³⁶⁰ p. 9, TSN, September 30, 2014

³⁶¹ *Id*

³⁶² p. 31, TSN, September 30, 2014

³⁶³ p. 31, TSN, September 30, 2014

³⁶⁴ p. 32, TSN, September 30, 2014

³⁶⁵ *Id*

³⁶⁶ *Id*

³⁶⁷ p. 32-33, TSN, September 30, 2014

³⁶⁸ p. 6, TSN, November 11, 2014

³⁶⁹ *Id*

³⁷⁰ p. 14, TSN, November 11, 2014

³⁷¹ p. 15, TSN, November 11, 2014

machine.³⁷² He would also entertain walk-in constituents and indigent patients referred from the province to the satellite office.³⁷³ Accused Roflo claimed that accused Sergio Andrade would render services in the satellite office during the hours that he did not have class.³⁷⁴ She also claimed that he was able to finish his degree and is now employed at the Housing and Land Use Regulatory Board (HLURB) of Region 11.³⁷⁵

With respect to accused Norman Jay Doral, accused Roflo claimed that she recommended him as a job order employee because he was a family friend and she personally knew him.³⁷⁶ At that time, he was not yet a lawyer.³⁷⁷ Part of his duties and responsibilities as a researcher and liaison officer was to go to other offices to do research work for accused Roflo as Chairperson on the Committee on Women, Children and Family.³⁷⁸ Accused Roflo claimed that he would follow-up funding sources in Manila for the ongoing construction of the Capitol Building, such as in the offices of Congresswoman Belle Macabilao and Congressman Jun Lozada.³⁷⁹ These follow-ups yielded releases of funds of One Million Five Hundred Thousand Pesos (P1,500,000.00) from Congressman Lozada and One Hundred Thousand (P100,000.00) from Congresswoman Macabilao.³⁸⁰ Accused Roflo also noted that these same members of Congress also issued certifications that accused Norman Jay Doral made follow-ups to their office.³⁸¹

With reference to accused Jerico Ebita, accused Roflo testified that he was also one of her job order employees for the period of January 2002 to December 2002 only.³⁸² He was also assigned to the satellite office to assist the constituents

372

Id

373 p. 16, TSN, November 11, 2014

374 p. 19, TSN, November 11, 2014

375 p. 31, TSN, November 11, 2014

376 p. 5-6, TSN, February 9, 2015

377 p. 6, TSN, February 9, 2015

378 p. 16, TSN, February 9, 2015

379 *Id*

380 Exh "58", "59", "60", "62", and "64"; pp. 17-20, TSN, February 9, 2015

381 Exh "19" and "20". pp 21-22, TSN, February 9, 2015.

382 p. 40, TSN, February 9, 2015




referred there.³⁸³ Accused Roflo also asked him to do research in connection with the drafting of Provincial Ordinance No. 3-2005 or the Children and Welfare Code that she passed in her province in 2005.³⁸⁴ She also considered him a “jack of all trades”; hence, he would also be asked to canvass the lowest prices of supplies.³⁸⁵

Accused Roflo testified that the private complainant and prosecution witness Bajenting was a distant relative who was employed as a job order employee of the provincial government from July 2001 to February 2003.³⁸⁶ Bajenting was first employed at the governor’s office before she was transferred to accused Roflo’s office in October of 2001.³⁸⁷ Accused Roflo described Bajenting’s duties in 2001 as that of an “errand girl” who would do minor clerical work.³⁸⁸ When Alma Torroba was transferred to the Governor’s office in 2002, Bajenting was assigned to the processing of documents and as liaison officer.³⁸⁹

In January of 2003,³⁹⁰ the COA called accused Roflo’s attention to her unliquidated travels in the amount of Ninety Two Thousand Pesos (P92,000.00). According to accused Roflo, she was surprised because Bajenting was supposed to handle the liquidation of her travel expenses.³⁹¹ She subsequently confronted Bajenting who promised to act on the unliquidated travels.³⁹² Bajenting allegedly failed to make good on her promise which prompted accused Roflo to sort all the documents from the accounting and budget office. Aside from the unliquidated travels, they found out that there were also altered or “snowpeaked” disbursement vouchers for medicine, supplies, and hardware.³⁹³ Accused Roflo claimed that

³⁸³ p. 48, TSN, February 9, 2015

³⁸⁴ p. 48-50, TSN, February 9, 2015

³⁸⁵ p. 49, TSN, February 9, 2015

³⁸⁶ p. 8, TSN, February 10, 2015

³⁸⁷ p. 9, TSN, February 10, 2015

³⁸⁸ p. 11, TSN, February 10, 2015

³⁸⁹ *Id*

³⁹⁰ Accused Roflo erroneously testified that this was in 2002; p. 13, TSN, February 10, 2015

³⁹¹ p. 13, TSN, February 10, 2015

³⁹² p. 14, TSN, February 10, 2015

³⁹³ p. 15-18, TSN, February 10, 2015

Bajenting was the only person in her office authorized to process vouchers for the Sangguniang Panlalawigan.³⁹⁴ There was also an instance that Bajenting failed to give accused Roflo her salary for the period January 16 to 31, 2003.³⁹⁵

Upon discovering these anomalies, accused Roflo filed cases for qualified theft and falsification against Bajenting.³⁹⁶ In retaliation, Bajenting filed the present case against her at the Ombudsman in Davao City.³⁹⁷

Accused Roflo also denied giving Bajenting instructions to falsify the signatures of accused Ebita et al.³⁹⁸ She instructed Bajenting to process the requirements but not to falsify the signatures.³⁹⁹ She also refuted Bajenting's testimony that the salaries of accused Ebita et al. were deposited in her account by comparing the amounts stated in her statement of account to the deposits made by Bajenting.⁴⁰⁰

Upon clarification questions from the Court, accused Roflo claimed that she only allowed Bajenting to deposit amounts into her account with regard to her personal money or salaries but not the salaries of the job order employees.⁴⁰¹ Accused Roflo stated that once Bajenting claimed the salaries of the job order employees from the Provincial Treasurer's office, they were given to the job order employees.⁴⁰² She added that the job order employees never complained that they did not receive their salaries.⁴⁰³

On cross-examination, accused Roflo admitted that the job order employees performed government functions.⁴⁰⁴ In response to the query of the prosecution on the cost of maintaining a satellite office, she reiterated that it would be

³⁹⁴ p. 16, TSN, February 10, 2015

³⁹⁵ p. 20, TSN, February 10, 2015

³⁹⁶ p. 19, TSN, February 10, 2015

³⁹⁷ p. 27, TSN, February 10, 2015

³⁹⁸ p. 30, TSN, February 10, 2015

³⁹⁹ *Id.*

⁴⁰⁰ p. 31 - 41, TSN, February 10, 2015

⁴⁰¹ p. 42, TSN, February 10, 2015

⁴⁰² p. 43, TSN, February 10, 2015

⁴⁰³ *Id.*

⁴⁰⁴ p. 5, TSN, March 16, 2015

more expensive on the part of the Province of Davao Oriental to assign each and every employee to accompany one patient going to Davao City.⁴⁰⁵

With regard to the DTRs, accused Roflo did not agree that its main purpose was to reflect the actual arrival and departure of the employee from the work place.⁴⁰⁶ According to her, the DTR, as well as the accomplishment report, is just a requirement for the processing of the salary.⁴⁰⁷

Upon clarification questions from the Court, she admitted that the DTR does not reflect the true time of arrival and departure from the office of the job order employees.⁴⁰⁸ According to her, the DTR should only reflect the standard official time which is 8:00 to 5:00.⁴⁰⁹ There could be instances where the actual time of arrival and departure would be different but what would be stated in the DTR is still 8:00 to 5:00.⁴¹⁰ When queried by the Court on why the actual time was not just reflected in the DTR, accused Roflo stated that it was Bajenting who prepared all the DTRs and requirements in the office.⁴¹¹ She also reasoned that they were advised by the provincial government that the official time should be stated as 8:00 to 5:00.⁴¹² She did not seek any advice on the propriety of indicating those hours as opposed to the actual hours worked.⁴¹³ It was only after the filing of the present case that she asked the Provincial HRMO.⁴¹⁴

In response to the Court's query on why she signed the DTRs knowing for a fact that they did not reflect the true times worked, she explained that the Civil Service Commission Resolution stated that the job order employees should render eight (8) hours or at least forty (40) hours a week.⁴¹⁵ To her

⁴⁰⁵ p. 7, TSN, March 16, 2015
⁴⁰⁶ p. 10, TSN, March 16, 2015
⁴⁰⁷ *Id.*; p. 16, TSN, March 16, 2015
⁴⁰⁸ p. 11, TSN, March 16, 2015
⁴⁰⁹ *Id.*
⁴¹⁰ p. 12, TSN, March 16, 2015
⁴¹¹ p. 16, TSN, March 16, 2015
⁴¹² *Id.*
⁴¹³ *Id.*
⁴¹⁴ p. 17, TSN, March 16, 2015
⁴¹⁵ p. 18, TSN, March 16, 2015

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mind, the rendition of services of (40) hours or more by her job order employees were enough for them to be compensated.⁴¹⁶ She explained that it was the practice in the province to put 8:00 to 5:00 in the DTRs.⁴¹⁷

Accused Roflo admitted that she only saw Sergio Andrade sign some of the DTRs but not all of them.⁴¹⁸ She also could not recall if there was a logbook with the actual time entries of accused Sergio Andrade.⁴¹⁹

As to the manner of preparation of the DTRs, accused Roflo testified that in 2002, Rosie Bajenting accomplished the same and then gave it to her or Ms. Fidela Toroba. They would then have accused Sergio Andrade sign them in Davao City.⁴²⁰ The reason why the job order employees did not accomplish their own DTRs was to expedite the processing of their salaries.⁴²¹

Accused Roflo stated that she could not recall when a job order employee was absent because they allegedly stayed in the satellite office twenty-four hours a day, seven days a week (24/7).⁴²² She confirmed that during the entire period of their contracts of service, the job order employees did not have any sick leave or vacation leave.⁴²³ She also admitted that the satellite office did not have a bundy clock.⁴²⁴ She further admitted that she assumed that the job order employees rendered eight (8) hours duty but not necessarily between 8:00 to 5:00 p.m.⁴²⁵

Upon clarification questions from the Court, she conceded that her office assumed that a job order employee rendered eight (8) hours duty per day since there was an

⁴¹⁶ *Id*

⁴¹⁷ *Id*

⁴¹⁸ p. 19, TSN, March 16, 2015

⁴¹⁹ p. 20, TSN, March 16, 2015

⁴²⁰ p. 21, TSN, March 16, 2015

⁴²¹ p. 27, TSN, March 16, 2015

⁴²² p. 23, TSN, March 16, 2015

⁴²³ p. 23, TSN, March 16, 2015

⁴²⁴ p. 24, TSN, March 16, 2015

⁴²⁵ p. 27, TSN, March 16, 2015

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accomplishment report.⁴²⁶ She also admitted that some of the job order employees stayed 24/7 in the satellite office because they lived there, such being her house.⁴²⁷ She further admitted that accused Sergio Andrade occasionally drove for her family in a personal capacity.⁴²⁸

She confirmed that the job order employees were not the ones who prepared their respective accomplishment reports,⁴²⁹ DTRs,⁴³⁰ timebook and payroll, and summary of payrolls.⁴³¹ She also confirmed that she only saw the job order employees sign a few of these documents, but not all.⁴³² When asked how the job order employees signed these documents, she claimed that after they were prepared by Bajenting, they were given to the job order employees in Davao City for their signature.⁴³³ She admitted that her staff assigned to prepare the accomplishment reports, such as Bajenting, had no personal knowledge of the actual output of the job order employees.⁴³⁴ When queried by the Court on the source of the data that formed the basis for the accomplishment reports, she claimed that she would advise Bajenting on what to place in the accomplishment report, and furthermore, Bajenting herself would allegedly call and check up on the job order employees.⁴³⁵ She could not also recall if there was a logbook where the job order employees' outputs were reflected.⁴³⁶

When queried by the prosecution and the Court on why the job order employees were not asked to simply fill up their own DTRs and accomplishment reports considering the same were purportedly brought to them for their signature, accused Roflo claimed that it was to expedite the process, and it was

⁴²⁶ p. 33, TSN, March 16, 2015
⁴²⁷ p. 34-35, TSN, March 16, 2015
⁴²⁸ p. 36, TSN, March 16, 2015
⁴²⁹ p. 37, TSN, March 16, 2015
⁴³⁰ p. 42, TSN, March 16, 2015
⁴³¹ p. 37-42, TSN, March 16, 2015; p. 5, TSN, March 17, 2015
⁴³² p. 38-56, TSN, March 16, 2015
⁴³³ p. 50, TSN, March 16, 2015
⁴³⁴ p. 51, TSN, March 16, 2015
⁴³⁵ p. 52, TSN, March 16, 2015
⁴³⁶ p. 48-57, TSN, March 16, 2015

the practice of the province to only have one liaison officer per office to prepare everything.⁴³⁷

With regard to accused Doral, accused Roflo admitted that when he was assigned as a job order employee in Manila in August and September 2002, he was also reviewing for, and taking, the Bar Examinations.⁴³⁸ Accused Roflo reiterated that during that time, accused Doral was assigned to make follow-ups with the House of Representatives in connection with the funding of the province's capitol building.⁴³⁹ She confirmed that accused Doral was receiving his salary during this time.⁴⁴⁰ She also confirmed that there was no office order authorizing accused Doral to go to Manila. It was only upon her verbal instruction.⁴⁴¹

Accused Roflo stated that the payment of the salaries of the job order employees depended on the availability of funds.⁴⁴² She also admitted that they would not receive their salaries every 15th or 30th of the month, but usually one to two weeks after the period.⁴⁴³

On cross-examination by counsel for accused Ebita et al., accused Roflo identified the Financial and Compliance Audit⁴⁴⁴ conducted by the COA on the accounts and operations of the Provincial Government of Davao Oriental for the year ended December 31, 2003.⁴⁴⁵ According to her, the report did not contain any specific negative findings on the job order employees or contract of services by the provincial government.⁴⁴⁶




437 p. 58-59, TSN, March 16, 2015

438 p. 6-7, TSN, March 17, 2015

439 *Id*

440 *Id*

441 p. 9, TSN, March 17, 2015

442 p. 13, TSN, March 17, 2015

443 p. 13, TSN, March 17, 2015

444 Exhibit "19" for accused Ebita et al.; Exhibit "45-A" for accused Roflo; p. 17, TSN, June 16, 2015

445 pp. 15-20, TSN, June 16, 2015

446 p. 21, TSN, June 16, 2015

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Accused Roflo identified the complaints they filed against Bajenting for qualified theft and falsification.⁴⁴⁷ Those cases filed at the MTC are still pending decision and those in the Regional Trial Court are still on trial.⁴⁴⁸ Roflo also identified the results of the examination conducted by the Questioned Document Division (QDD) of the National Bureau of Investigation which concluded that the questioned signatures on the allegedly falsified disbursement vouchers and standard specimen signatures of accused Roflo and Ma. Elena P. Palma Gil, were not written by one and the same person.⁴⁴⁹ According to Roflo, on March 5, 2003, there was a conference in her residence in Mati, Davao Oriental where Bajenting and her husband confessed to the falsification of disbursement vouchers and their supporting documents.⁴⁵⁰ This was evidenced by an affidavit executed and signed by Anita E. Reyes, PO1 Renante Waiylid, PO1 Roy A. Labayo, and Ronald E. Dongalo, the other persons present in the said meeting.⁴⁵¹

She also identified the SPA executed on January 28, 2002, authorizing Bajenting to claim her salaries as well as those of her job order employees.⁴⁵²

Accused Roflo also identified the service records of the accused job order employees as additional evidence to show that they were actually detailed and assigned to her office.⁴⁵³

She also identified several Informations for libel against one Frank Gupit and prosecution witness Raul Antopuesto.⁴⁵⁴

Among her job order employees, she confirmed that accused Sergio, Derrick, and Chona Andrade were working students, with the latter only being enrolled for a semester at

⁴⁴⁷ p. 25- 58, *id*; p. 3, TSN, June 17, 2015

⁴⁴⁸ p. 26, TSN, June 17, 2015

⁴⁴⁹ Exh. "17" and "18" for accused Ebita et al.; Exh "30" and "31" for accused Roflo; pp. 5-7, TSN, June 17, 2015

⁴⁵⁰ pp. 8-10, TSN, June 17, 2015

⁴⁵¹ Exh "3" for accused Ebita et al. p. 9-10, TSN, June 17, 2015

⁴⁵² Exh "58" for accused Ebita et, al; Exh "69" for accused Roflo; p. 10, TSN, June 17, 2015

⁴⁵³ Exh "27"; p. 12, TSN, June 17, 2015

⁴⁵⁴ p. 3, TSN, June 17, 2015

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the University of Mindanao.⁴⁵⁵ She believed that there was no violation of their contract of services because they were rendering services 24/7 at the Satellite Office in Davao City.⁴⁵⁶

Under their contracts of service in 2001, the job order employees were required to work a minimum of forty (40) working hours a week.⁴⁵⁷ In their 2002 contracts, the provision reflecting their required working hours was removed due to Civil Service Resolution 02-0790.⁴⁵⁸

Upon query from the Court, she testified that despite the removal of the provision, it was still the practice that job order employees would work a minimum of forty (40) hours, which is why their DTRs still showed 8:00 to 5:00, albeit not the actual time of the service rendered.⁴⁵⁹ According to her, if they submitted a different time to the accounting office, they would return the DTR.⁴⁶⁰ She admitted that she did not explain to the accounting office that her job order employees did not actually render service at 8:00 to 5:00.⁴⁶¹ However, she never received any complaint or advice from the accounting office that the DTR should reflect the actual working hours instead of the prescribed office hours.⁴⁶² She claimed that stating the prescribed hours of 8:00 to 5:00 in the DTR was, and still is, the practice of the job order employees in the Provincial Government of Davao Oriental.⁴⁶³

On re-direct examination, accused Roflo declared that the other types of job order employees in the Province of Davao Oriental, such as barangay coordinators, field workers, *bantay dagat* and *bantay urban*, still reflected 8:00 to 5:00 in their DTRS although their actual time worked was different.⁴⁶⁴

⁴⁵⁵ p. 19, TSN, June 17, 2015

⁴⁵⁶ p. 20, TSN, June 17, 2015

⁴⁵⁷ p. 22, TSN, June 17, 2015

⁴⁵⁸ *Id*

⁴⁵⁹ p. 22, TSN, June 17, 2015

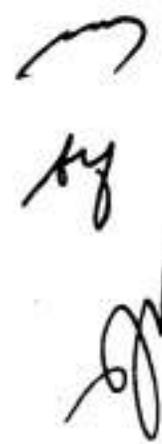
⁴⁶⁰ p. 23, TSN, June 17, 2015

⁴⁶¹ *Id*

⁴⁶² p. 24, TSN, June 17, 2015

⁴⁶³ p. 24, TSN, June 17, 2015

⁴⁶⁴ p. 31-33, June 17, 2015

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She confirmed that it was a practice in her province that the accomplishment reports were not prepared by the job order employees but by the office to which they were assigned.⁴⁶⁵ It was the system in practice when she entered into government service.⁴⁶⁶ She clarified that for those job order employees working outside the provincial capitol, the accomplishment of the requirements for the processing of their salaries were done by the designated employees assigned by the concerned office.⁴⁶⁷ As to the job order employees working inside the capitol, they were the ones accomplishing their own respective requirements.⁴⁶⁸ She confirmed that with respect to accused Ebita et al., the accomplishment reports and their daily time records were not prepared by them individually but by her office.⁴⁶⁹ Her office's basis for assuming that accused Ebita et al. actually rendered work was her constant monitoring and her ascertaining the outputs submitted to her.⁴⁷⁰

Accused Roflo declared that she believed the incumbent Human Resources Officer at that time, Reynaldo P. Bicoy, was aware of the practice because even his office had job order employees.⁴⁷¹ She never received any notice, memo, or letter to stop the practice.⁴⁷² Even up to the present, her own DTRs and accomplishment reports are prepared by her office and not her personally.⁴⁷³

On re-cross examination, accused Roflo confirmed that accused Ebita et al. were assigned in Davao City, with accused Chona Andrade, Sergio Andrade and Derrick Andrade staying in her satellite office and residential house.⁴⁷⁴ Accused Jerico Ebita and Norman Doral also reported to the satellite office but did not stay in as they had their own respective places in

⁴⁶⁵ p. 4, TSN, July 13, 2015

⁴⁶⁶ p. 4, TSN, July 13, 2015

⁴⁶⁷ p. 5, TSN, July 13, 2015

⁴⁶⁸ *Id*

⁴⁶⁹ *Id*

⁴⁷⁰ pp. 5-6, TSN, July 13, 2015

⁴⁷¹ p. 6, TSN, July 13, 2015

⁴⁷² p. 7, TSN, July 13, 2015

⁴⁷³ *Id*

⁴⁷⁴ p. 9, TSN, July 13, 2015

Davao City.⁴⁷⁵ Accused Roflo also confirmed that accused Ebita et al. did not accomplish the DTRs nor put the entries therein.⁴⁷⁶ They also did not prepare the accomplishment reports, as the same were prepared by one of her staff.⁴⁷⁷ She also declared that the accomplishment reports were pro-forma.⁴⁷⁸

Reynaldo T. Bicoy

For their second witness, the defense also called Reynaldo T. Bicoy, Human Resources Manager of the Provincial Government of Davao Oriental.⁴⁷⁹

Bicoy testified that he has been employed with the Province of Davao Oriental for twenty-seven (27) years;⁴⁸⁰ that the province started hiring job-order employees in 1998, and continues to do so up to the present; for the years 2001, 2002, and 2003, the types of job order employees hired were security guards, jail guards, *bantay dagat*, barangay health worker, and even nurses and doctors;⁴⁸¹ these job order employees were assigned all over the province.⁴⁸² There were job order employees employed by the province and also job order employees assigned to national offices.⁴⁸³ He confirmed that there were instances that the job-order employees were assigned in Davao City.⁴⁸⁴ He also confirmed that there is no rule or prohibition regarding the assignment of job order employees inside or outside the province.⁴⁸⁵ There was also no disqualification for working students to be job order employees from 2001 to the present.⁴⁸⁶

⁴⁷⁵ *Id*
⁴⁷⁶ pp. 9-10, TSN, July 13, 2015
⁴⁷⁷ p. 9, TSN, July 13, 2015
⁴⁷⁸ *Id*
⁴⁷⁹ p. 6, TSN, August 12, 2015.
⁴⁸⁰ p. 7, TSN, August 12, 2015
⁴⁸¹ p. 12, TSN, August 12, 2015
⁴⁸² p. 13, TSN, August 12, 2015
⁴⁸³ *Id*
⁴⁸⁴ p. 14, TSN, August 12, 2015
⁴⁸⁵ p. 16, TSN, August 12, 2015
⁴⁸⁶ p. 18, TSN, August 12, 2015

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Bicoy testified that job order employees, aside from those with definite shifting schedules such as doctors, nurses, and guards, submitted DTRs that stated 8:00 a.m. to 5:00 p.m. even if they were extending services for more than eight hours.⁴⁸⁷ The DTR was usually accomplished by the job order employees himself/herself. However, for those job order employees assigned in far-flung municipalities, a person from the office was assigned/designated to prepare the DTRs for them.⁴⁸⁸ According to him, the reason for this was that it was impracticable for job order employees assigned in the far-flung municipalities and hospitals to come to Mati to hand their DTRs.⁴⁸⁹ The practice was for somebody to prepare the DTRs and send them to the field for the job order employees to sign.⁴⁹⁰ As to the accomplishment reports, he also testified that the same were prepared by the designated payroll clerk of the office and not the job-order employee himself.⁴⁹¹

On cross-examination, Bicoy stated that the designated payroll clerks or employees assigned to complete the DTRs of job-orders assigned in far-flung places were presuming that the job-order employees were on-duty during those times.⁴⁹² This was the practice because of the presumption that the head of office monitors their functions.⁴⁹³ According to Bicoy, the DTR was not for the purpose of reflecting the actual arrival and departure of an employee but for compliance purposes only.⁴⁹⁴ For the accomplishment report, the practice in their province was for the job order employees to only write general statements such as "doing assigned jobs", "doing clerical works", or "doing driving jobs."⁴⁹⁵

On additional direct-examination by Atty. Abrenica, counsel for accused Ebita et al., Bicoy explained that due to Civil Service Resolution No. 020790, the provision in the Contracts of Service of the province's job order employees

⁴⁸⁷ p. 20 and p. 28, TSN, August 12, 2015;

⁴⁸⁸ p. 25, TSN, August 12, 2015

⁴⁸⁹ p. 26, TSN, August 12, 2015

⁴⁹⁰ *Id*

⁴⁹¹ p. 29, TSN, August 12, 2015

⁴⁹² pp. 33-35, TSN, August 12, 2015

⁴⁹³ *Id*

⁴⁹⁴ p. 36, TSN, August 12, 2015

⁴⁹⁵ *Id*

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mandating the rendition of service during the agency's prescribed office hours of 8:00 to 5:00 was deleted.⁴⁹⁶ By virtue of this Resolution, the job-order employees were not required to report for the prescribed eight-hour (8) period as long as they could comply with the forty (40) hours a week.⁴⁹⁷ He gave the example of doctors on job-order status who would be on duty for only two (2) days straight or the equivalent of forty eight (48) hours, after which they would have complied with the forty-hour (40) requirement.⁴⁹⁸

With regard to the hiring of job order employees who were working students, he admitted that they had no hold over the employees if they went to school.⁴⁹⁹ He claimed that by law, they were allowed to grant study leaves even to permanent employees. They could not curtail the job order employees' desire to improve their lives so long as they were complying with the forty-hours (40) per week.⁵⁰⁰

Upon query of the Court on whether the forty-hour (40) requirement applied to non-health workers, he answered that it was subject to internal arrangement.⁵⁰¹ He gave the example of jail guards who render more than eight (8) hours a day.⁵⁰² It was a matter of internal policy within the office so long as the forty (40) hours a week was complied with.⁵⁰³ In the case of the accused job order employees, he said that they were working at the residence of the governor as radio operators, driver, bodyguard, and liaison officers.⁵⁰⁴

With regard to the service records⁵⁰⁵ of the accused job order employees, he explained that they were based on the

⁴⁹⁶ p. 51, TSN, August 12, 2015
⁴⁹⁷ pp. 51-52, TSN, August 12, 2015
⁴⁹⁸ p. 52, TSN, August 12, 2015
⁴⁹⁹ p. 52, TSN, August 12, 2015
⁵⁰⁰ *Id*
⁵⁰¹ p. 53, TSN, August 12, 2015
⁵⁰² *Id*
⁵⁰³ *Id*
⁵⁰⁴ *Id*
⁵⁰⁵ Exhibits "27", "27-A", "27-B", "27-C", Exhibit "27-D" for accused Ebita et al.

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records on file with their office and not on his personal knowledge.⁵⁰⁶

On additional cross-examination, Bicoy explained that the entries in the service records were encoded by the computer operators in their office based on the Contracts of Service on file.⁵⁰⁷ He admitted that he did not see the DTRs of the accused job order employees since the same were submitted to the accounting office.⁵⁰⁸ He also answered that he was incompetent to answer whether the entries in their DTRs were correct or not.⁵⁰⁹

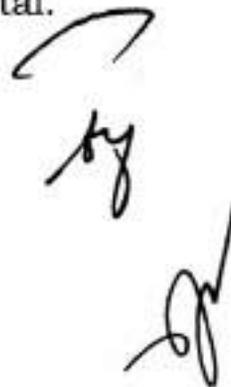
On re-direct examination, Bicoy explained his statement that the DTR was for compliance purposes.⁵¹⁰ He said that their accounting office would not receive the DTRs or payrolls if the prescribed working hours of 8:00 to 12:00 and 1:00 to 5:00 was not stated. The reason for this rule was their worry that job order employees rendering service in excess of the prescribed period might charge overtime for which the province did not have any budget.⁵¹¹

On re-cross examination, Bicoy admitted that he did not bother to inquire from the CSC or COA if the interpretation of their accounting office was correct.⁵¹² He also admitted that he had no personal knowledge on whether the accused job-order employees actually performed government work-related activities in their satellite office.⁵¹³

Glen B. Morales (aka “Bobong Morales”)

The third witness for the defense was Glen B. Morales (Morales), Administrative Assistant III, job order employee, at the Provincial Health Office and a resident of Purok Liwayway I, Brgy. Sainz, Mati City, Davao Oriental.

⁵⁰⁶ pp. 54-55, August 12, 2015.
⁵⁰⁷ pp.5-8, TSN, August 13, 2015
⁵⁰⁸ pp. 8-9, TSN, August 13, 2015
⁵⁰⁹ p. 9, TSN, August 13, 2015
⁵¹⁰ p. 11, TSN, August 13, 2015
⁵¹¹ p. 12, TSN, August 13, 2015
⁵¹² p. 21, TSN, August 13, 2015
⁵¹³ p. 23, TSN, August 13, 2015



Morales testified that he had been working in the province of Davao Oriental for twenty-two (22) years, beginning in 1993.⁵¹⁴ Morales denied that he signed for accused Sergio Andrade, Derrick Andrade, Jerico Ebita and Norman Jay Doral in their DTRs Accomplishment Reports, and Contracts of Service.⁵¹⁵

On cross-examination, Morales testified that from 2002-2004 he was hired as a job-order employee by Governor Palma-Gil. He stated that in 2002 he occupied a different building from Bajenting, around one hundred (100) meters apart. He admitted that it was accused Roflo who asked him to testify before the Court, and who shouldered his travel expenses.⁵¹⁶

Josephine S. Bandigan

The fourth witness for the defense was Josephine S. Bandigan. She denied that she wrote the entries in the DTRs of accused Sergio and Chona Andrade.⁵¹⁷

On cross-examination, Bandigan testified that she knew accused Derrick, Sergio, and Chona Andrade, as well as accused Doral, having seen them at the residence of Governor Maria Elena T. Palma-Gil.⁵¹⁸

On re-direct examination, Bandigan stated that in 2001, Bajenting was working in the Sangguniang Panlalawigan while she was working in the Governor's office. The distance between these two (2) offices was quite far. It would take around ten (10) minutes travel time using a public mode of transport.⁵¹⁹

Ma. Elena Palma Gil

⁵¹⁴ p. 7, TSN, October 19, 2015
⁵¹⁵ pp. 8- 25, TSN, October 19, 2015
⁵¹⁶ p. 31, TSN, October 19, 2015
⁵¹⁷ p. 37-39, TSN, October 19, 2015
⁵¹⁸ p. 42, TSN, October 19, 2015
⁵¹⁹ pp.43- 44, TSN, October 19, 2015

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The fifth witness for the defense was Ma. Elena T. Palma-Gil (Palma-Gil), former Board Member, Congresswoman, and Governor of Davao Oriental.

Palma-Gil testified that from 1992 to 2001, she represented the first district of Davao Oriental as its Congresswoman.⁵²⁰ She held office at the Batasang Pambansa and had two (2) other offices, the Baganga District Office, and the satellite office in Davao City.⁵²¹

The Davao satellite office was established when she was elected in 1992.⁵²² Its function is to assist the congressional staff detailed in the satellite office in Davao City, and to assist her constituents.⁵²³ The assistance was in the form of medical assistance, transportation fares, and follow-ups with national agencies.⁵²⁴

She testified that she knew Bajenting because the latter's father was their caretaker in her hometown.⁵²⁵ When she ran for Governor, Bajenting volunteered to campaign for her. When she was elected, Bajenting was employed by the Provincial Government as a job order employee assigned to the governor's office as a telephone receptionist.⁵²⁶ After receiving several complaints that Bajenting was rude in answering calls, Bajenting was transferred to the office of accused Roflo in exchange for Irma Bustillo.⁵²⁷ Subsequently, they discovered that Bajenting committed anomalous transactions in the province of Davao Oriental by forging her signature.⁵²⁸ When they found out, they filed cases for falsification and qualified theft with the Metropolitan Trial Court and Regional Trial Court of Davao Oriental.⁵²⁹

⁵²⁰ p. 8, TSN, January 19, 2016
⁵²¹ *Id*
⁵²² p. 11, TSN, January 19, 2016
⁵²³ p. 11-12, TSN, January 19, 2016
⁵²⁴ p. 12, TSN, January 19, 2016
⁵²⁵ p. 15, TSN, January 19, 2016
⁵²⁶ p. 16, TSN, January 19, 2016
⁵²⁷ p. 17, TSN, January 19, 2016
⁵²⁸ p. 18, TSN, January 19, 2016
⁵²⁹ p. 19, TSN, January 19, 2016

Palma-Gil identified a certified true copy of the Joint-Decision dated September 4, 2015 of the Municipal Trial Court in Cities (MTCC), Mati City, finding Bajenting guilty of falsification.⁵³⁰ Palma-Gil also testified that after this decision, Bajenting filed an application for probation⁵³¹ which was granted by the said MTCC.⁵³²

On cross-examination, Palma-Gil admitted that the satellite office in Davao City was also her residence.⁵³³ Palma-Gil also acknowledged that despite the discourteousness of Bajenting, she did not dismiss her outright but re-assigned her to the office of accused Roflo.⁵³⁴

On re-direct examination, Palma-Gil clarified that she was not charging the government a single centavo for the maintenance of the Davao satellite office.⁵³⁵

Derrick P. Andrade

The sixth witness for the defense was accused Derrick P. Andrade.⁵³⁶

He executed a Judicial Affidavit dated March 7, 2016 and which constituted his direct testimony.

He testified that the signatures in his Contract of Services, Accomplishment Reports, and DTRs were genuine.⁵³⁷ According to him, he just signed the DTRs and did not ask any questions.⁵³⁸ As to the Time Book and Payrolls, he identified the signature of Bajenting evidencing receipt of his salaries by virtue of a SPA, which he no longer had a copy of.⁵³⁹

⁵³⁰ Exh " 67" for accused Roflo, p. 21, TSN, January 19, 2016

⁵³¹ Exh "69"; p.22, TSN, January 19, 2016

⁵³² Exh "68", p. 23, TSN, January 19, 2016

⁵³³ p. 25, TSN, January 19, 2016

⁵³⁴ p. 26, TSN, January 19, 2016

⁵³⁵ p. 28, TSN, January 19, 2016

⁵³⁶ TSN, March 17, 2016

⁵³⁷ pp. 131-138 and p.144, Vol. VIII, *Record*; Judicial Affidavit of Accused Derrick P. Andrade dated March 7, 2016

⁵³⁸ p. 140, Vol. VIII, *Record*

⁵³⁹ p. 134-135, Vol. VIII, *Record*

He stated that he was required to perform the functions assigned to him, even at night or on weekends and holidays as the satellite office was open 24/7.⁵⁴⁰ He was assigned multiple tasks such as security, liaison work, and as the operator of the radio, telephone, and fax machine.⁵⁴¹

The radio, telephone, and fax machine were on stand-by and open twenty-four (24) hours a day because it was the means of communication to the Provincial Capitol and the satellite offices in Baganga and Cateel, Davao Oriental.⁵⁴² The instructions he received through radio and telephone were in connection with requests for assistance from their constituents for hospitalization and financial assistance.⁵⁴³ There were no specific hours of the day that he rendered assistance for constituents asking help. It could be during the night or the day, as the need arose.⁵⁴⁴

As security aide, he escorted Governor Palma Gil and accused Roflo when they would come to Davao City on weekends.⁵⁴⁵

He testified that he received his salaries through Fidela Toroba, the private secretary of Governor Palma-Gil, who was assigned to oversee the operation of the satellite office and went to the satellite office twice or thrice a week.⁵⁴⁶

Accused Derrick Andrade claimed that although he was enrolled at the University of Mindanao, his schedule permitted him to perform his job in the satellite office when he had no classes.⁵⁴⁷

On cross-examination, he claimed that he read and understood the Contract of Services before he signed the same.⁵⁴⁸ He admitted that he did not sign any document which

⁵⁴⁰ pp. 138-139, Vol. VIII, *Record*

⁵⁴¹ p. 139, Vol. VIII, *Record*

⁵⁴² *Id*

⁵⁴³ *Id*

⁵⁴⁴ p. 140, Vol. VIII, *Record*

⁵⁴⁵ *Id*

⁵⁴⁶ p.134, Vol. VIII, *Record*

⁵⁴⁷ p. 142-144, Vol. VIII, *Record*

⁵⁴⁸ p. 7, TSN, March 17, 2016

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would prove that he received his salaries from Fidela Toroba.⁵⁴⁹

Upon clarification questions from the Court, he admitted that he did not sign the payroll when he received his salaries.⁵⁵⁰ It was Bajenting who signed the same because of the SPA he gave her.⁵⁵¹ He explained that he executed an SPA because the travel time from the satellite office to the provincial capitol was two (2) and a half hours.⁵⁵² He claimed that there was an internal agreement between Bajenting and Fidela Toroba for the former to claim the salary and give the same to the latter who would then turn it over to him.⁵⁵³

He admitted that he was not the one who prepared the Accomplishment Reports.⁵⁵⁴ They were prepared at the provincial capitol.⁵⁵⁵ According to him, there were no entries in the "Work Accomplished" column because it was pro-forma.⁵⁵⁶ He also admitted that he should have put his actual outputs in the Accomplishment Reports.⁵⁵⁷

He confirmed that based on the DTRs he signed, he never incurred absences or tardiness.⁵⁵⁸ He claimed that he could distinguish his official and personal functions while at the satellite office because there was a room specifically for official functions.⁵⁵⁹ There was no bundy clock or logbook in the satellite office but there was a notebook where they took down the instructions from accused Roflo such as the name of the person to be assisted.⁵⁶⁰

Upon clarification questions from the Court, he stated that Fidela Toroba oversaw the operation of the satellite office

549 *Id*
550 p. 8, TSN, March 17, 2016
551 *Id*
552 p. 9, TSN, March 17, 2016
553 *Id*
554 p. 11, TSN, March 17, 2016
555 p. 13, TSN, March 17, 2016
556 p. 11-12, TSN, March 17, 2016
557 p. 12, TSN, March 17, 2016
558 p. 13, TSN, March 17, 2016
559 p. 14, TSN, March 17, 2016
560 p. 15, TSN, March 17, 2016

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when she went to Davao City twice or thrice a week.⁵⁶¹ Accused Roflo would also call the office to check on them from time to time.⁵⁶² Regarding the DTRs, he testified that it was Bajenting who filled up or accomplished the same.⁵⁶³ She was allegedly aware of his school schedule when she accomplished the DTRs.⁵⁶⁴

When queried by the Court on the difference of his signatures, he claimed that when he applied to the Social Security System (SSS), he changed this signature because he “just like[d] to change it”.⁵⁶⁵

On re-direct examination, accused Derrick Andrade stated that he signed the DTRs indicating the work hours as 8:00 a.m. to 5:00 p.m. because it was the practice in the accounting office and that he could not place his actual hours of work.⁵⁶⁶ If he did, his salary would not be processed.⁵⁶⁷ He also did not state his overtime work on Saturdays and Sundays because there is no budget for overtime.⁵⁶⁸

On re-cross examination, he admitted that there was no prohibition for him to indicate that he actually rendered overtime services. He also admitted that under his Contract of Services, it was stated that he was entitled to overtime pay provided there was a request by the Vice-Governor and an available budget.⁵⁶⁹

Sergio U. Andrade

The seventh witness for the defense was accused Sergio U. Andrade.⁵⁷⁰

⁵⁶¹ p. 17, TSN, March 17, 2016
⁵⁶² *Id*
⁵⁶³ p. 21, TSN, March 17, 2016
⁵⁶⁴ p. 22, TSN, March 17, 2016
⁵⁶⁵ p. 24, TSN, March 17, 2016
⁵⁶⁶ p. 26, TSN, March 17, 2016
⁵⁶⁷ *Id*
⁵⁶⁸ p. 27, TSN, March 17, 2016
⁵⁶⁹ p. 28, TSN, March 17, 2016
⁵⁷⁰ TSN, May 23, 2016



He executed a Judicial Affidavit dated April 7, 2016 and which constituted his direct testimony.

He also confirmed that the signatures over his name in the Contracts of Service, Accomplishment Reports, and DTRs were genuine.⁵⁷¹ He also identified the signatures of Bajenting and Alma Toroba in the Time Books and Payroll evidencing receipt of his salary by virtue of an SPA.⁵⁷² He was able to identify the SPA authorizing Bajenting⁵⁷³ but no longer had a copy of the SPA authorizing Alma Toroba.⁵⁷⁴

Based on his contracts of service, it was his understanding that he had to render at least forty (40) hours of service per week.⁵⁷⁵ He could render service at night, holidays, weekends, or at any time the need arose, so long as he reached forty (40) hours.⁵⁷⁶

Identical to accused Derrick P. Andrade, he stated that he was also assigned multiple tasks in the satellite office such as security, liaison work, and as the operator of the radio, telephone, and fax machine.⁵⁷⁷

He testified that he just signed the DTRs; he no longer asked any questions.⁵⁷⁸ What was important to him was that he performed his functions and worked forty (40) hours a week.⁵⁷⁹ Regarding his Accomplishment Reports, he said that he did not know that the statements needed to be detailed; what he knew was that he only needed to indicate that he accomplished the work assigned to him.⁵⁸⁰

⁵⁷¹ pp. 230- 232, pp. 236-242, and p. 246, Vol. VIII, *Record*;

⁵⁷² pp. 232-235, Vol. VIII, *Record*

⁵⁷³ Exh "58" for Accused Ebita et al.; pp. 235-236, Vol. VIII, *Record*

⁵⁷⁴ *Id*

⁵⁷⁵ p. 16, Judicial Affidavit of Accused Sergio P. Andrade; unnumbered page between p. 242 and 243, Vol. VIII, *Record*

⁵⁷⁶ *Id*

⁵⁷⁷ p. 243-244, Vol. VIII, *Record*

⁵⁷⁸ p. 244, Vol. VIII, *Record*

⁵⁷⁹ *Id*

⁵⁸⁰ *Id*

He also testified that although he was a student at the University of Mindanao at that time, his schedule allowed him to perform his job when he had no classes.⁵⁸¹

On cross-examination, he clarified that if he had classes in the morning, he would go to work in the afternoon, and if he had classes in the afternoon, he would go to work in the morning.⁵⁸² He claimed that the people in his office were aware that they were working students.⁵⁸³ He admitted that he had no hand in the preparation of the DTRs except to sign the same.⁵⁸⁴ He conceded that the certification contained in the DTR read: "I hereby directly certify that the above records are true and correct."⁵⁸⁵ He also admitted that he was residing at the Satellite Office because they had a room upstairs.⁵⁸⁶

When asked how he was able to determine the actual number of hours worked at the satellite office considering that it was also his residence, he could only answer that Bajenting was aware that they were working and studying at the same time.⁵⁸⁷

He also testified that there was no logbook or record to track the number of hours they were working. There was only a notebook where they took down notes.⁵⁸⁸ When queried on the whereabouts of the notebook, he answered that it was already gone.⁵⁸⁹ When presented with several of his accomplishment reports,⁵⁹⁰ he admitted that the column on "Work Accomplishment" was blank.⁵⁹¹

He further testified that he sometimes received his salaries from Fidela Toroba. She was the one who brought

581 pp. 246-249, Vol. VIII, *Record*
582 p. 12, TSN, May 23, 2016
583 p. 30, TSN, May 23, 2016
584 p. 15, TSN, May 23, 2016
585 p. 16, TSN, May 23, 2016
586 p. 18, TSN, May 23, 2016
587 p. 19, TSN, May 23, 2016
588 *Id*
589 p. 20, TSN, May 23, 2016
590 Exh "21", "21-i", "24-i"
591 pp. 23-24, TSN, May 23, 2016

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them their salaries and also monitored them in the satellite office.⁵⁹²

When asked if he changed his signature, he reasoned that he used the old signature before he applied with the Philippine National Police.⁵⁹³

On re-direct examination, he explained that he signed the Accomplishment Reports despite the same containing a blank portion under the column "Work Accomplished" because he accomplished the tasks he was assigned.⁵⁹⁴ He reiterated that it was Bajenting who prepared the Accomplishment Reports and that his only participation was in signing the same.⁵⁹⁵ He signed the DTRs despite the same reflecting 8:00 to 5:00 p.m. as worked hours because he "worked for that, in order to comply with the 40 [forty] hours per week or 40 [forty] hours work week."⁵⁹⁶

He clarified that whenever he left for school, there was always someone left at the Satellite Office, either accused Derrick or Chona Andrade.⁵⁹⁷

On re-cross examination, he could not give an adequate answer when asked if he submitted any report or document to Bajenting that could serve as basis for her preparation of the accomplishment report.⁵⁹⁸ He could only reiterate that he just worked and that Bajenting would prepare the accomplishment report.⁵⁹⁹

Chona U. Andrade-Tolentino

The eighth witness for the defense was accused Chona U. Andrade.⁶⁰⁰


592 p. 27, TSN, May 23, 2016

593 *Id*

594 p. 6, TSN, May 24, 2016

595 *Id*

596 p. 7, TSN, May 24, 2016

597 p. 9, TSN, May 24, 2016

598 p. 11, TSN, May 24, 2016

599 *Id*

600 p. 5, TSN, July 5, 2016



She also executed a Judicial Affidavit dated June 10, 2016 and which constituted her direct testimony.⁶⁰¹

She likewise testified that the signatures above her name in her Contracts of Service, Accomplishment Reports, and DTRs are genuine.⁶⁰² She stated that she received her salaries through Fidela Toroba.⁶⁰³ She identified the signature of Bajenting, Toroba, and one Joanna Samonte in the various Time Books and Payroll who received her salaries by virtue of an SPA.⁶⁰⁴ She identified the SPA issued in favor of Bajenting⁶⁰⁵ but claimed that she no longer had a copy of the SPA in favor of Toroba or Joanna Samonte.⁶⁰⁶

She similarly testified that she had to work forty (40) working hours per week and that service could be rendered at night, on weekends, holidays or as the need arose.⁶⁰⁷ Her tasks included computer encoder, operator of the telephone and fax machine, receiving and filing clerk.⁶⁰⁸ She also entertained constituents asking for help and assistance.⁶⁰⁹

She further testified that she also just signed the DTRs and no longer asked any questions because she performed her functions even during the night, and on weekdays and holidays.⁶¹⁰ She no longer indicated her overtime work or work on weekdays and holidays because the accounting department would not approve the payment of their salaries for lack of funds.⁶¹¹

She denied that she was the *yaya* of one of the children of accused Roflo.⁶¹² The cleaning and maintenance of the satellite office was done by *Nang Enyang Bongac*, who was the

⁶⁰¹ pp. 367 - 502, Vol. VIII, *Record*

⁶⁰² pp. 367-387 and p. 395, Vol. VIII. *Record*

⁶⁰³ p. 373, Vol. VIII. *Record*

⁶⁰⁴ p. 376, Vol. VIII. *Record*

⁶⁰⁵ Exh "58", p. 377, Vol. VIII. *Record*

⁶⁰⁶ p. 378, Vol. VIII. *Record*

⁶⁰⁷ p. 388, Vol. VIII. *Record*

⁶⁰⁸ *Id*

⁶⁰⁹ *Id*

⁶¹⁰ p. 391, Vol. VIII. *Record*

⁶¹¹ p. 392, Vol. VIII. *Record*

⁶¹² p. 396, Vol. VIII. *Record*

household helper.⁶¹³ However, just like any office set-up, she also helped.⁶¹⁴

She currently operates a computer shop because of the knowledge and skills she learned in handling the computer while a job order employee.⁶¹⁵

On cross-examination, she admitted that she was a stay-in employee⁶¹⁶ in the satellite office which also happened to be the residence of the Palma-Gils.⁶¹⁷ She testified that they sometimes worked beyond 5:00 p.m. especially when there are emergency needs like hospitalizations.⁶¹⁸

Before she was hired as a job order employee, she was working in the office and house of the Congresswoman Palma-Gil in Manila.⁶¹⁹ She was then approached by accused Roflo who asked if she needed a job because there was an opening.⁶²⁰

The satellite office usually opened at 8:00 a.m. till 5:00 p.m. with a lunch break from 12:00 n.n. to 1:00 p.m.⁶²¹ They were monitored by Fidela Toroba.⁶²² She claimed that Bajenting maintained a logbook.⁶²³

She did not feel aggrieved or treated unfairly since she was not paid overtime pay because the office was the same place that they were staying at and also because they could not refuse people who came to the satellite office for assistance.⁶²⁴

613 *Id*
 614 *Id*
 615 p. 396, Vol. VIII. *Record*
 616 p. 9, TSN, July 5, 2016
 617 *Id*
 618 *Id*
 619 *Id*
 620 p. 10, TSN, July 5, 2016
 621 p. 11, TSN, July 5, 2016
 622 *Id*
 623 *Id*
 624 *Id*

She confirmed that the entries under the column "Work Accomplished" in the Accomplishment Reports were blank.⁶²⁵ She also confirmed that she did not pay any rental for her stay in the satellite office/residence of the Palma-Gils.⁶²⁶

Jerico O. Ebita

The ninth witness for the defense was accused Jerico O. Ebita.⁶²⁷

He likewise executed a Judicial Affidavit dated June 21, 2016 and which constituted his direct testimony.⁶²⁸

He also testified that the signatures above his name in his Contracts of Service, Accomplishment Reports, and DTRs were genuine.⁶²⁹ He identified the signature of Bajenting in the Time Books and Payroll which allowed her to claim his salary by virtue of an SPA which he also identified.⁶³⁰ He further testified that he received his salaries from Toroba.⁶³¹

He allegedly performed his function as clerical assistant and legislative staff with the assorted tasks of research, canvass, and other errands, from 8:00 to 12:00 noon and 1:00 to 5:00 p.m.⁶³² Whenever accused Roflo was in Davao City, he would render services even after 5:00 p.m.⁶³³ He signed the DTRs reflecting 8:00 to 5:00 only for the same reason as his other co-accused that the accounting office would not approve payment of their salaries beyond 5:00.⁶³⁴

On cross-examination, he testified that he applied with the Provincial Government of Davao Oriental through his sister, who was the wife of Atty. Miguel Palma-Gil, the brother

⁶²⁵ p. 17, TSN, July 5, 2016
⁶²⁶ p. 18, TSN, July 5, 2016
⁶²⁷ p. 21, TSN, July 5, 2016
⁶²⁸ pp. 511-607, Vol. VIII, *Record*
⁶²⁹ pp. 511-525, 530, Vol. VIII, *Record*
⁶³⁰ pp.518-520, Vol. VIII, *Record*
⁶³¹ p. 516, Vol. VIII, *Record*
⁶³² p. 527, Vol. VIII, *Record*
⁶³³ *Id*
⁶³⁴ *Id*

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of accused Roflo.⁶³⁵ He confirmed that he was also assigned to the satellite office in Davao City.⁶³⁶ Unlike the Andrades, he was residing in the house of his brother-in-law in Mutual Homes, Davao City.⁶³⁷ He also confirmed that he would work on weekends and holidays, but would not receive any overtime payment.⁶³⁸

He acknowledged the genuineness of his signature on the DTRs and confirmed that the statement above it read: *"I certify on my Honor that the above are the true and correct hours of work performed, record of which was made daily on the time of arrival and departure from the office."*⁶³⁹

When asked if he remembered changing his signature, he answered that he "always" changes the same "because up to now, [he has not] perfected [his] signature."⁶⁴⁰

On re-direct, he explained that Bajenting prepares the accomplishment reports and they were only asked to sign the same.⁶⁴¹ They would submit the Accomplishment Reports to Toroba who would in turn submit it to the Provincial Capitol of Davao Oriental.⁶⁴²

Norman Jacinto P. Doral

The tenth witness for the defense was accused Norman Jacinto P. Doral.⁶⁴³

He executed a Judicial Affidavit dated July 18, 2016 and which constituted his direct testimony.⁶⁴⁴

He confirmed that the signature appearing above his name in the Contracts of Service, Accomplishment Reports,

⁶³⁵ p. 23, TSN, July 5, 2016
⁶³⁶ p. 24, TSN, July 5, 2016
⁶³⁷ *Id*
⁶³⁸ p. 25, TSN, July 5, 2016
⁶³⁹ p. 27, TSN, July 5, 2016
⁶⁴⁰ p. 29, TSN, July 5, 2016
⁶⁴¹ p. 30, TSN, July 5, 2016.
⁶⁴² *Id*
⁶⁴³ TSN, August 9, 2016
⁶⁴⁴ pp. 616-694, Vol. VIII, *Record*



and DTRs were genuine.⁶⁴⁵ He also confirmed his receipt of salaries from Toroba.⁶⁴⁶

He similarly identified the signature of Bajenting in the Time Books and Payroll which allowed her to collect his salary by virtue of an SPA he executed in her favor.⁶⁴⁷ However, he no longer had a copy of this SPA.⁶⁴⁸

From his Contracts of Service, it was his understanding that he had to render forty (40) working hours per week including weekends and holidays.⁶⁴⁹ He could work at night or as the need arises, so long as he rendered forty (40) hours.⁶⁵⁰ He claimed that he could perform his functions from 8:00 a.m. to 12:00nn and 1:00pm to 5:00pm.⁶⁵¹

He testified that it was the directive of the accounting department to all job order employees to state in the DTR that they reported for duty from 8:00 a.m. to 12:00 nn and 1:00 p.m. to 5:00 p.m. Otherwise, they would not approve the payment of salaries.⁶⁵² He complied with this requirement and no longer indicated the periods he rendered overtime.⁶⁵³

He also testified that he made several follow-ups regarding financial assistance and projects for Davao Oriental with the Congressional offices of Cong. Apolinario L. Lozada, Jr. and Cong. Belma A. Cabilao.⁶⁵⁴ He then identified the certifications issued in his favor.⁶⁵⁵ According to him, he found out that his follow-ups were successful because he was congratulated by accused Roflo and Governor Palma-Gil who showed him documents that showed funds were released in favor of the Provincial Government of Davao Oriental.⁶⁵⁶

⁶⁴⁵ p. 617-621, Vol. VIII, *Record*

⁶⁴⁶ p. 618, Vol. VIII, *Record*

⁶⁴⁷ p. 619, Vol. VIII, *Record*

⁶⁴⁸ *Id*

⁶⁴⁹ p. 621, Vol. VIII, *Record*

⁶⁵⁰ *Id*

⁶⁵¹ p. 622, Vol. VIII, *Record*

⁶⁵² *Id*

⁶⁵³ *Id*

⁶⁵⁴ p. 623, Vol. VIII, *Record*

⁶⁵⁵ Exh "46" and "47" for accused Ebita et al.; p.623, Vol. VIII, *Record*

⁶⁵⁶ Exh "48", "49", "50", "51", "52", "53", and "54" ; p. 624, Vol. VIII, *Record*

He further testified that his taking the Bar examinations was not a hindrance to his follow-ups because the exams were only every Sunday.⁶⁵⁷ He could make follow-ups from Monday to Friday.⁶⁵⁸

On cross-examination, he stated that, at that time, he was not residing in the satellite office but at his own residence in Barangay Catitipan, Davao City.⁶⁵⁹ He also stated that he rendered overtime work on several occasions but conceded that his DTRs do not show this.⁶⁶⁰

He confirmed that he took the Bar examination in September 2002 and that he reviewed for the same in the months of April to August, 2002.⁶⁶¹ At the same time that he was reviewing, he was employed as legislative staff of accused Roflo.⁶⁶² When he was in law school, he was also a working student from his first to third year. On his fourth year, he concentrated on his studies.⁶⁶³ When queried on why he saw the need to work while reviewing for the Bar Examinations considering that he already stopping working during his fourth year, he claimed that he was inspired by his friends who were able to pass the Bar Examinations while working.⁶⁶⁴ As early as August 2002, he was already staying in Sta. Mesa, Manila where he was renting a place to stay.⁶⁶⁵ He admitted that he did not take a leave of absence from work during the same time.⁶⁶⁶ He conceded that he was not making follow-ups at the Congressional offices every day from 8:00 to 5:00 every day.⁶⁶⁷ He clarified that if the congressional staff he is supposed follow-up with is absent, he would at times go to the library located at the basement to study.⁶⁶⁸ He further conceded that

⁶⁵⁷ p. 625, Vol. VIII, *Record*

⁶⁵⁸ *Id*

⁶⁵⁹ p. 11, TSN, August 9, 2016

⁶⁶⁰ p. 12, , TSN, August 9, 2016

⁶⁶¹ p. 16, , TSN, August 9, 2016

⁶⁶² *Id*

⁶⁶³ p. 17, TSN, August 9, 2016

⁶⁶⁴ p. 17, TSN, August 9, 2016

⁶⁶⁵ p. 18, TSN, August 9, 2016

⁶⁶⁶ p. 19, TSN, August 9, 2016

⁶⁶⁷ *Id*

⁶⁶⁸ p. 20, TSN, August 9, 2016

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the statements in his DTR that he worked from Monday to Friday from 8:00 to 5:00 had no basis.⁶⁶⁹

When asked how he was able to sign his DTRs and Accomplishment Reports for the month of August and September 2002, he claimed that during the last days of August he went to the satellite office.⁶⁷⁰ When questioned whether he flew back to Davao City just for the purpose of signing his DTRs and Accomplishment report, he clarified that his grandfather wanted to see him.⁶⁷¹

He also admitted that his act of following up with different government agencies on behalf of the Provincial Government of Davao Oriental was not "doing clerical work" which was what was stated in his accomplishment reports.⁶⁷²

He agreed that the signature appearing in his Judicial Affidavit did not appear to be the same signature appearing in his DTRs and Accomplishment Reports.⁶⁷³

On re-direct examination, he confirmed that the signatures in his Judicial Affidavit, DTRs and Accomplishment Reports were all his.⁶⁷⁴

Upon clarification questions from the Court, he admitted that he had three (3) different signatures.⁶⁷⁵ According to him, he changed his earlier signatures as the same could be easily followed by his girlfriend.⁶⁷⁶ He opined that if his girlfriend could do it, others could also easily do it, which is why he changed it twice.⁶⁷⁷ For his final signature, he claims that his girlfriend is finally having a hard time to copy the same.⁶⁷⁸ He

⁶⁶⁹ pp. 20-21, TSN, August 9, 2016
⁶⁷⁰ p. 21, TSN, August 9, 2016
⁶⁷¹ *Id*
⁶⁷² p. 23, TSN, August 9, 2016
⁶⁷³ p. 24, TSN, August 9, 2016
⁶⁷⁴ p. 25, TSN, August 9, 2016
⁶⁷⁵ p. 26, TSN, August 9, 2016
⁶⁷⁶ *Id*
⁶⁷⁷ *Id*
⁶⁷⁸ *Id*

claims his signature in the Roll of Attorneys is similar to his current signature.⁶⁷⁹

On his statement that he did not follow-up with the congressional offices every day, he claimed that he did the clerical work assigned to him such as checking for legal opinions or other matters that accused Roflo asked to be checked.⁶⁸⁰

On re-cross examination he testified that he could not recall if he went to Congress on Fridays.⁶⁸¹ He stated that he does not have any proof that he did clerical work while in Manila.⁶⁸²

Upon a query of the Court, he clarified that the correct spelling of his last name was "DORAL" as opposed to the spelling of "DURAL" found in his Contracts of Service.⁶⁸³ According to him, it was a clerical error which was no longer corrected or amended.⁶⁸⁴ He confirmed, however, that all the documents bearing this name referred to him.⁶⁸⁵

Fidela Toroba Bag-Ao

The eleventh and last witness for the defense was Fidela Toroba Bag-ao.⁶⁸⁶

She similarly executed a Judicial Affidavit dated July 9, 2016 and which constituted her direct testimony.⁶⁸⁷

She testified that she was appointed by Ma. Elena T. Palma-Gil as congressional staff during her three (3) terms from 1992 to 1995, 1995-1998, and 1998-2001.⁶⁸⁸ From 1992 to 1998, she was assigned at the satellite office located at 733-

⁶⁷⁹ *Id*
⁶⁸⁰ p. 28, TSN, August 9, 2016
⁶⁸¹ p. 29, TSN, August 9, 2016
⁶⁸² p. 30, TSN, August 9, 2016
⁶⁸³ p. 31, TSN, August 9, 2016
⁶⁸⁴ *Id*
⁶⁸⁵ p. 32, TSN, August 9, 2016
⁶⁸⁶ p. 33, TSN, August 9, 2016
⁶⁸⁷ pp.696-718, Vol. VIII, *Record*
⁶⁸⁸ p. 700, Vol. VIII, *Record*

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C Santo Compound, Bajada, Davao City.⁶⁸⁹ From 1998-2001, she was assigned to the new satellite office which had moved to No.5 Palm Drive, Greenheights Garden Village, Diversion, Buhangin, Davao City.⁶⁹⁰ Her duties and responsibilities during this period were to work closely with the other staff of the satellite office in assisting the constituents of the 1st District of Davao Oriental.⁶⁹¹

According to her, the satellite office was created to receive communications and letters from officials of the government and other constituents from residents of Davao Oriental.⁶⁹² The office also extended financial, medical, funeral, emergency, and other assistance to the residents of Davao Oriental in Davao City.⁶⁹³ The office was open 24/7 on weekends and holidays.⁶⁹⁴

From 2001 to 2007, she was the private secretary of Ma. Elena T. Palma-Gil when the latter became the Governor of Davao Oriental.⁶⁹⁵ Aside from being the private secretary, she was also assigned to supervise the Davao Satellite Office for the years 2001-2007.⁶⁹⁶ This required her to go to Davao City two (2) to three (3) times a week.⁶⁹⁷ She testified that she was the only staff of Governor Palma-Gil in the satellite office as accused Roflo had job-order employees assigned there as well.⁶⁹⁸

She further testified that she was assigned to supervise the activities of these job order employees.⁶⁹⁹ She also testified that she received the salaries of the job order employees from Bajenting and gave the same to them when she arrived in Davao City.⁷⁰⁰ She claimed that she also brought the DTRs,

689 *Id*
690 *Id*
691 pp. 701-702, Vol. VIII, *Record*
692 p. 702, Vol. VIII, *Record*
693 *Id*
694 p. 702 and p. 713, Vol. VIII, *Record*
695 p.703, Vol. VIII, *Record*
696 *Id*
697 *Id*
698 p. 705, Vol. VIII, *Record*
699 p.706, Vol. VIII, *Record*
700 p. 708, Vol. VIII, *Record*

Accomplishment Reports, and Contracts of Service to the job order employees for their signature, whenever she went to Davao City.⁷⁰¹ She was personally present when the job order employees signed these documents.⁷⁰² She denied that the signatures were forgeries.⁷⁰³ After they signed, she went back to the Provincial Capitol in Mati, Davao Oriental and gave the documents to Bajenting, who was in charge of processing the documents with the Accounting Division.⁷⁰⁴

She was aware that accused Sergio and Derrick Andrade were working students at the University of Mindanao.⁷⁰⁵ She monitored their activities by making sure that they complied with the forty (40) hours requirement for a job-order employee.⁷⁰⁶ She also saw to it that their school schedules were at different times so that there would always be two (2) to three (3) job order employees present at the Davao Satellite Office.⁷⁰⁷

She likewise denied that accused Chona Andrade was the “yaya” of one of accused Roflo’s children.⁷⁰⁸

On cross-examination, Toroba Bag-Ao testified that her highest educational attainment is a Bachelor of Science in Accountancy.⁷⁰⁹ She has been working in government from 1992-2007 and from 2012 up to the present.⁷¹⁰ She has been employed with the Palma Gil Family for fifteen (15) years, from 1992 to 2007.⁷¹¹ She confirmed that the satellite office is the same residence of accused Roflo.⁷¹² The water and electricity bills of the satellite office were paid for by Governor Palma-Gil.⁷¹³ She agreed that Governor Palma-Gil exercised executive

701 p. 709, Vol. VIII, *Record*
 702 p. 710, Vol. VIII, *Record*
 703 p. 715, Vol. VIII, *Record*
 704 p. 711, Vol. VIII, *Record*
 705 pp. 711-712, Vol. VIII, *Record*
 706 *Id*
 707 pp. 712-713, Vol. VIII, *Record*
 708 p. 715, Vol. VIII, *Record*
 709 p. 39, TSN, August 9, 2016
 710 *Id*
 711 *Id*
 712 *Id*
 713 p. 40, TSN, August 9, 2016

Handwritten signature and initials in black ink, located on the right side of the page. The signature appears to be 'S. Bag-Ao' and the initials are 'SB'.

functions while accused Roflo exercised legislative functions.⁷¹⁴

The prosecution inquired on the source of her authority, an employee of the office of the Governor, to supervise employees of the Sangguniang Panlalawigan which was a separate branch of the Provincial Government.⁷¹⁵ She answered that since she and the job order employees were being paid by the Provincial Government, she took it as an additional responsibility.⁷¹⁶ She claimed that the satellite office in Davao City was an office for the Province of Davao Oriental and not exclusively for Governor Palma-Gil and accused Roflo.⁷¹⁷ However, she admitted that there were no other employees of the Vice-Governor assigned at the Satellite office.⁷¹⁸ When asked if the accused job order employees also accommodated functions pertaining to the other Board Members of the Province of Davao Oriental, she answered "If there is a need to comply with the orders of the other officials of the Board."⁷¹⁹ She admitted that the job order employees were co-terminus employees of accused Roflo and were hired by the Sangguniang Panlalawigan because they were recommended by accused Roflo.⁷²⁰ She also admitted that they were only taking orders from accused Roflo.⁷²¹

She claimed that she supervised the job order employees by calling them and also going to Davao City three (3) times a week, depending on the instructions of accused Roflo.⁷²² She would also bring documents for their signature.⁷²³

Thereafter, the defense offered the following documentary evidence:

-
- 714 *Id*
 715 p. 41, TSN, August 9, 2016
 716 p. 41, TSN, August 9, 2016
 717 p. 42, TSN, August 9, 2016
 718 *Id*
 719 p. 43, TSN, August 9, 2016
 720 *Id*
 721 *Id*
 722 p. 47, August 9, 2016
 723 *Id.*

The image shows two handwritten signatures in black ink. One signature is located above the list of evidence, and the other is to the right of the list. A curved arrow points from the first signature towards the list of evidence.

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For Accused Ma. Consuelo Palma Gil-Roflo	
EXHIBIT	DESCRIPTION
"1"	Time and Book and Payroll for the period of November 1 to 30, 2002
"1-A"	Summary of Payroll for the period of November 1 to 30, 2002
"1-A-1"	Signature above the name of "Hon. Thelma Z. Almario"
"1-A-2"	Signature above the name of "Luisito S. Gregorio"
"1-A-3"	Signature above the name of "Emelia C. Barrera, CPA/MPA"
"1-B"	Allotment and Obligation Slip for the period of November 1 to 30, 2002
"1-B-1"	Signature above the name of "Decemerno C. Balasbas"
"1-B-2"	Signature above the name "Emelia C. Barrera"
"1-C"	Contract of Services for the period covering July 16, 2002 to December 31, 2002
"1-C-1"	Page 2 of Contract of Services for the period covering July 16, 2002 to December 31, 2002
"1-C-2"	Page 3 of Contract of Services for the period covering July 16, 2002 to December 31, 2002
"1-C-3"	Signature above the name of "Thelma Z. Almario"
"1-C-4"	Signature above the name of "Sergio Andrade"
"1-C-5"	Signature above the name of "Derek Andrade"
"1-C-6"	Signature above the name of "Chona Andrade"
"1-C-7"	Signature above the name of "Jerico Ebita"
"1-C-8"	Signature above the name of "Norman Jay Dural"
"1-C-9"	Signature above the name of "Bambi T. Palma Gil"
"1-C-10"	Signature above the name of "Reynaldo T. Bicoy"
"1-C-11"	Signature above the name of "Luisito S. Gregorio"
"1-C-12"	Page 4 of Contract of Services for the period covering July 16, 2002 to December 31, 2002
"1-D"	Daily Time Record of Chona Andrade for the periods of November 1-15 and 16-30, 2002
"1-D-1"	Signature above the name of "Chona Andrade"
"1-D-2"	Signature above the name of "Hon. Ma. Consuelo T. Palma Gil"
"1-E"	Daily Time Record of Derek Andrade for the periods of November 1-15 and 16-30, 2002
"1-E-1"	Signature above the name of "Chona Andrade"
"1-E-2"	Signature above the name of "Hon. Ma. Consuelo T. Palma Gil"
"1-F"	Daily Time Record of Sergio Andrade for the periods of November 1-15 and 16-30, 2002

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"1-F-1"	Two signatures above the name of "Sergio Andrade"
"1-F-2"	Signature above the name of "Hon. Bambi T. Palma Gil"
"1-F-3"	Signature above the name of "Hon. Bambi T. Palma Gil"
"1-G"	Daily Time Records of Norman Jay Dural for the periods of November 1-15 and 16-30, 2002
"1-G-1"	Two signatures above the name of "Norman Jay Dural"
"1-G-2"	Signature above the name of "Hon. Bambi T. Palma Gil"
"1-H"	Daily Time Record of Jerico Ebita for the periods of November 1-15 and 16-30, 2002
"1-H-1"	Signature above the name of "Jerico Ebita"
"1-H-2"	Signature above the name of "Hon. Ma. Consuelo T. Palma Gil"
"1-I"	Accomplishment Report for the month of November 1 to 30, 2002
"1-I-1"	Signature above the name of "Hon. Bambi T. Palma Gil"
"1-I-2"	Signatures of Sergio Andrade, Chona Andrade, Norman Jay Doral, Jerico Ebita, and Derek Andrade
"1-J"	Signature above the name of "Luisito S. Gregorio"
"2"	Time and Book and Payroll for the period of October 16 to 31, 2002
"2-A"	Summary of Payroll for the period of October 16 to 31, 2002
"2-A-1"	Signature above the name of "Luisito S. Gregorio"
"2-A-2"	Signature above the name of "Hon. Thelma Z. Almario"
"2-A-3"	Signature above the name of "Rosie T. Bajenting"
"2-A-4"	Signature above the name of "Luisito S. Gregorio"
"2-A-5"	Signature above the name of "Emelia C. Barrera, CPA/MPA"
"2-B"	Accomplishment Report for the period of October 16 to 31, 2002
"2-B-1"	Signature above the name of "Ma. Consuelo T. Palma Gil"
"2-B-2"	Signatures of Sergio Andrade, Chona Andrade, Norman Jay Doral, Jerico Ebita, and Derek Andrade
"2-C"	Contract of Services for the period covering July 16, 2002 to December 31, 2002
"2-C-1"	Page 2 of Contract of Services for the period covering July 16, 2002 to December 31, 2002
"2-C-2"	Page 3 of Contract of Services for the period covering July 16, 2002 to December 31, 2002
"2-C-3"	Signature above the name of "Thelma Z. Almario"
"2-C-4"	Signature above the name of "Sergio Andrade"
"2-C-5"	Signature above the name of "Derek Andrade"
"2-C-6"	Signature above the name of "Chona Andrade"

"2-C-7"	Signature above the name of "Jerico Ebita"
"2-C-8"	Signature above the name of "Norman Jay Dural"
"2-C-9"	Signature above the name of "Hon. T. Palma Gil"
"2-C-10"	Signature above the name of "Reynaldo T. Bicoy"
"2-C-11"	Signature above the name of "Luisito S. Gregorio"
"2-D"	Allotment and Obligation Slip for the period of October 16-31, 2002
"2-D-1"	Signature above the name of "Decemerno C. Balasbas"
"2-D-2"	Signature above the name of "Emelia C. Barrero, CPA/MPA"
"2-E"	Daily Time Record of Derek Andrade for the period of October 16-31, 2002
"2-E-1"	Signature above the name of "Derek Andrade"
"2-E-2"	Signature above the name of "Ma. Consuelo T. Palma Gil"
"2-F"	Daily Time Record of Chona Andrade for the period of October 16-31, 2002
"2-F-1"	Signature above the name of "Chona Andrade"
"2-F-2"	Signature above the name of "Ma. Consuelo T. Palma Gil"
"2-G"	Daily Time Record of Sergio Andrade for the period of October 16-31, 2002
"2-G-1"	Signature above the name of "Sergio Andrade"
"2-G-2"	Signature above the name of "Ma. Consuelo T. Palma Gil"
"2-H"	Daily Time Record of Jerico Ebita for the period of October 16-31, 2002
"2-H-1"	Signature above the name of "Jerico Ebita"
"2-H-2"	Signature above the name of "Ma. Consuelo T. Palma Gil"
"2-I"	Daily Time Record of Norman Jay Dural for the period of October 16-31, 2002
"2-I-1"	Signature above the name of "Norman Jay Dural"
"2-I-2"	Signature above the name of "Ma. Consuelo T. Palma Gil"
"2-J"	Signature above the name of "Luisito S. Gregorio"
"3"	Time and Book and Payroll for the period of October 1 to 15, 2002
"3-A"	Summary of Payroll for the period of October 1 to 15, 2002
"3-A-1"	Signature above the name of "Luisito S. Gregorio"
"3-A-2"	Signature above the name of "Hon. Carlo Luis P. Rabai"
"3-A-3"	Signature above the name of "Rosie T. Bajenting"
"3-A-4"	Signature above the name of "Luisito S. Gregorio"
"3-A-5"	Signature above the name of "Emelia C. Barrera, CPA/MPA"
"3-B"	Daily Time Record of Derek Andrade for the period of October 1 to 15, 2002
"3-B-1"	Signature above the name of "Derek Andrade"

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"3-B-2"	Signature above the name of "Hon. Ma. Consuelo T. Palma Gil"
"3-C"	Daily Time Records of Chona Andrade for the period of October 1 to 15, 2002
"3-C-1"	Signature above the name of "Chona Andrade"
"3-C-2"	Signature above the name of "Hon. Ma. Consuelo T. Palma Gil"
"3-D"	Daily Time Records of Sergio Andrade for the period of October 1 to 15, 2002
"3-D-1"	Signature above the name of "Sergio Andrade"
"3-D-2"	Signature above the name of "Hon. Ma. Consuelo T. Palma Gil"
"3-E"	Daily Time Record of Norman Jay Doral for the period of October 1 to 15, 2002
"3-E-1"	Signature above the name of "Norman Jay Doral"
"3-E-2"	Signature above the name of "Hon. Ma. Consuelo T. Palma Gil"
"3-F"	Daily Time Records of Jerico Ebita for the period of October 1 to 15, 2002
"3-F-1"	Signature above the name of "Jerico Ebita"
"3-F-2"	Signature above the name of "Hon. Ma. Consuelo T. Palma Gil"
"3-G"	Accomplishment Report for the period of October 1 to 15, 2002
"3-G-1"	Signature above the name of "Hon. Ma. Consuelo T. Palma Gil"
"3-G-2"	Signatures of Sergio Andrade, Chona Andrade, Norman Jay Doral, Jerico Ebita, and Derek Andrade
"3-H"	Contract of Services for the period covering July 16, 2002 to December 31, 2002
"3-H-1"	Page 2 of Contract of Services for the period covering July 16 to December 31, 2002
"3-H-2"	Page 3 of Contract of Services for the period covering July 16 to December 31, 2002
"3-H-3"	Signature above the name of "Thelma Z. Almaro"
"3-H-4"	Signature above the name of "Sergio Andrade"
"3-H-5"	Signature above the name of "Derek Andrade"
"3-H-6"	Signature above the name of "Chona Andrade"
"3-H-7"	Signature above the name of "Jerico Ebita"
"3-H-8"	Signature above the name of "Norman Jay Doral"
"3-H-9"	Signature above the name of "Bambi T. Palma Gil"
"3-H-10"	Signature above the name of "Reynaldo T. Bicoy"
"3-H-11"	Signature above the name of "Luisito S. Gregorio"
"3-H-12"	Page 4 of Contract of Services for the period covering July

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	16 to December 31, 2002
"3-I"	Allotment and Obligation Slip for the period of October 1 to 15, 2002
"3-I-1"	Signature above the name of Decemerno Balasabas
"3-I-2"	Signature above the name of Emelia C. Barrera
"3-J"	Signature above the name of "Luisito S. Gregorio"
"4"	Time and Book and Payroll for the period of September 1 to 30, 2002
"4-A"	Summary of Payroll for the period of September 1 to 30, 2002
"4-A-1"	Signature above the name of "Luisito S. Gregorio"
"4-A-2"	Signature above the name of "Hon. Carlo Luis P. Rabai"
"4-A-3"	Signature above the name of "Rosie T. Bajenting"
"4-A-4"	Signature above the name of "Luisito S. Gregorio"
"4-A-5"	Signature above the name of "Emelia C. Barrera, CPA/MPA"
"4-B"	Accomplishment Report for the period of September 1 to 30, 2002
"4-B-1"	Signature above the name of "Hon. Ma. Consuelo T. Palma Gil"
"4-B-2"	Signatures of Sergio Andrade, Jerico Ebita, Chona Andrade, Norman Jay Doral, and Derek Andrade
"4-C"	Contract of Services for the period of July 16, 2002 to December 31, 2002
"4-C-1"	Page 2 of Contract of Services for the period of July 16, 2002 to December 31, 2002
"4-C-2"	Page 3 of Contract of Services for the period covering July 16 to December 31, 2002
"4-C-3"	Signature above the name of "Thelma Almario"
"4-C-4"	Signature above the name of "Sergio Andrade"
"4-C-5"	Signature above the name of "Derek Andrade"
"4-C-6"	Signature above the name of "Chona Andrade"
"4-C-7"	Signature above the name of "Jerico Ebita"
"4-C-8"	Signature above the name of "Norman Jay Doral"
"4-C-9"	Signature above the name of "Bambi T. Palma Gil"
"4-C-10"	Signature above the name of "Reynaldo T. Bicoy"
"4-C-11"	Signature above the name of "Luisito S. Gregorio"
"4-C-12"	Page 4 of Contract of Services for the period covering July 16, 2002 to December 31, 2002
"4-D"	Allotment and Obligation Slip for the period of September 1 to 31, 2002
"4-D-1"	Signature above the name of "Decemerno Balsabas"
"4-D-2"	Signature above the name of "Emelia C. Barrera"

"4-E"	Daily Time Records of Chona Andrade for the period of September 1-15 and 16-31, 2002
"4-E-1"	Two signatures above the name of "Chona Andrade"
"4-E-2"	Signature above the name of "Hon. Ma. Consuelo T. Palma Gil"
"4-F"	Daily Time Record of Jerico Ebita for the periods of September 1-15 and 16-31, 2002
"4-F-1"	Signature above the name of "Jerico Ebita"
"4-F-2"	Signature above the name of "Hon. Ma. Consuelo T. Palma Gil"
"4-G"	Daily Time Record of Sergio Andrade for the period of September 1-15 and 16-31, 2002
"4-G-1"	Two signatures above the name of "Sergio Andrade"
"4-G-2"	Signature above the name of "Hon. Bambi T. Palma Gil"
"4-G-3"	Signature above the name of "Hon. Bambi T. Palma Gil"
"4-H"	Daily Time Record of Derek Andrade for the periods of September 1-15 and 16-31, 2002
"4-H-1"	Signature above the name of "Derek Andrade"
"4-H-2"	Signature above the name of "Hon. Ma. Consuelo T. Palma Gil"
"4-I"	Daily Time Record of Norman Jay Doral for the periods of September 1-15 and 16-31, 2002
"4-I-1"	Signature above the name of "Norman Jay Doral"
"4-I-2"	Signature above the name of "Hon. Ma. Consuelo T. Palma Gil"
"4-J"	Signature above the name of "Luisito S. Gregorio"
"5"	Time and Book and Payroll for the period of August 1 to 30, 2002
"5-A"	Summary of Payroll for the period of July 1 to 31, 2002
"5-A-1"	Signature above the name of "Hon. Carlo Luis P. Rabai"
"5-A-2"	Signature above the name of "Rosie T. Bajenting"
"5-A-3"	Signature above the name of "Luisito S. Gregorio"
"5-A-4"	Signature above the name of "Emelia C. Barrera"
"5-B"	Contract of Services for the period covering July 16, 2002 to December 31, 2002
"5-B 1"	Page 2 of Contract of Services for the period covering July 16 to December 31, 2002
"5-B-2"	Page 3 of Contract of Services for the period covering July 16 to December 31, 2002
"5-B-3"	Signature above the name of "Thelma Z. Almaro"
"5-B-4"	Signature above the name of "Sergio Andrade"
"5-B-5"	Signature above the name of "Derek Andrade"
"5-B-6"	Signature above the name of "Chona Andrade"

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"5-B-7"	Signature above the name of "Jerico Ebita"
"5-B-8"	Signature above the name of "Norman Doral"
"5-B-9"	Signature above the name of "Bambi T. Palma Gil"
"5-B-10"	Signature above the name of "Reynaldo T. Bicoy"
"5-B-11"	Signature above the name of "Luisito S. Gregorio"
"5-B-12"	Page 4 of Contract of Services for the period covering July 16, 2002 to December 31, 2002
"5-C"	Accomplishment Report for the period of August 1 to 30, 2002
"5-C-1"	Signature above the name of "Ma. Consuelo T. Palma Gil"
"5-C-2"	Signatures of Sergio Andrade, Jerico Ebita, Chona Andrade, Norman Jay Doral, and Derek Andrade
"5-D"	Allotment and Obligation Slip for the period of August 1 to 30, 2002
"5-D-1"	Signature above the name of "Decemerno Balasabas"
"5-E"	Daily Time Record of Chona Andrade for the period of August 1-15 and 16-30, 2002
"5-E-1"	Two signatures above the name of "Chona Andrade"
"5-E-2"	Signature above the name of "Hon. Ma. Consuelo T. Palma Gil"
"5-F"	Daily Time Record of Jerico Ebita for the periods of August 1-15 and 16-30, 2002
"5-F-1"	Signature above the name of "Jerico Ebita"
"5-F-2"	Signature above the name of "Hon. Ma. Consuelo T. Palma Gil"
"5-G"	Daily Time Records of Sergio Andrade for the period of August 1-15 and 16-30, 2002
"5-G-1"	Two signatures above the name of "Sergio Andrade"
"5-G-2"	Signature above the name of "Hon. Ma. Consuelo T. Palma Gil"
"5-G-3"	Signature above the name of "Hon. Ma. Consuelo T. Palma Gil"
"5-H"	Daily Time Record of Norman Jay Doral for the periods of August 1-15 and 16-30, 2002
"5-H-1"	Signature above the name of "Norman Jay Doral"
"5-H-2"	Signature above the name of "Hon. Ma. Consuelo T. Palma Gil"
"5-I"	Daily Time Record of Derek Andrade for the periods of August 1-15 and 16-30, 2002
"5-I-1"	Signature above the name of "Derek Andrade"
"5-I-2"	Signature above the name of "Hon. Ma. Consuelo T. Palma Gil"
"5-J"	Signature above the name of "Luisito S. Gregorio"
"6"	Time and Book and Payroll for the period of July 16 to 31,

x-----x

	2002
"6-A"	Summary of Payroll for the period of July 1 to 31, 2002
"6-A-1"	Signature above the name of "Hon. Carlo Luis P. Rabai"
"6-A-2"	Signature above the name of "Rosie T. Bajenting"
"6-A-3"	Signature above the name of "Luisito S. Gregorio"
"6-A-4"	Signature above the name of "Emelia C. Barrera, CPA/MPA"
"6-B"	Contract of Services for the period covering July 16, 2002 to December 31, 2002
"6-B-1"	Page 1 of Contract of Services for the period of July 16 to December 31, 2002
"6-B-2"	Page 3 of Contract of Services for the period of July 16 to December 31, 2002
"6-B-3"	Signature above the name of "Thelma Z. Almaro"
"6-B-4"	Signature above the name of "Sergio Andrade"
"6-B-5"	Signature above the name of "Derek Andrade"
"6-B-6"	Signature above the name of "Chona Andrade"
"6-B-7"	Signature above the name of "Jeri"Thelma Z. Almaro"cho Ebita"
"6-B-8"	Signature above the name of "Norman Jay Dural"
"6-B-9"	Signature above the name of "Bambi T. Palma Gil"
"6-B-10"	Signature above the name of "Reynaldo T. Bicoy"
"6-B-11"	Signature above the name of "Luisito S. Gregorio"
"6-B-12"	Page 4 of Contract of Services for the period of July 16, 2002 to December 31, 2002
"6-C"	Accomplishment Report for the period of July 16 to 31, 2002
"6-C-1"	Signature above the name of "Ma. Consuelo T. Palma Gil"
"6-C-2"	Signatures of Sergio Andrade, Jerico Ebita, Chona Andrade, Norman Jay Doral, and Derek Andrade
"6-D"	Allotment and Obligation Slip for the period of July 1 to 31, 2002
"6-D-1"	Signature above the name of "Decemerno Balasabas"
"6-E"	Daily Time Records of Jerico Ebita for the period of July 16 to 30, 2002
"6-E-1"	Signature above the name of "Jerico Ebita"
"6-E-2"	Signature above the name of "Hon. Ma. Consuelo T. Palma Gil"
"6-F"	Daily Time Record of Chona Andrade for the period of July 16 to 30, 2002
"6-F-1"	Signature above the name of "Chona Andrade"
"6-F-2"	Signature above the name of "Hon. Ma. Consuelo T. Palma Gil"

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"6-G"	Daily Time Records of Derek Andrade for the period of July 16 to 30, 2002
"6-G-1"	Signature above the name of "Derek Andrade"
"6-G-2"	Signature above the name of "Hon. Ma. Consuelo T. Palma Gil"
"6-H"	Daily Time Records of Norman Jay Doral for the period of July 16 to 30, 2002
"6-H-1"	Signature above the name of "Norman Jay Doral"
"6-H-2"	Signature above the name of "Hon. Ma. Consuelo T. Palma Gil"
"6-I"	Daily Time Record of Sergio Andrade for the period of August 1-15 and 16-31, 2002
"6-I-1"	Signature above the name of "Sergio Andrade"
"6-I-2"	Signature above the name of "Hon. Ma. Consuelo T. Palma Gil"
"6-I-3"	Signature above the name of "Hon. Ma. Consuelo T. Palma Gil"
"6-J"	Signature above the name of "Luisito S. Gregorio"
"7"	Time and Book and Payroll for the period of June 1 to 30, 2002
"7-A"	Summary of Payroll for the period of June 1 to 30, 2002
"7-A-1"	Signature above the name of "Hon. Thelma Z. Almaro"
"7-A-2"	Signature above the name of "Rosie T. Bajenting"
"7-A-3"	Signature above the name of "Luisito S. Gregorio"
"7-A-4"	Signature above the name of "Emelia C. Barrera, CPA/MPA"
"7-B"	Allotment and Obligation Slip for the period of June 1 to 30, 2002
"7-B-1"	Signature above the name of "Decemerno Balasabas"
"7-B-2"	Signature above the name of "Emelia C. Barrera"
"7-C"	Contract of Services for the period covering April 1, 2002 to June 30, 2002
"7-C-1"	Page 2 of Contract of Services for the period covering April 1, 2002 to June 30, 2002
"7-C-2"	Signature above the name of "Thelma Z. Almaro"
"7-C-3"	Signature above the name of "Hon. Ma. Consuelo T. Palma Gil"
"7-C-4"	Signature above the name of "Jerico Ebita"
"7-C-5"	Signature above the name of "Sergio Andrade"
"7-C-6"	Signature above the name of "Chona Andrade"
"7-C-7"	Signature above the name of "Aikiko Ebita"
"7-C-8"	Signature above the name of "Reynaldo T. Bicoy"
"7-C-9"	Signature above the name of "Luisito S. Gregorio"

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"7-C-10"	Page 3 of Contract of Services for the period covering April 1, 2002 to June 30, 2002
"7-D"	Contract of Services
"7-D-1"	Page 2 of Contract of Services
"7-D-2"	Signature above the name of "Thelma Z. Almaro"
"7-D-3"	Signature above the name of "Norman Jay Dural"
"7-D-4"	Signature above the name of "Hon. Ma. Consuelo T. Palma Gil"
"7-D-5"	Signature above the name of "Reynaldo T. Bicoy"
"7-D-6"	Signature above the name of "Luisito S. Gregorio"
"7-D-7"	Page 3 of Contract of Services
"7-E"	Accomplishment Report for the period of June 1 to 30, 2002
"7-E-1"	Signature above the name of "Ma. Consuelo T. Palma Gil"
"7-E-2"	Signatures of Sergio Andrade, Chona Andrade, Aikiko Ebita, Norman Jay Doral, and Derek Andrade
"7-F"	Daily Time Record of Norman Jay Doral for the period of June 1 to 30, 2002
"7-F-1"	Signature above the name of "Norman Jay Doral"
"7-F-2"	Signature above the name of "Hon. Bambi T. Palma Gil"
"7-G"	Daily Time Record of Jerico Ebita for the period of June 1 to 30, 2002
"7-G-1"	Signature above the name of "Jerico Ebita"
"7-G-2"	Signature above the name of "Hon. Bambi T. Palma Gil"
"7-H"	Daily Time Record of Aikiko Ebita for the period of June 1-15 and 16-30, 2002
"7-H-1"	Signature above the name of "Aikiko Ebita"
"7-H-2"	Signature above the name of "Hon. Bambi T. Palma Gil"
"7-I"	Daily Time Record of Sergio Andrade for the period of June 1-15 and 16-30, 2002
"7-I-1"	Signature above the name of "Sergio Andrade"
"7-I-2"	Signature above the name of "Hon. Bambi T. Palma Gil"
"7-I-3"	Signature above the name of "Hon. Bambi T. Palma Gil"
"7-J"	Daily Time Record of Chona Andrade for the period of June 1-15 and 16-30, 2002
"7-J-1"	Signature above the name of "Chona Andrade"
"7-J-2"	Signature above the name of "Hon. Bambi T. Palma Gil"
"7-K"	Signature above the name of "Luisito S. Gregorio"
"8"	Time and Book and Payroll for the period of May 1 to 31, 2002
"8-A"	Summary of Payroll for the period of May 1 to 31, 2002
"8-A-1"	Signature above the name of "Hon. Thelma Z. Almaro"
"8-A-2"	Signature above the name of "Rosie T. Bajenting"

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"8-A-3"	Signature above the name of "Luisito S. Gregorio"
"8-A-4"	Signature above the name of "Emelia C. Barrera, CPA/MPA"
"8-B"	Daily Time Record of Chona Andrade for the period of May 1 to 31, 2002
"8-B-1"	Signature above the name of "Chona Andrade"
"8-B-2"	Signature above the name of "Hon. Bambi T. Palma Gil"
"8-C"	Daily Time Record of Sergio Andrade for the period of May 1 to 31, 2002
"8-C-1"	Signature above the name of "Sergio Andrade"
"8-C-2"	Signature above the name of "Hon. Bambi T. Palma Gil"
"8-D"	Daily Time Record of Jerico Ebita for the period of May 1 to 31, 2002
"8-D-1"	Signature above the name of "Jerico Ebita"
"8-D-2"	Signature above the name of "Hon. Bambi T. Palma Gil"
"8-E"	Daily Time Record of Aikiko Ebita for the period of May 1 to 31, 2002
"8-E-1"	Signature above the name of "Aikiko Ebita"
"8-E-2"	Signature above the name of "Hon. Bambi T. Palma Gil"
"8-F"	Daily Time Record of Norman Jay Doral for the period of May 1 to 31, 2002
"8-F-1"	Signature above the name of "Norman Jay Doral"
"8-F-2"	Signature above the name of "Hon. Bambi T. Palma Gil"
"8-G"	Accomplishment Report for the period of May 1 to 31, 2002
"8-G-1"	Signature above the name of "Ma. Consuelo T. Palma Gil"
"8-G-2"	Signatures of Chona Andrade, Sergio Andrade, Aikiko Ebita, and Norman Jay Doral
"8-H"	Contract of Services
"8-H-1"	Page 2 of Contract of Services
"8-H-2"	Signature above the name of "Thelma Z. Almaro"
"8-H-3"	Signature above the name of "Bambi Palma Gil"
"8-H-4"	Signature above the name of "Norman Jay Doral"
"8-H-5"	Signature above the name of "Reynaldo T. Bicoy"
"8-H-6"	Signature above the name of "Luisito S. Gregorio"
"8-H-7"	Page 3 of Contract of Servicesa
"8-I"	Contract of Services for the period of April 1, 2002 to June 30, 2002
"8-I-1"	Page 2 of Contract of Services for the period of April 1, 2002 to June 30, 2002
"8-I-2"	Signature above the name of "Thelma Almaro"
"8-I-3"	Signature above the name of "Hon. Ma. Consuelo T. Palma Gil"
"8-I-4"	Signature above the name of "Jerico Ebita"

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"8-I-5"	Signature above the name of "Sergio Andrade"
"8-I-6"	Signature above the name of "Chona Andrade"
"8-I-7"	Signature above the name of "Aikiko Ebita"
"8-I-8"	Signature above the name of "Reynaldo T. Bicoy"
"8-I-9"	Signature above the name of "Luisito S. Gregorio"
"8-I-10"	Page 3 of Contract of Services for the period of April 1, 2002 to June 30, 2002
"8-J"	Allotment and Obligation Slip for the period of May 1 to 31, 2002
"8-J-1"	Signature above the name of "Decemerno Balsabas"
"8-J-2"	Signature above the name of "Emelia C. Barrera"
"8-K"	Signature above the name of "Luisito S. Gregorio"
"9"	Time and Book and Payroll for the period of April 16 to 30, 2002
"9-A"	Summary of Payroll for the period of April 16 to 31, 2002
"9-A-1"	Signature above the name of "Hon. Thelma Z. Almario"
"9-A-2"	Signature above the name of "Rosie T. Bajenting"
"9-A-3"	Signature above the name of "Luisito S. Gregorio"
"9-A-4"	Signature above the name of "Emelia C. Barrera, CPA/MPA"
"9-B"	Accomplishment Report for the period of April 16 to 30, 2002
"9-B-1"	Signature above the name of "Hon. Ma. Consuelo T. Palma Gil"
"9-B-2"	Signatures of Chona Andrade, Sergio Andrade, Aikiko Ebita and Jerico Ebita
"9-C"	Contract of Services for the period of April 1, 2002 to June 30, 2002
"9-C-1"	Page 2 of Contract of Services for the period of April 1, 2002 to June 30, 2002
"9-C-2"	Signature above the name of "Thelma Z. Almario"
"9-C-3"	Signature above the name of "Hon. Ma. Consuelo T. Palma Gil"
"9-C-4"	Signature above the name of "Jerico Ebita"
"9-C-5"	Signature above the name of "Sergio Andrade"
"9-C-6"	Signature above the name of "Chona Andrade"
"9-C-7"	Signature above the name of "Aikiko Ebita"
"9-C-8"	Signature above the name of "Reynaldo T. Bicoy"
"9-C-9"	Signature above the name of "Luisito S. Gregorio"
"9-C-10"	Page 3 of Contract of Services for the period of April 1, 2002 to June 30, 2002
"9-D"	Allotment and Obligation Slip for the period of April 16 to 31, 2002

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"9-D-1"	Signature above the name of "Decemerno C. Balasbas"
"9-D-2"	Signature above the name "Emelia C. Barrera"
"9-E"	Daily Time Records of Aikiko Ebita for the period of April 1-15 and 16-30, 2002
"9-E-1"	Signature of "Aikiko Ebita"
"9-E-2"	Signature above the name of "Hon. Ma. Consuelo T. Palma Gil"
"9-F"	Daily Time Records of Sergio Andrade for the period of April 1-15 and 16-30, 2002
"9-F-1"	Two signatures of Sergio Andrade
"9-F-2"	Signature above the name of "Hon. Ma. Consuelo T. Palma Gil"
"9-F-3"	Signature above the name of "Hon. Ma. Consuelo T. Palma Gil"
"9-G"	Daily Time Records of Jerico Ebita for the period of April 1-15 and 16-30, 2002
"9-G-1"	Signature of "Jerico Ebita"
"9-F-2"	Signature above the name of "Hon. Ma. Consuelo T. Palma Gil"
"9-H"	Daily Time Records of Chona Andrade for the period of April 1 to 30, 2002
"9-H-1"	Signature of Chona Andrade
"9-H-2"	Signature above the name of "Hon. Ma. Consuelo T. Palma Gil"
"9-I"	Signature above the name of "Luisito S. Gregorio"
"10"	Time and Book and Payroll for the period of April 1 to 15, 2002
"10-A"	Summary of Payrolls for the period of April 1 to 15, 2002
"10-A-1"	Signature above the name of "Hon. Thelma Z. Almario"
"10-A-2"	Signature above the name of "Rosie T. Bajenting"
"10-A-3"	Signature above the name of "Luisito S. Gregorio"
"10-A-4"	Signature above the name of "Emelia C. Barrera, CPA/MPA"
"10-B"	Daily Time Records of Chona Andrade for the period of April 1 to 15, 2002
"10-B-1"	Signature above the name of "Chona Andrade"
"10-B-2"	Signature above the name of "Hon. Ma. Consuelo T. Palma Gil"
"10-C"	Daily Time Records of Sergio Andrade for the period of April 1 to 15, 2002
"10-C-1"	Signature above the name of "Sergio Andrade"
"10-C-2"	Signature above the name of "Hon. Ma. Consuelo T. Palma Gil"

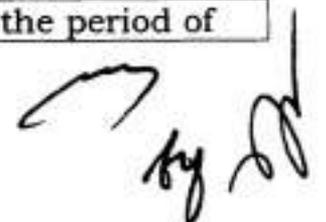
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"10-D"	Daily Time Records of Aikiko Ebita for the period of April 1 to 15, 2002
"10-D-1"	Signature above the name of "Aikiko Ebita"
"10-D-2"	Signature above the name of "Hon. Ma. Consuelo T. Palma Gil"
"10-E"	Daily Time Records of Jerico Ebita for the period of April 1 to 15, 2002
"10-E-1"	Signature above the name of "Jerico Ebita"
"10-E-2"	Signature above the name of "Hon. Ma. Consuelo T. Palma Gil"
"10-F"	Accomplishment Report for the period of April 1 to 15, 2002
"10-F-1"	Signature above the name of "Ma. Consuelo T. Palma Gil"
"10-F-2"	Signatures of Chona Andrade, Sergio Andrade, Aikiko Ebita and Jerico Ebita
"10-G"	Allotment and Obligation Slip for the period of April 1 to 15
"10-G-1"	Signature above the name of "Decemerno Balasbas"
"10-G-2"	Signature above the name "Emelia C. Barrera"
"10-H"	Contract of Services for the period of April 1, 2002 to June 30, 2002
"10-H-1"	Page 2 of Contract of Services for the period of April 1, 2002 to June 30, 2002
"10-H-2"	Signature above the name of "Thelma Z. Almaro"
"10-H-3"	Signature above the name of "Hon. Ma. Consuelo T. Palma Gil"
"10-H-4"	Signature above the name of "Jerico Ebita"
"10-H-5"	Signature above the name of "Sergio Andrade"
"10-H-6"	Signature above the name of "Chona Andrade"
"10-H-7"	Signature above the name of "Aikiko Ebita"
"10-H-8"	Signature above the name of "Reynaldo T. Bicoy"
"10-H-9"	Signature above the name of "Luisito S. Gregorio"
"10-H-10"	Page 3 of Contract of Services for the period of April 1, 2002 to June 30, 2002
"10-I"	Signature above the name of "Luisito S. Gregorio"
"11"	Time and Book and Payroll for the period of April 1 to 30, 2002
"11-A"	Summary of Payrolls for the period of April 1 to 30, 2002
"11-A-1"	Signature above the name of "Hon. Thelma Z. Almaro"
"11-A-2"	Signature above the name of "Rosie T. Bajenting"
"11-A-3"	Signature above the name of "Luisito S. Gregorio"
"11-A-4"	Signature above the name of "Emelia C. Barrera"
"11-B"	Daily Time Records of Norman Jay Doral for the period of



	April 1 to 30, 2002
"11-B-1"	Signature above the name of "Norman Jay Doral"
"11-B-2"	Signature above the name of "Hon. Bambi T. Palma Gil"
"11-C"	Accomplishment Report for the period of April 1 to 30, 2002
"11-C-1"	Signature above the name of "Hon. Ma. Consuelo T. Palma Gil"
"11-C-2"	Signature of Norman Jay Dural
"11-D"	Contract of Services for the period of April 1, 2002 to June 30, 2002
"11-D-1"	Page 2 of Contract of Services for the period of April 1, 2002 to June 30, 2002
"11-D-2"	Signature above the name of "Thelma Z. Almaro"
"11-D-3"	Signature above the name of "Norman Jay Dural"
"11-D-4"	Signature above the name of "Reynaldo T. Bicoy"
"11-D-5"	Signature above the name of "Luisito S. Gregorio"
"11-D-6"	Page 3 of Contract of Services for the period of April 1, 2002 to June 30, 2002
"11-E"	Allotment and Obligation Slip for the period of April 1 to 30, 2002
"11-E-1"	Signature above the name of "Decemerno C. Balasbas"
"11-E-2"	Signature above the name "Emelia C. Barrera"
"11-F"	Signature above the name of "Luisito S. Gregorio"
"12"	Time and Book and Payroll for the period of March 16 to 31, 2002
"12-A"	Summary of Payrolls for the period of March 16 to 31, 2002
"12-A-1"	Signature above the name of "Luisito S. Gregorio"
"12-A-2"	Signature above the name of "Hon. Thelma Z. Almaro"
"12-A-3"	Signature above the name of "Emelia C. Barrera, CPA/MPA"
"12-A-4"	Signature above the name of "Luisito S. Gregorio"
"12-B"	Daily Time Records of Chona Andrade for the period of March 16 to 31, 2002
"12-B-1"	Signature above the name of "Chona Andrade"
"12-B-2"	Signature above the name of "Hon. Maria Consuelo T. Palma Gil"
"12-C"	Daily Time Records of Sergio Andrade for the period of March 16 to 31, 2002
"12-C-1"	Signature above the name of "Sergio Andrade"
"12-C-2"	Signature above the name of "Hon. Maria Consuelo T. Palma Gil"
"12-D-2"	Signature above the name of "Hon. Maria Consuelo T.

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	Palma Gil"
"12-E"	Daily Time Records of Jerico Ebita for the period of March 16 to 31, 2002
"12-E-1"	Signature above the name of "Jerico Ebita"
"12-E-2"	Signature above the name of "Hon. Maria Consuelo T. Palma Gil"
"12-F"	Accomplishment Report for the period of March 16 to 31, 2002
"12-F-1"	Signature above the name of "Ma. Consuelo T. Palma Gil"
"12-F-2"	Signatures of Irma C. Bustillo, Chona Andrade, Sergio Andrade, Aikiko Ebita, and Jerico Ebita
"12-G"	Contract of Services dated January 23, 2002 for the period of January 1, 2002 to March 31, 2002
"12-G 1"	Page 2 of Contract of Services dated January 23, 2002 for the period of January 1, 2002 to March 31, 2002
"12-G-2"	Signature above the name of "Thelma Z. Almaro"
"12-G-3"	Signature above the name of "Jerico Ebita"
"12-G-4"	Signature above the name of "Reynaldo T. Bicoy"
"12-G-5"	Signature above the name of "Luisito S. Gregorio"
"12-G-6"	Page 3 of Contract of Services dated January 23, 2002 for the period of January 1, 2002 to March 31, 2002
"12-H"	Contract of Services for the period covering January 1, 2002 to March 31, 2002
"12-H-1"	Page 2 of Contract of Services for the period covering January 1, 2002 to March 31, 2002
"12-H-2"	Signature above the name of "Thelma Z. Almaro"
"12-H-4"	Signature above the name of "Sergio Andrade"
"12-H-5"	Signature above the name of "Chona Andrade"
"12-H-7"	Signature above the name of "Reynaldo T. Bicoy"
"12-H-8"	Signature above the name of "Luisito S. Gregorio"
"12-H-9"	Page 3 of Contract of Services for the period covering January 1, 2002 to March 31, 2002
"12-I"	Allotment and Obligation Slip for the period of March 16 to 31, 2002
"12-I-1"	Signature above the name of "Decemerno C. Balasbas"
"12-I-2"	Signature above the name "Emelia C. Barrera"
"12-J"	Daily Time Records of Irma Bustillo for the period of March 16 to 31, 2002
"12-J-1"	Signature above the name of "Irma Bustillo"
"12-I-2"	Signature above the name of "Hon. Maria Consuelo T. Palma Gil"
"12-K"	Signature above the name of "Luisito S. Gregorio"
"13"	Time and Book and Payroll for the period of March 1 to 15, 2002

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"13-A"	Summary of Payrolls for the period of March 1 to 15, 2002
"13-A-1"	Signature above the name of "Luisito S. Gregorio"
"13-A-2"	Signature above the name of "Thelma Z. Almaro"
"13-A-3"	Signature above the name of "Rosie Bajenting"
"13-A-4"	Signature above the name of "Luisito S. Gregorio"
"13-A-5"	Signature above the name of "Emelia C. Barrera, CPA/MPA"
"13-B"	Allotment and Obligation Slip for the period of March 1 to 15, 2002
"13-B-1"	Signature above the name of "Emelia C. Barrera"
"13-C-2"	Signature above the name of "Ma. Consuelo T. Palma Gil"
"13-D"	Daily Time Records of Chona Andrade for the period of March 1 to 15, 2002
"13-D-1"	Signature above the name of "Chona Andrade"
"13-D-2"	Signature above the name of "Ma. Consuelo T. Palma Gil"
"13-E"	Daily Time Records of Sergio Andrade for the period of March 1 to 15, 2002
"13-E-1"	Signature above the name of "Sergio Andrade"
"13-E-2"	Signature above the name of "Ma. Consuelo T. Palma Gil"
"13-F-2"	Signature above the name of "Ma. Consuelo T. Palma Gil"
"13-G"	Daily Time Records of Jerico Ebita for the period of March 1 to 15, 2002
"13-G-1"	Signature above the name of "Jerico Ebita"
"13-G-2"	Signature above the name of "Ma. Consuelo T. Palma Gil"
"13-H"	Accomplishment Report for the period of March 1 to 15, 2002
"13-H-1"	Signature above the name of "Ma. Consuelo T. Palma Gil"
"13-H-2"	Signatures of Irma C. Bustillo, Chona Andrade, Sergio Andrade, Aikiko Ebita, and Jerico Ebita
"13-I"	Contract of Services dated January 22, 2002 for the period of January 1, 2002 to March 31, 2002
"13-I-1"	Page 2 of Contract of Services dated January 22, 2002 for the period of January 1, 2002 to March 31, 2002
"13-I-2"	Signature above the name of "Thelma Z. Almaro"
"13-I-3"	Signature above the name of "Irma Concepcion Bustillo"
"13-I-4"	Signature above the name of "Sergio Andrade"
"13-I-5"	Signature above the name of "Chona Andrade"
"13-I-6"	Signature above the name of "Aikiko Ebita"
"13-I-7"	Signature above the name of "Reynaldo T. Bicoy"
"13-I-8"	Signature above the name of "Luisito S. Gregorio"
"13-I-9"	Page 3 of Contract of Services dated January 22, 2002 for the period of January 1, 2002 to March 31, 2002
"13-J"	Contract of Services for Jerico Ebita for the period of

	January 1, 2002 to March 31, 2002
"13-J-1"	Page 2 of Contract of Service for Jerico Ebita for the period of January 1, 2002 to March 31, 2002
"13-J-2"	Signature above the name of "Thelma Z. Almaro"
"13-J-3"	Signature above the name of "Jerico Ebita"
"13-J-4"	Signature above the name of "Reynaldo T. Bicoy"
"13-J-5"	Signature above the name of "Luisito S. Gregorio"
"13-J-6"	Page 3 of Contract of Service for Jerico Ebita for the period of January 1, 2002 to March 31, 2002
"13-K"	Signature above the name of "Luisito S. Gregorio"
"14"	Time and Book and Payroll for the period of February 2002
"14-A"	Summary of Payrolls for the period of February 1 to 28, 2002
"14-A-1"	Signature above the name of "Thelma Z. Almaro"
"14-A-2"	Signature above the name of "Rosie Bajenting"
"14-A-3"	Signature above the name of "Luisito S. Gregorio"
"14-A-4"	Signature above the name of "Emelia C. Barrera, CPA/MPA"
"14-B"	Contract of Services
"14-B-1"	Page 2 of Contract of Service
"14-B-2"	Signature above the name of "Thelma Z. Almaro"
"14-B-3"	Signature above the name of "Chona Andrade"
"14-B-4"	Signature above the name of "Sergio Andrade"
"14-B-5"	Signature above the name of "Luisito S. Gregorio"
"14-B-6"	Signature above the name of "Reynaldo T. Bicoy"
"14-B-7"	Page 3 of Contract of Service
"14-D"	Contract of Services for the period covering January 1, 2002 to March 31, 2002
"14-D-1"	Page 2 of Contract of Services for the period covering January 1, 2002 to March 31, 2002
"14-D-2"	Signature above the name of "Thelma Z. Almaro"
"14-D-3"	Signature above the name of "Jerico Ebita"
"14-D-4"	Signature above the name of "Reynaldo T. Bicoy"
"14-D-5"	Signature above the name of "Luisito S. Gregorio"
"14-D-6"	Page 3 of Contract of Services for the period covering January 1, 2002 to March 31, 2002
"14-E"	Allotment and Obligation Slip for the period of February 1 to 28, 2002
"14-F"	Daily Time Records of Jerico Ebita for the period of February 1 to 28, 2002
"14-F-1"	Signature above the name of "Jerico Ebita"
"14-F-2"	Signature above the name of "Ma. Consuelo T. Palma Gil"
"14-G-2"	Signature above the name of "Ma. Consuelo T. Palma Gil"

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"14-H"	Daily Time Records of Sergio Andrade for the period of February 1 to 28, 2002
"14-H-1"	Signature above the name of "Sergio Andrade"
"14-I"	Accomplishment Report for the period of February 1 to 28, 2002
"14-I-1"	Signature above the name of "Ma. Consuelo T. Palma Gil"
"14-I-2"	Signatures of Irma C. Bustillo, Chona Andrade, Sergio Andrade, Aikiko Ebita, and Jerico Ebita
"14-J"	Signature above the name of "Luisito S. Gregorio"
"15"	Time and Book and Payroll for the period of January 1 to 31, 2002
"15-A"	Summary of Payrolls for the period of January 1 to 31, 2002
"15-A-1"	Signature above the name of "Thelma Z. Almaro"
"15-A-2"	Signature above the name of "Rosie T. Bajenting"
"15-A-3"	Signature above the name of "Luisito S. Gregorio"
"15-A-4"	Signature above the name of "Emelia C. Barrera, CPA/MPA"
"15-A-5"	Signature (initial) of the Executive Assistance of the Vice-Governor, Virgilio Caña
"15-A-6"	Signature (initial) of the Executive Assistance of the Vice-Governor, Virgilio Caña
"15-B"	Allotment and Obligation Slip for the period of January 1 to 31, 2002
"15-B-1"	Signature above the name of "Decemerno C. Balasbas"
"15-B-2"	Signature above the name "Emelia C. Barrera"
"15-D-2"	Signature above the name of "Ma. Consuelo T. Palma Gil"
"15-E"	Daily Time Records of Chona Andrade for the period of January 1 to 31, 2002
"15-E-1"	Signature of Chona Andrade
"15-E-2"	Signature above the name of "Ma. Consuelo T. Palma Gil"
"15-F"	Daily Time Records of Sergio Andrade for the period of January 1 to 31, 2002
"15-F-1"	Signature of Sergio Andrade
"15-F-2"	Signature above the name of "Ma. Consuelo T. Palma Gil"
"15-G-2"	Signature above the name of "Ma. Consuelo T. Palma Gil"
"15-H"	Daily Time Records of Jerico Ebita for the period of January 1 to 31, 2002
"15-H-1"	Signature of Jerico Ebita
"15-H-2"	Signature above the name of "Ma. Consuelo T. Palma Gil"
"15-I"	Accomplishment Report for the period of January 1 to 31, 2002
"15-I-1"	Signature above the name of "Ma. Consuelo T. Palma Gil"

Handwritten signature and initials, possibly "AG" and "SP", with a curved arrow pointing to the left.

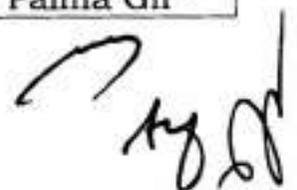
DECISION

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"15-I-2"	Signatures of Irma C. Bustillo, Chona Andrade, Sergio Andrade, Aikiko Ebita, and Jerico Ebita
"15-J"	Two signatures above the name of "Jerico Ebita"
"15-J-1"	Signature (initial) of the Executive Assistance of the Vice-Governor, Virgilio Caña
"15-J-2"	Signature (initial) of the Executive Assistance of the Vice-Governor, Virgilio Caña
"15-K"	Contract of Services for Jerico Ebita for the period covering January 1, 2002 to March 31, 2002
"16"	Letter dated May 5, 2006 from Avila Law Office to Hon. Antonio Valenzuela, in relation to OMB-M-C-06-0166-C
"16-A"	Joint Counter-Affidavit with Prayer with Dismissal of OMB-M-C-06-0166-C dated May 4, 2006
"16-B"	Page 2 of Joint Counter-Affidavit
"16-C"	Page 3 of Joint Counter-Affidavit
"16-D"	Page 4 of Joint Counter-Affidavit
"16-E"	Page 5 of Joint Counter-Affidavit
"16-F"	Page 6 of Joint Counter-Affidavit
"16-G"	Page 7 of Joint Counter-Affidavit
"16-H"	Page 8 of Joint Counter-Affidavit
"16-I"	Page 9 of Joint Counter-Affidavit
"16-J"	Page 10 of Joint Counter-Affidavit
"16-K"	Page 11 of Joint Counter-Affidavit
"16-L"	Page 12 of Joint Counter-Affidavit
"16-M"	Page 13 of Joint Counter-Affidavit
"16-N"	Page 14 of Joint Counter-Affidavit
"19"	Certification for Norman Jacinto Doral dated October 1, 2002 issued by Congressman Belma Cabilao
"19-A"	Signature above the name "Belma A. Cabilao, Congresswoman"
"20"	Certification for Norman Jacinto Doral dated October 3, 2002 issued by Congressman J. Apolinario L. Lozada, Jr.
"20-A"	Signature above the name "J. Apolinario L. Lozada, Jr."
"21"	Page 2 of Resolution No. 020790
"21-A"	Resolution No. 020790
"22"	Complaint for Qualified Theft filed against Rosie T. Bajenting dated March 6, 2003 (Docketed as Criminal Case No. 11171-3-2003)
"22-A"	Signature above the name of "Ma. Consuelo T. Palma Gil"
"23"	Complaint for Qualified Theft filed against Rosie T. Bajenting dated March 6, 2003 (Docketed as Criminal Case No. 11170-3-2003)
"23-A"	Signature above the name of "Ma. Consuelo T. Palma Gil"



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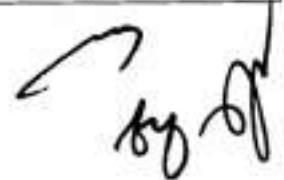
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"24"	Complaint for Falsification filed against Rosie T. Bajenting dated March 10, 2003 (Docketed as Criminal Case No. 11180-3-2003)
"24-A"	Signature above the name of "Ma. Consuelo T. Palma Gil"
"25"	Complaint for Falsification filed against Rosie T. Bajenting dated March 10, 2003 (Docketed as Criminal Case No. 11179-3-2003)
"25-A"	Signature above the name of "Ma. Consuelo T. Palma Gil"
"26"	Complaint for Falsification filed against Rosie T. Bajenting dated March 19, 2003 (Docketed as Criminal Case No. 11184-3-2003)
"26-A"	Signature above the name of "Ma. Consuelo T. Palma Gil"
"27"	Complaint for Falsification filed against Rosie T. Bajenting dated March 17, 2003 (Docketed as Criminal Case No. 11183-3-2003)
"27-A"	Signature above the name of "Ma. Consuelo T. Palma Gil"
"28"	Complaint for Falsification filed against Rosie T. Bajenting dated March 31, 2003 (Docketed as Criminal Case No. 11212-3-2003)
"28-A"	Signature above the name of "Ma. Consuelo T. Palma Gil"
"30"	Contract of Services dated July 17, 2001 for Chona Andrade and Sergio Andrade
"30-A"	Page 2 Contract of Services dated July 17, 2001 for Chona Andrade and Sergio Andrade
"30-A-1"	Signature over the name "Chona Andrade"
"30-A-2"	Signature over the name "Thelma Z. Almario"
"30-A-3"	Signature over the name "Reynaldo T. Bicoy"
"30-A-4"	Signature over the name "Luisito S. Gregorio"
"30-B"	Page 3 Contract of Services dated July 17, 2001 for Chona Andrade and Sergio Andrade
"31"	Letter dated June 30, 2003 from NBI to Hon. Ma. Consuelo T. Palma Gil
"31-A"	Questioned Documents Report No. 400-603
"31-B"	Page 2 Questioned Documents Report No. 400-603
"31-C"	Page 3 Questioned Documents Report No. 400-603
"31-C-1"	Signature above the name of "Eliodoro M. Constatino"
"31-C-2"	Signature above the name of "Atty. Alejandro R. Tenerife"
"32"	Certification dated May 29, 2009 issued by the Province of Davao Oriental, Office of the Provincial Administrator, Human Management Division
"32-A"	Signature above the name of "Reynaldo T. Bicoy"
"33"	Time and Book and Payroll for the period of July 1 to 31, 2001
"33-A"	Signature above the name of "Luisito S. Gregorio"

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"33-B"	Signature above the name of "Hon. Thelma Z. Almario"
"34"	Summary of Payrolls for the period of July 1 to 31, 2001
"34-A"	Signature above the name of "Hon. Thelma Z. Almario"
"34-B"	Signature above the name of "Noravil O. Salazar"
"34-C"	Signature above the name of "Emelia C. Barrera, CPA/MPA"
"35"	Request for Obligation of Allotment for the period of July 1 to 31, 2001
"35-A"	Signature over the name "Luisito S. Gregorio"
"35-B"	Signature above the name of "Hon. Thelma Z. Almario"
"35-C"	Signature above the name of "Antonio P. Quilala"
"36"	Daily Time Record for the period of July 1 to 31, 2001
"36-A"	Signature above the name of "Chona Andrade"
"36-B"	Signature above the name of "Maria Consuelo T. Palma Gil"
"37"	Time and Book and Payroll for the period of August 1 to 31, 2001
"37-A"	Signature above the name of "Luisito S. Gregorio"
"37-B"	Signature above the name of "Hon. Thelma Z. Almario"
"38"	Summary of Payrolls for the period of August 1 to 31, 2001
"38-A"	Signature above the name of "Hon. Thelma Z. Almario"
"38-B"	Signature above the name of "Noravil O. Salazar"
"38-C"	Signature above the name of "Emelia C. Barrera, CPA/MPA"
"39"	Time and Book and Payroll for the periods of September 1-15 and 16-30, 2001
"39-A"	Signature above the name of "Luisito S. Gregorio"
"39-B"	Signature above the name of "Hon. Thelma Z. Almario"
"39-C"	Signature
"40"	Summary of Payrolls for the period of September 1-15 and 16-30, 2001
"40-A"	Signature above the name of "Hon. Thelma Z. Almario"
"40-B"	Signature above the name of "Noravil O. Salazar"
"40-C"	Signature above the name of "Emelia C. Barrera, CPA/MPA"
"41"	Request for Obligation of Allotment for the period of September 1-15 and 16-30, 2001
"41-A"	Signature over the name "Luisito S. Gregorio"
"41-B"	Signature above the name of "Hon. Thelma Z. Almario"
"41-C"	Signature above the name of "Antonio P. Quilala"
"42"	Daily Time Record of Chona Andrade for the period of September 1 to 30, 2001
"42-A"	Signature above the name of "Chona Andrade"
"42-B"	Signature Ma. Consuelo Palma Gil-Roflo



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"43"	Daily Time Record of Sergio Andrade for the period of September 1 to 30, 2001
"43-A"	Signature above the name of "Sergio Andrade"
"43-B"	Signature Ma, Consuelo Palma Gil-Roflo
"44"	Time and Book and Payroll for the periods of October 1-31, 2001
"44-A"	Signature above the name of "Luisito S. Gregorio"
"44-B"	Signature above the name of "Luisito S. Gregorio"
"45"	Summary of Payrolls for the period of October 1-31, 2001
"45-A"	Signature above the name of "Hon. Thelma Z. Almario"
"45-B"	Signature above the name of "Luisito S. Gregorio"
"45-C"	Signature above the name of "Noravil O. Salazar"
"45-D"	Signature above the name of "Emelia C. Barrera, CPA/MPA"
"46"	Time and Book and Payroll for the periods of November 16-30, 2001
"46-A"	Signature above the name of "Luisito S. Gregorio"
"47"	Summary of Payrolls for the period of November 16-30, 2001
"47-A"	Signature above the name of "Hon. Thelma Z. Almario"
"47-B"	Signature above the name of "Luisito S. Gregorio"
"47-C"	Signature above the name of "Noravil O. Salazar"
"48"	Request for Obligation of Allotment
"48-A"	Signature over the name "Luisito S. Gregorio"
"49"	Daily Time Record of Chona Andrade for the period of November 1 to 30, 2001
"49-A"	Signature above the name of "Chona Andrade"
"49-B"	Signature "Ma. Consuelo Palma Gil-Roflo"
"50"	Time and Book and Payroll for the periods of December 1-31, 2001
"50-A"	Signature above the name of "Luisito S. Gregorio"
"50-B"	Summary of Payrolls for the period of December 1-31, 2001
"50-C"	Signature above the name of "Hon. Carlo Luis P. Rabai"
"50-D"	Signature above the name of "Luisito S. Gregorio"
"51"	Request for Obligation of Allotment for the period of December 1 to 31, 2001
"51-A"	Signature above the name of "Luisito S. Gregorio"
"51-B"	Signature above the name of "Decemerno C. Balasbas"
"51-D"	Contract of Service dated October 25, 2001 for Aikiko M. Ebita, Irma Concepcion C. Bustillo, Chona Andrade, and Sergio Andrade for the period of October 1, 2001 to December 31, 2001
"51-E"	Page Two of the Contract of Service dated October 25, 2001

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	for Aikiko M. Ebita, Irma Concepcion C. Bustillo, Chona Andrade, and Sergio Andrade for the period of October 1, 2001 to December 31, 2001
"51-E-1"	Signature above the name of "Chona Andrade"
"51-E-2"	Signature above the name of "Thelma Z. Almaro"
"51-E-3"	Signature above the name of "Reynaldo T. Bicoy"
"51-E-4"	Signature above the name of "Luisito S. Gregorio"
"52"	Daily Time Record of Chona Andrade for the period of December 1 to 31, 2001
"52-A"	Signature above the name of "Chona Andrade"
"52-B"	Signature of Ma. Consuelo Palma Gil-Roflo
"53"	Daily Time Record of Sergio Andrade for the period of December 1 to 31, 2001
"53-A"	Signature above the name of "Sergio Andrade"
"53-B"	Signature of Ma. Consuelo Palma Gil-Roflo
"54"	Time and Book and Payroll for the period of December 2001
"54-A"	Signature above the name of "Luisito S. Gregorio"
"55"	Summary of Payrolls for the period of December 2001
"55-A"	Signature above the name of "Hon. Thelma Z. Almaro"
"55-B"	Signature above the name of "Noravil O. Salazar"
"55-D"	Signature above the name of "Luisito S. Gregorio"
"55-D"	Signature above the name of "Emelia C. Barrera, CPA/MPA"
"56"	Letter from Department of Budget and Management dated October 27, 1997
"56-A"	Special Allotment Release Order No. D-97-05631 dated October 27, 1997
"57"	Letter from Department of Budget and Management dated March 12, 2001
"57-A"	Special Allotment Release Order No. ROCS-01-00337 dated March 7, 2001
"58"	Letter from Department of Budget and Management dated May 6, 2002
"59"	Letter from Department of Budget and Management dated May 28, 2002
"60"	Letter from House of Representatives, Representative J. Apolinario L. Lozada, Jr., dated June 13, 2002
"61"	Letter from Department of Budget and Management dated September 3, 2002
"62"	Special Allotment Release dated December 13, 2002
"63"	Letter from Department of Budget and Management, Regional Office XI dated January 21, 2003
"64"	Letter from Department of Budget and Management,

	Regional Office XI dated March 20, 2003
"65"	Excerpt from the Minutes of the Regular Session of the <i>Sangguniang Panlalawigan</i> dated March 15, 2005
"65-A"	Page 2 of the Minutes
"65-B"	Page 3 of the Minutes
"65-C"	Page 4 of the Minutes
"65-D"	Page 5 of the Minutes
"65-E"	Page 6 of the Minutes
"65-F"	Page 7 of the Minutes
"65-G"	Page 8 of the Minutes
"65-H"	Page 9 of the Minutes
"66"	Philippine National Bank Statement of Account of Maria Consuelo Palma Gil
"66-A"	Page 2 of Statement of Account
"66-B"	Page 3 of Statement of Account
"66-C"	Cash Deposit amounting Php34,500.00 dated 4/15/02
"66-D"	Cash Withdrawal amounting Php2,100.00 dated 7/5/02
"66-E"	Cash Deposit amounting Php45,000.00 dated 7/12/02
"66-F"	Cash Withdrawal amounting Php6,000.00 dated 7/19/02
"67"	Joint Decision dated September 4, 2015 issued in Criminal Cases Nos. 11179-3-2003, 11180-3-2003, and 11183-3-2003
"68"	Court's Order September 29, 2015 in Criminal Cases Nos. 11179-3-2003, 11180-3-2003, and 11183-3-2003
"69"	Application for Probation dated September 29, 2015 filed by Rosie Bajenting in Criminal Cases Nos. 11179-3-2003, 11180-3-2003, and 11183-3-2003
"69-A"	Paragraph 5 of the Application for Probation which provides that "[t]he accused is sincerely remorseful of having committed the offenses and if granted probation, she is willing to undergo supervision under such terms and conditions that may be imposed by the Honorable Court
"70"	Questioned Documents Report No. 386-603
"70-A"	Page 2 of Questioned Documents Report No. 386-603
"70-B"	Page 3 of Questioned Documents Report No. 386-603
"70-C"	Page 4 of Questioned Documents Report No. 386-603
"70-D"	Page 5 of Questioned Documents Report No. 386-603
"70-E"	Page 6 of Questioned Documents Report No. 386-603
"70-F"	Page 7 of Questioned Documents Report No. 386-603
"70-F-1"	Signature above the name of "Eliodoro M. Constantino"
"70-F-2"	Signature above the name of "Atty. Alejandro R. Tenerife"
"71"	Disbursement Voucher No. 1039
"72"	Purchase Order of the Office of the Sangguniang

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	Panlalawigan
"73"	Purchase Order of the Office of the Sangguniang Panlalawigan
"74"	Copy of Justification dated January 3, 2003 issued by the Sangguniang Panlalawigan
"74-A"	Confirmatory Report of the Province of Davao Oriental
"74-B"	Acceptance and Inspection Report of the Province of Davao Oriental
"74-C"	Requisition and Issue Slip of the Province of Davao Oriental
"74-D"	Purchase Request of the Province of Davao Oriental
"75"	Joint-Affidavit of Anita E. Reyes, PO1 Reynante Waiylid, PO1 Roy A. Labayo, and Ronald E. Dongalo dated April 15, 2003
"75-A"	Page 2 of the Joint-Affidavit
"76"	Disbursement Voucher of the Provincial Government of Davao Oriental for Sunlite Commercial
"76-A"	Purchase Request of the Provincial Government of Davao Oriental
"76-B"	Confirmatory Report
"76-C"	Certificate of Acceptance Dated December 2002
"76-D"	Canvass Form issued by the Office of the Sangguniang Panlalawigan of Mati, Davao Oriental to Sunlight Commercial
"76-E"	Canvass Form issued by the Office of the Sangguniang Panlalawigan of Davao Oriental to New Rizal for 86 sets of scrabbles
"76-F"	Canvass Form issued by the Office of the Sangguniang Panlalawigan of Davao Oriental to New Rizal for 86 sets of scrabbles
"76-G"	Justification for the 86 sets of scrabbles
"77"	Affidavit of Rosie T. Bajenting dated March 6, 2003
"77-A"	Signature over the name "Rosie T. Bajenting"
"78"	Disbursement Voucher
"78-A"	Certificate of Acceptance issued by the Sangguniang Panlalawigan, Mati, Davao Oriental
"78-B"	Disbursement Voucher
"78-C"	Confirmatory Report addressed to Marton's Catering Services
"78-D"	Canvass Form addressed to Marton's Catering Services
"78-E"	Canvass Form addressed to Honey's Kitchenette
"79"	Disbursement Voucher for the payment of office supplies
"79-A"	Purchase Request dated January 30, 2003
"79-B"	Certificate of Acceptance dated December 2003

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"79-C"	Confirmatory Report dated December 2003
"79-D"	Canvass Form addressed to New Rizal Sotro issued by the Office of the Sangguniang Panlalawigan, Mati
"79-E"	Requisition and Issue Slip issued by the Province of Davao Oriental
"79-F"	Allotment and Obligation Slip for payment of office supplies
"80"	Provincial Ledger
"80-A"	Second Page of the Provincial Ledger
"80-B"	Third Page of the Provincial Ledger
"80-C"	Fourth Page of the Provincial Ledger
"80-D"	Fifth Page of the Provincial Ledger
"80-E"	Sixth Page of the Provincial Ledger
"80-F"	Seventh Page of the Provincial Ledger
"81"	Information dated July 22, 2005 (Crim. Case No. 5088-07)
"81-A"	Page 2 of the Information dated July 22, 2005 (Crim. Case No. 5088-07)
"81-B"	Complaint dated February 24, 2005 (Crim. Case No. 11809-2-2005)
"81-C"	Page 2 of the Complaint dated February 24, 2005 (Crim. Case No. 11809-2-2005)
"82"	Information dated July 22, 2005 (Crim. Case No. 5087-07)
"82-A"	Page 2 of the Information dated July 22, 2005 (Crim. Case No. 5087-07)
"83"	Complaint dated February 24, 2005 (Crim. Case No. 11808-2-2005)
"83-A"	Page 2 of the Complaint dated February 24, 2005 (Crim. Case No. 11808-2-2005)
"83-B"	Page 3 of the Complaint dated February 24, 2005 (Affidavit of Mr. Claymore Elliot) (Crim. Case No. 11808-2-2005)
"84"	COA Letter Transmittal dated May 16, 2004
"84-A"	COA Letter Transmittal dated February 24, 2004
"84-B"	Audited Financial Statements
"84-C"	Statement of Management Responsibility for Financial Statements
"84-D"	Audit Certificate
"84-E"	Consolidated Balance Sheet as of December 31, 2003
"84-F"	Consolidated Statement of Income and Expenses for the year ended December 31, 2003
"84-G"	Consolidated Statement of Cash Flows as of December 31 2003
"84-H"	Page 2 of Consolidated Statement of Cash Flows as of December 31 2003
"84-I"	Notes to Financial Statements dated December 31, 2003

"84-J"	Page 2 of Notes to Financial Statements dated December 31, 2003
"84-K"	Page 3 of Notes to Financial Statements dated December 31, 2003
"84-L"	Page 4 of Notes to Financial Statements dated December 31, 2003
"84-M"	Page 5 of Notes to Financial Statements dated December 31, 2003
"84-N"	Page 6 of Notes to Financial Statements dated December 31, 2003
"84-O"	Page 73 of Notes to Financial Statements dated December 31, 2003
"84-P"	Status of Appropriations, Allotments and Obligations
"84-Q"	Page 2 Status of Appropriations, Allotments and Obligations
"84-R"	Page 3 Status of Appropriations, Allotments and Obligations
"84-S"	Page Status of Appropriations, Allotments and Obligations
"84-T"	Page 5 Status of Appropriations, Allotments and Obligations
"84-U"	Page 6 Status of Appropriations, Allotments and Obligations
"84-V"	Page 7 Status of Appropriations, Allotments and Obligations
"84-W"	Page 8 Status of Appropriations, Allotments and Obligations
"84-X"	Page 9 Status of Appropriations, Allotments and Obligations
"84-Y"	Page 10 Status of Appropriations, Allotments and Obligations
"84-Z"	Page 11 Status of Appropriations, Allotments and Obligations
"84-AA"	Page 12 Status of Appropriations, Allotments and Obligations
"84-BB"	Page 13 Status of Appropriations, Allotments and Obligations
"84-CC"	Page 14 Status of Appropriations, Allotments and Obligations
"84-DD"	Page 15 Status of Appropriations, Allotments and Obligations
"84-EE"	Page 16 Status of Appropriations, Allotments and Obligations
"84-FF"	Page 18 Status of Appropriations, Allotments and Obligations
"84-GG"	Page 19 Status of Appropriations, Allotments and Obligations

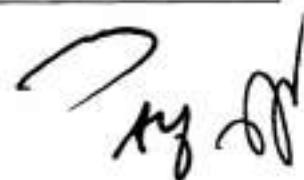
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"84-HH"	Page 20 Status of Appropriations, Allotments and Obligations
"84-II"	Page 21 Status of Appropriations, Allotments and Obligations
"84-JJ"	Page 22 Status of Appropriations, Allotments and Obligations
"84-KK"	Page 23 Status of Appropriations, Allotments and Obligations
"84-LL"	Part II (Summary of Comments and Observations; Details of Comments and Observations and Status of Prior Year's Recommendations)
"84-MM"	Comments and Observations
"84-NN"	Page 2 of Comments and Observations
"84-OO"	Details Comments and Observations
"84-PP"	Page 2 Details Comments and Observations
"84-QQ"	Page 3 Details Comments and Observations
"84-RR"	Page 4 Details Comments and Observations
"84-SS"	Page 5 Details Comments and Observations
"84-TT"	Page 6 Details Comments and Observations
"84-UU"	Page 7 Details Comments and Observations
"84-VV"	Page 8 Details Comments and Observations
"84-WW"	Page 9 Details Comments and Observations
"84-XX"	Page 10 Details Comments and Observations
"84-YY"	Page 11 Details Comments and Observations
"84-ZZ"	Page 12 Details Comments and Observations
"84-AAA"	Page 13 Details Comments and Observations
"84-BBB"	Page 14 Details Comments and Observations
"84-CCC"	Page 15 Details Comments and Observations
"84-DDD"	Page 16 Details Comments and Observations
"84-EEE"	Part III- Annexes
"84-FFF"	Page 2 Status of Prior Year's Recommendations
"84-GGG"	Page 3 Status of Prior Year's Recommendations
"85"	Certification from Provincial Government of Davao Oriental-Office of the Provincial Accountant
"85-A"	Page 2 of the Certification from Provincial Government of Davao Oriental-Office of the Provincial Accountant
"86"	Daily Time Record of Sergio Andrade for the period of July 1 to 31, 2001
"86-A"	Signature over the name "Sergio Andrade"
"87"	Daily Time Record of Sergio Andrade for the period of November 1 to 30, 2001
"87-A"	Signature over the name "Sergio Andrade"
"87-B"	Signature of Palma Gil



"88"	Special Power of Attorney executed by Accused Ma. Consuelo Palma Gil, Accused Chona Andrade, Jerico Ebita, and Sergio Andrade in favor of Rosie Bajenting
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For Accused Sergio Andrade, Derrick Andrade, Chona Andrade-Tolentino, Jerico Ebita and Norman Jay Doral	
EXHIBIT	DESCRIPTION
"1 to 1-M"	Joint Counter Affidavit with Prayer for Dismissal of OMB-M-C006-0166-C, entitled, "Raul M. Antopuesto and Rosie Bajenting v. Maria Consuelo T. Palma Gil, et al.
"1-N"	Letter dated May 5, 2006 of Atty. Eusebio T. Avila addressed to Hon. Antonio Valenzuela, Deputy Ombudsman, Mindanao
"1-O"	Affidavit dated May 7, 2003 of accused Sergio Andrade
"1-P"	Affidavit dated May 7, 2003 of accused Norman Jacinto P. Doral
"1-Q"	Affidavit dated May 7, 2003 of accused Chona Andrade-Tolentino
"1-R"	Affidavit dated May 7, 2003 of accused Derrick P. Andrade
"1-S"	Affidavit dated May 7, 2003 of accused Jerico O. Ebita
"2"	Letter dated September 15, 2003 of Mr. Reynaldo T. Bicoy, HRMO IV of the Office of the Provincial Administrator, Human Resource Management Division, Mati, Davao Oriental addressed to Jovita Nympha O. Protacio, Graft Investigation Officer I, Office of the Ombudsman-Mindanao
"2-A"	Certification dated May 29, 2009 of Mr. Reynaldo T. Bicoy, the Supervising Administrative Officer of the Office of the Provincial Administrator, Human Resource Management Division, Mati, Davao Oriental.
"3"	Joint-Affidavit of Anita E. Reyes, PO1 Renante Waiylid, PO1 Roy A. Labayo and Ronald E. Dungalo
"4-A" to "4-A-4"	Civil Service Commission Resolution No. 020790 dated June 5, 2002, the Policies and Guidelines regarding Contract of Services and Job Order Employees
"5"	Complaint of accused Ma. Consuelo T. Palma Gil-Roflo in Criminal Case No. 11171-3-2003, entitled "People of the Philippines v. Rosie Bajenting" for Qualified Theft [same as Exhibit 22- Palma Gil]
"5-A"	Affidavit of Roel Briones in Criminal Case No. 11171-3-2003, entitled, "People of the Philippines v. Rosie Bajenting" for Qualified Theft
"5-B"	Affidavit of Aida Rara executed on March 26, 2003 in Criminal Case No. 11171-3-2003, entitled "People of the

	Philippines v. Rosie Bajenting" for Qualified Theft
"6"	Complaint of accused Ma. Consuelo T. Palma Gil-Roflo in Criminal Case No. 11170-3-2003, entitled, "People of the Philippines v. Rosie Bajenting" for Qualified Theft [same as Exhibit 23- Palma Gil].
"6-A"	Affidavit of Ma. Consuelo T. Palma Gil-Roflo in Criminal Case No. 11170-3-2003, entitled, "People of the Philippines v. Rosie Bajenting" for Qualified Theft [same as Exhibit 23-A-Palma Gil]
"6-B"	Payroll for January 16-31, 2003 in Criminal Case No. 11170-3-2003, entitled, "People of the Philippines v. Rosie Bajenting" for Qualified theft
"7"	Complaint of accused Ma. Consuelo T. Palma Gil in Criminal Case No. 11180-3-2003, entitled "People of the Philippines v. Rosie Bajenting" for Falsification of Disbursement Vouchers [Exhibit 24-Palma Gil]
"7-A"	Affidavit of Ma. Consuelo T. Palma-Gil in Criminal Case No. 11180-3-2003, entitled, "People of the Philippines v. Rosie Bajenting" for Falsification of Disbursement Vouchers.
"7-B"	Affidavit of Rosie Bajenting submitted in Criminal Case No. 11180-3-2003, entitled, "People of the Philippines v. Rosie Bajenting" for Falsification of Disbursement Vouchers.
"8"	Complaint filed by Governor Ma. Elena T. Palma-Gil and accused Ma. Consuelo T. Palma Gil-Roflo in Criminal Case No. 11179-3-32003, entitled, "People of the Philippines v. Rosie Bajenting" for Falsification of Disbursement Vouchers No. 1039 and its supporting documents [Exhibit 25-Palma Gil].
"8-A"	Affidavit of Ma. Elena T. Palma-Gil in Criminal Case No. 11179-3-2003, entitled, "People of the Philippines v. Rosie Bajenting" for Falsification of Disbursement Vouchers"
"8-B"	Affidavit of Rosie Bajenting submitted in Criminal Case No. 11179-3-2003, entitled, "People of the Philippines v. Rosie Bajenting" for Falsification of Disbursement Vouchers.
"9"	Complaint of Ma. Consuelo T. Palma Gil-Roflo in Crim. Case No. 11184-3-2003, entitled "People of the Philippines v. Rosie Bajenting" for Qualified Theft in withdrawing and taking various office supplies in the amount of Php 8,565.00 [Exhibit 26- Palma Gil]
"9-A"	Affidavit of Edna T. Pang in Criminal Case No. 11184-3-2003.
"9-B"	Affidavit of Joseph Espinosa submitted in Criminal Case No. 11184-3-2003, entitled, "People of the Philippines v. Rosie Bajenting".

"10"	Complaint of Ma. Consuelo T. Palma Gil-Roflo in Crim. Case No. 11183-3-2003, entitled "People of the Philippines v. Rosie Bajenting" for Falsification of Unnumbered Disbursement Vouchers and supporting documents [Exhibit 27 - Palma Gil]
"10-A"	Affidavit of Saliédie V. Meledres submitted in Criminal Case No. 11183-3-2003
"10-B"	Joint Affidavit of Ma. Elena T. Palma Gil and Ma. Consuelo T. Palma Gil-Roflo submitted in Criminal Case No. 11183-3-2003
"10-C"	The Affidavit of Elsa Fracisquete submitted in Criminal Case No. 11183-3-2003
"10-D"	Allotment and Obligation Slip [Payment of Office Supplies]
"11"	The Complaint filed by Ma. Consuelo T. Palma Gil-Roflo in Criminal Case No. 11212-3-2003, entitled, "People of the Philippines v. Rosie Bajenting" for Qualified Theft [Exhibit 28- Palma Gil]
"12"	Information in Criminal Case No. 5087-07, entitled "People of the Philippines v. Frank Gupit and Raul Antopuesto" for Libel before the Regional Trial Court, Mati, Davao Oriental [Exhibit 14-Palma Gil]
"13"	Information in Criminal Case No. 5088-07, entitled "People of the Philippines v. Frank Gupit and Raul Antopuesto" for Libel before the Regional Trial Court, Mati, Davao Oriental
"14"	Complaint in Criminal Case No. 11809-2-2005, entitled "People of the Philippines v. Frank Gupit and Raul Antopuesto" for Libel before the Municipal Trial Court, Mati, Davao Oriental.
"14-A"	Affidavit of Joana Mabini executed on February 24, 2005
"15"	Complaint in Criminal Case No. 11808-2-2005 entitled "People of the Philippines v. Frank Gupit and Raul Antopuesto" for Libel before the Municipal Trial Court, Mati, Davao Oriental
"16"	Affidavit of Claymore Elliot dated February 24, 2005 [Exhibit 16- Palma Gil]
"17"- "17- F"	The Questioned Documents Report No. 386-603 issued by the National Bureau of Investigation Documents Division, National Bureau of Investigation, Manila [Exhibit 17- Palma Gil]
"18"- "18- C"	The Questioned Documents Report No. 400-603 issued by the National Bureau of Investigation Documents Division, National Bureau of Investigation, Manila [Exhibit 18- Palma Gil]
"19" to	The Financial and Compliance Audit on the accounts and

"19-000"	operations of the Provincial Government of Davao Oriental for the year prior to and ending December 31, 2003
"20"	The letter dated May 16, 2005 of the Financial and Compliance Audit on the accounts and operations of the Provincial Government of Davao Oriental for the year ending December 31, 2003
"21"	Time Book and Payroll for July 16-31, 2002 of accused Andrade, et al. [Exhibit H, Prosecution]
"21-A"	Summary of Payrolls for July 16-31, 2002 of accused Andrade, et al. [Exhibit H-2, Prosecution]
"21-B" to "21-B-3"	Contract of Services for July 16, 2002 to December 31, 2002 of accused Andrade, et al. [Exhibit G, Prosecution]
"21-C"	Daily Time Record of accused Jerico Ebita for July 16, to 30, 2002. [Exhibit HH-8, Prosecution]
"21-D"	Daily Time Record of accused Chona Andrade for July 16 to 30, 2002. [Exhibit UU-13, Prosecution]
"21-E"	Daily Time Record of accused Derrick Andrade for July 16-30, 2002. [Exhibit PP, Prosecution]
"21-F"	Daily Time Record of accused Norman J. Dural for July 16 to 30, 2002 [Exhibit MM-3, Prosecution]
"21-G"	Daily Time Record of accused Sergio Andrade for July 16 to 30, 2002 [Exhibit SS-14, Prosecution]
"21-H"	Accomplishment Report for July 16-31, 2002 of accused Andrade, et al. [Exhibit H-3, Prosecution]
"22"	Time Book and Payroll for August 1-30, 2002 of accused Andrade, et al. [Exhibit I, Prosecution]
"22-A"	Summary of Payrolls for August 1-30, 2002 of accused Andrade, et al. [Exhibit I-2, Prosecution]
"22-B"	Allotment and Obligation Slip for August 1-30, 2002 of accused Andrade, et al. [Exhibit I-1, Prosecution]
"22-C"	Contract of Services for July 16, 2002 to December 31, 2002 of accused Andrade, et al. [Exhibit G, Prosecution]
"22-D"	Daily Time Record of accused Jerico Ebita for August 1 to 30, 2002 [Exhibit HH-8, Prosecution]
"22-E"	Daily Time Record of accused Chona Andrade for August 1 to 30, 2002 [Exhibit UU-13, Prosecution]
"22-F"	Daily Time Record of accused Derrick Andrade for August 1 to 30, 2002 [Exhibit PP-1, Prosecution]
"22-G"	Daily Time Record of accused Norman J. Dural for August 1-30, 2002 [Exhibit MM-4, Prosecution]
"22-H"	Daily Time Record of accused Sergio Andrade for August 1 to 30, 2002 [Exhibit SS-15, Prosecution]
"21-I"	Accomplishment Report for August 1-30 of accused

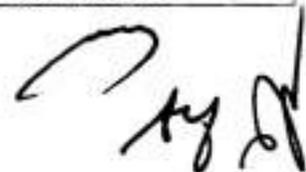
	Andrade, et al [Exhibit I-3, Prosecution]
"23"	Time Bok and Payroll for September 1-31, 2002 of accused Andrade, et al. [Exhibit J, Prosecution]
"23-A"	Summary of Payrolls for September 1-31, 2002 of accused Andrade, et al. [Exhibit J-2, Prosecution]
"23-B"	Allotment and Obligation Slip for September 1-31, 2002 of accused Andrade, et al. [Exhibit J-1, Prosecution]
"23-C" to "23-C-3"	Contract of Services for July 16, 2002 to December 31, 2002 of accused Andrade, et al. [Exhibit G, Prosecution]
"23-D"	Daily Time Record of accused Jerico Ebita for September 1-31, 2002 [Exhibit HH-10, Prosecution]
"23-E"	Daily Time Record of accused Chona Andrade for September 1-31, 2002 [Exhibit UU-15, Prosecution]
"23-F"	Daily Time Record of accused Derrick Andrade for September 1-31, 2002 [Exhibit PP-2, Prosecution]
"23-G"	Daily Time Record of accused Norman J. Dural for September 1-31, 2002 [Exhibit MM-5, Prosecution]
"23-H"	Daily Time Record of accused Sergio Andrade for September 1-31,2002 [Exhibit SS-16, Prosecution]
"23-I"	Accomplishment Report for September 1-30, 2002 of accused Andrade, et al. [Exhibit J-3, Prosecution]
"24"	Time Book and Payroll for October 1-15, 2002 of accused Andrade, et al. [Exhibit K, Prosecution]
"24-A"	Summary of Payrolls for October 1-15, 2002 of accused Andrade, et al. [Exhibit K-2, Prosecution]
"24-B"	Allotment and Obligation Slip for October 1-15, 2002 of accused Andrade, et al. [Exhibit K-1, Prosecution]
"24-C" to "24-C-3"	Contract of Services for the period July 16, 2002 to December 31, 2002 of accused Andrade, et al. [Exhibit G, Prosecution]
"24-D"	Daily Time Record of accused Jerico Ebita for October 1-15, 2002 [Exhibit HH-11, Prosecution]
"24-E"	Daily Time Record of accused Chona Andrade for October 1-15, 2002 [Exhibit UU-16, Prosecution]
"24-F"	Daily Time Record of accused Derrick Andrade for October 1-15, 2002 [Exhibit PP-3, Prosecution]
"24-G"	Daily Time Record of accused Norman J. Doral for October 1-15, 2002 [Exhibit MM-6, Prosecution]
"24-H"	Daily Time Record of accused Sergio Andrade for October 1-15, 2002 [Exhibit SS-17, Prosecution]
"24-I"	Accomplishment Report for October 1-15, 2002 of accused Andrade, et al. [Exhibit K-3, Prosecution]
"25"	Time Book and Payroll for October 16-31, 2002 of accused Andrade, et a. [Exhibit L, Prosecution]

"25-A"	Summary of Payrolls for October 16-31, 2002 of accused Andrade, et al. [Exhibit L-2, Prosecution]
"25-B"	Allotment and Obligation Slip for October 16-31, 2002 of accused Andrade, et al. [Exhibit L-1, Prosecution]
"25-C" to "25-C-3"	Contract of Services for July 16, 2002 to December 31, 2002 of accused Andrade, et al. [Exhibit G, Prosecution]
"25-D"	Daily Time Record of accused Jerico Ebita for October 16-31, 2002 [Exhibit HH-12, Prosecution]
"25-E"	Daily Time Record of accused Chona Andrade for October 16-31, 2002 [Exhibit UU-17, Prosecution]
"25-F"	Daily Time Record of accused Derrick Andrade for October 16-31, 2002 [Exhibit PP-4, Prosecution]
"25-G"	Daily Time Record of accused Doral for October 16-31, 2002 [Exhibit MM-7, Prosecution]
"25-H"	Daily Time Record of accused Sergio Andrade for October 16-31, 2002 [Exhibit SS-18, Prosecution]
"25-I"	Accomplishment Report for October 16-31, 2002 of accused Andrade, et al. [Exhibit L-3, Prosecution]
"26"	Time Book and Payroll for November 1-30, 2002 of accused Andrade, et al. [Exhibit M, Prosecution]
"26-A"	Summary of Payrolls for November 1-30, 2002 of accused Andrade, et al. [Exhibit M-2, Prosecution]
"26-B"	Allotment and Obligation Slip for November 1-30, 2002 of accused Andrade, et al. [Exhibit M-1, Prosecution]
"26-C" to "26-C-3"	Contract of Services for July 16, 2002 to December 31, 2002 of accused Andrade et al. [Exhibit G, Prosecution]
"26-D"	Daily Time Record of accused Jerico Ebita for November 1-30, 2002 [Exhibit HH-13, Prosecution]
"26-E"	Daily Time Record of accused Chona Andrade for November 1-30, 2002 [Exhibit UU-18, Prosecution]
"26-F"	Daily Time Record of accused Derrick Andrade for November 1-30, 2002 [Exhibit PP-5, Prosecution]
"26-G"	Daily Time Record of accused Doral for November 1-30, 2002 [Exhibit MM-8, Prosecution]
"26-H"	Daily Time Record of accused Sergio Andrade for November 1-30, 2002 [Exhibit SS-19, Prosecution]
"26-I"	Accomplishment Report for November 1-30, 2002 of accused Andrade, et al. [Exhibit M-3, Prosecution]
"27"	Service Record of accused Sergio Andrade issued by Reynaldo T. Bicoy, HRMO IV [Exhibit QQ, Prosecution]
"27-A"	Service Record of accused Doral issued by Reynaldo T. Bicoy, HRMO IV [Exhibit II, Prosecution]
"27-B"	Service Record of accused Chona Tolentino issued by Reynaldo T. Bicoy, HRMO IV [Exhibit TT, Prosecution]

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"27-C"	Service Record of accused Derrick P. Andrade issued by Reynaldo T. Bicoy, HRMO IV [Exhibit NN, Prosecution]
"27-D"	Service Record of accused Jerico Ebita issued by Reynaldo T. Bicoy, HRMO IV [Exhibit FF, Prosecution]
"28"	Time Book and Payroll for May 1-31, 2002 of accused Sergio Andrade, Chona Tolentino, Ebita, and Doral [Exhibit N, Prosecution]
"28-A"	Summary of Payrolls for May 1-31, 2002 of accused Sergio Andrade, Chona Tolentino, Ebita, and Doral [Exhibit N-2, Prosecution]
"28-B"	Allotment and Obligation Slip for May 1-31, 2002 of accused Sergio Andrade, Chona Tolentino, Jerico, and Doral [Exhibit N-1, Prosecution]
"28-C" to "28-C-3"	Contract of Services for April 1, 2002 to June 30, 2002 of accused Sergio Andrade, Chona Andrade-Tolentino, and Jerico Ebita [Exhibit G, Prosecution]
"28-D" to "28-D-2"	Contract of Services for April 1, 2002 to June 30, 2002 of accused Doral [Exhibit T, Prosecution]
"28-E"	Daily Time Record of accused Ebita for May 1-31, 2002 [Exhibit HH-6, Prosecution]
"28-F"	Daily Time Record of accused Chona Andrade for May 1-31, 2002 [Exhibit UU-11, Prosecution]
"28-G"	Daily Time Record of accused Doral for May 1-31, 2002 [Exhibit MM-1, Prosecution]
"28-H"	Daily Time Record of accused Sergio Andrade for May 1-31, 2002 [Exhibit SS-12, Prosecution]
"28-I"	Accomplishment Report for May 1-31, 2002 of accused Sergio Andrade, Chona Tolentino, Ebita, and Doral [Exhibit N-3, Prosecution]
"29"	Time Book and Payroll for June 1-30, 2002 of accused Sergio Andrade, Chona Tolentino, Ebita, and Doral [Exhibit O, Prosecution]
"29-A"	Summary of Payrolls for June 1-30, 2002 of accused Sergio Andrade, Chona Tolentino, Ebita, and Doral [Exhibit O-2, Prosecution]
"29-B"	Allotment and Obligation Slip for June 1-30, 2002 of accused Sergio Andrade, Chona Tolentino, Ebita, and Doral [Exhibit O-1, Prosecution]
"29-C" to "29-C-3"	Contract of Services for April 1, 2002 to June 30, 2002 of accused Sergio Andrade, Chona, and Ebita [Exhibit T, Prosecution]
"29-D" to "29-D-2"	Contract of Services for April 1, 2002 to June 30, 2002 of accused Doral [Exhibit HH-7, Prosecution]
"29-E"	Daily Time Record of accused Jerico Ebita for June 1-30,

	2002 [Exhibit HH-7, Prosecution]
"29-F"	Daily Time Record of accused Chona Andrade for June 1-30, 2002 [Exhibit UU-12, Prosecution]
"29-G"	Daily Time Record of accused Doral for June 1-30, 2002 [Exhibit MM-2, Prosecution]
"29-H"	Daily Time Record of accused Sergio Andrade for June 1-30, 2002 [Exhibit SS-13, Prosecution]
"29-I"	Accomplishment Report for June 1-30, 2002 of accused Sergio Andrade, Chona Tolentino, Ebita, and Doral [Exhibit O-3, Prosecution]
"30"	Time Book and Payroll for January 1-31, 2002 of accused Sergio Andrade, Chona Tolentino, and Ebita [Exhibit P, Prosecution]
"30-A"	Summary of Payrolls for January 1-31, 2002 of accused Sergio Andrade, Chona Tolentino, and Ebita [Exhibit P-1, Prosecution]
"30-B"	Allotment and Obligation Slip for January 1-31, 2002 of accused Sergio Andrade, Chona Andrade-Tolentino, and Jerico Ebita [Exhibit P-2, Prosecution]
"30-C" to "30-C-2"	Contract of Services for January 1, 2002 to March 31, 2002 of accused Sergio Andrade and Chona Andrade-Tolentino [Exhibit EE, Prosecution]
"30-D" to "30-D-2"	Contract of Services for January 1, 2002 to March 31, 2002 of accused Jerico Ebita [Exhibit GG, Prosecution]
"30-E"	Daily Time Record of accused Jerico Ebita for January 1-31, 2002 [Exhibit HH, Prosecution]
"30-F"	Daily Time Record of accused Chona Andrade for January 1-31, 2002 [Exhibit UU-6, Prosecution]
"30-G"	Daily Time Record of accused Sergio Andrade for January 1-31, 2002 [Exhibit SS-6, Prosecution]
"30-H"	Accomplishment Report for January 1-31, 2002 of accused Sergio Andrade, Chona Tolentino, and Ebita [Exhibit P-3, Prosecution]
"31"	Time Book and Payroll for February 1-28, 2002 of accused Sergio Andrade, Chona Andrade-Tolentino, and Jerico Ebita [Exhibit Q, Prosecution]
"31-A"	Summary of Payrolls for February 1-28, 2002 of accused Sergio Andrade, Chona Andrade-Tolentino, and Jerico Ebita [Exhibit Q-2, Prosecution]
"31-B"	Allotment and Obligation Slip for February, 2002 of accused Sergio Andrade, Chona Andrade-Tolentino, and Jerico Ebita [Exhibit Q-1, Prosecution]
"31-C" to "31-C-2"	Contract of Services for January 1, 2002 to March 31, 2002 of accused Sergio Andrade and Chona Andrade-

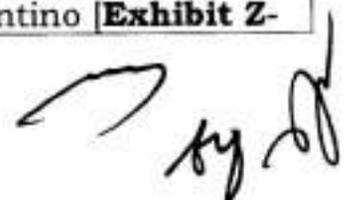


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	Tolentino [Exhibit EE, Prosecution]
"31-D" to "31-D-2"	Contract of Services for January 1, 2002 to March 31, 2002 of accused Jerico Ebita [Exhibit GG, Prosecution]
"31-E"	Daily Time Record of accused Jerico Ebita for February 1-28, 2002 [Exhibit HH-1, Prosecution]
"31-F"	Daily Time Record of accused Sergio Andrade for February 1-28,2002 [Exhibit SS-7, Prosecution]
"31-G"	Accomplishment Report for February 1-28, 2002 of accused Sergio Andrade, Chona Andrade-Tolentino, and Jerico Ebita [Exhibit Q-3, Prosecution]
"32"	Time Book and Payroll for March 1-15, 2002 of accused Sergio Andrade, Chona Andrade-Tolentino, and Jerico Ebita [Exhibit R, Prosecution]
"32-A"	Summary of Payrolls for March 1-15, 2002 of accused Sergio Andrade, Chona Andrade-Tolentino, and Jerico Ebita [Exhibit R-2, Prosecution]
"32-B"	Allotment and Obligation Slip for March 1-15, 2002 of accused Sergio Andrade, Chona Andrade-Tolentino, and Jerico Ebita [Exhibit R-1, Prosecution]
"32-C" to "32-C-2"	Contract of Services for January 1, 2002 to March 31, 2002 of accused Sergio Andrade and Chona Andrade Tolentino [Exhibit EE, Prosecution]
"32-D" to "32-D-2"	Contract of Services for January 1, 2002 to March 31, 2002 of accused Jerico Ebita [Exhibit GG, Prosecution]
"32-E"	Daily Time Record of accused Jerico Ebita for March 1-15, 2002 [Exhibit HH-2, Prosecution]
"32-F"	Daily Time Record of accused Chona Andrade for March 1-15, 2002 [Exhibit UU-7, Prosecution]
"32-G"	Daily Time Record of accused Sergio Andrade for March 1-15, 2002 [Exhibit SS-8, Prosecution]
"32-H"	Accomplishment Report for March 1-15, 2002 of accused Sergio Andrade, Chona Andrade-Tolentino, and Jerico Ebita [Exhibit R-3, Prosecution]
"33"	Time Book and Payroll for March 16-31, 2002 of accused Sergio Andrade, Chona Andrade-Tolentino, and Jerico Ebita [Exhibit S, Prosecution]
"33-A"	Summary of Payrolls for March 16-31, 2002 of accused Sergio Andrade, Chona Andrade-Tolentino, and Jerico Ebita [Exhibit S-2, Prosecution]
"33-B"	Allotment and Obligation Slip for March 16-31, 2002 of accused Sergio Andrade, Chona Andrade-Tolentino, and Jerico Ebita [Exhibit S-1, Prosecution]
"33-C" to "33-C-2"	Contract of Services for January 1, 2002 to March 31, 2002 of accused Sergio Andrade and Chona Andrade-

	Tolentino [Exhibit EE, Prosecution]
"33-D" to "33-D-2"	Contract of Services for January 1, 2002 to March 31, 2002 of accused Jerico Ebita [Exhibit GG, Prosecution]
"33-E"	Daily Time Record of accused Jerico Ebita for March 16-31, 2002 [Exhibit HH-3, Prosecution]
"33-F"	Daily Time Record of accused Chona Andrade for March 16-31, 2002 [Exhibit UU-8, Prosecution]
"33-G"	Daily Time Record of accused Sergio Andrade for March 16-31, 2002 [Exhibit SS-9, Prosecution]
"33-H"	Accomplishment Report for March 16-31, 2002 of accused Sergio Andrade, Chona Andrade-Tolentino, and Jerico Ebita [Exhibit S-3, Prosecution]
"34"	Time Book and Payroll for April 1-15, 2002 of accused Sergio Andrade, Chona Andrade-Tolentino, and Jerico Ebita [Exhibit U, Prosecution]
"34-A"	Summary of Payrolls for April 1-15, 2002 of accused Sergio Andrade, Chona Andrade-Tolentino and Jerico Ebita [Exhibit U-2, Prosecution]
"34-B"	Allotment and Obligation Slip for April 1-15, 2002 of accused Sergio Andrade, Chona Andrade-Tolentino and Jerico Ebita [Exhibit U-1, Prosecution]
"34-C" to "34-C-2"	Contract of Services for April 1, 2002 to June 30, 2002 of accused Sergio Andrade, Chona Andrade-Tolentino and Jerico Ebita [Exhibit T, Prosecution]
"34-D"	Daily Time Record of accused Jerico Ebita for April 1-15, 2002 [Exhibit HH-5, Prosecution]
"34-E"	Daily Time Record of accused Chona Andrade for April 1-15, 2002 [Exhibit UU-9, Prosecution]
"34-F"	Daily Time Record of accused Sergio Andrade for April 1-15, 2002 [Exhibit SS-10, Prosecution]
"34-G"	Accomplishment Report for April 1-15, 2002 of accused Sergio Andrade, Chona Andrade-Tolentino, and Jerico Ebita. [Exhibit U-3, Prosecution]
"35"	Time Book and Payroll for April 16-30, 2002 of accused Sergio Andrade, Chona Andrade-Tolentino, and Jerico Ebita [Exhibit V, Prosecution].
"35-A"	Summary of Payrolls for April 16-30, 2002 of accused Sergio Andrade, Chona Andrade-Tolentino, and Jerico Ebita [Exhibit V-2, Prosecution]
"35-B"	Allotment and Obligation Slip for April 16-30, 2002 of accused Sergio Andrade, Chona Andrade-Tolentino, and Jerico Ebita [Exhibit T, Prosecution]
"35-D"	Daily Time Record of accused Jerico Ebita for April 16-30, 2002 [Exhibit HH-5, Prosecution]

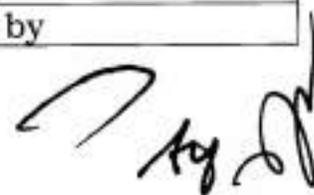
"35-E"	Daily Time Record of accused Chona Andrade for April 16-30, 2002 [Exhibit UU-10, Prosecution]
"35-F"	Daily Time Record of accused Sergio Andrade for April 16-30, 2002 [Exhibit SS-11, Prosecution]
"35-G"	Accomplishment Report for April 16-30, 2002 of accused Sergio Andrade, Chona Andrade-Tolentino, and Jerico Ebita [Exhibit V-3, Prosecution]
"36"	Time Book and Payroll for July 1-31, 2001 of accused Sergio Andrade and Chona Andrade-Tolentino [Exhibit X, Prosecution]
"36-A"	Summary of Payrolls for July 1-31, 2001 of accused Sergio Andrade and Chona Andrade-Tolentino [Exhibit X-2, Prosecution]
"36-B"	Allotment and Obligation Slip for July 1-31, 2001 of accused Sergio Andrade and Chona Andrade - Tolentino [Exhibit X-1 Prosecution]
"36-C" to "36-C-2"	Contract of Services for July 1, 2001 to September 30, 2001 of accused Sergio Andrade and Chona Andrade - Tolentino [Exhibit W- Prosecution]
"36-D"	Daily Time Record of accused Sergio Andrade for July 1-31, 2001 [Exhibit SS-1, Prosecution]
"36-E"	Daily Time Record of accused Chona Andrade for July 1-31, 2001 [Exhibit UU-, Prosecution]
"37"	Time Book and Payroll for August 1-31, 2001 of accused Sergio Andrade and Chona Andrade-Tolentino [Exhibit Y, Prosecution]
"37-A"	Summary of Payrolls for August 1-31, 2001 of accused Sergio Andrade and Chona Andrade-Tolentino [Exhibit Y-2, Prosecution]
"37-B"	Allotment and Obligation Slip for August 1-31, 2001 of accused Sergio and Chona Andrade-Tolentino [Exhibit Y-1, Prosecution]
"37-C" to "37-C-2"	Contract of Services for July 1, 2001 to September 30, 2001 of accused Sergio Andrade and Chona Andrade-Tolentino [Exhibit W, Prosecution]
"37-D"	Daily Time Record of accused Chona Andrade for August 1-31, 2001 [Exhibit UU-1, Prosecution]
"37-E"	Daily Time Record of accused Sergio Andrade for August 1-31, 2001 [Exhibit SS-1, Prosecution]
"38"	Time Book and Payroll for September 1-30, 2001 of accused Sergio Andrade and Chona Andrade-Tolentino [Exhibit Z, Prosecution]
"38-A"	Summary of Payrolls for September 1-30, 2001 of accused Sergio Andrade and Chona Andrade- Tolentino [Exhibit Z-



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	2, Prosecution]
"38-B"	Allotment and Obligation Slip for September 1-30, 2001 of accused Sergio Andrade and Chona Andrade - Tolentino [Exhibit Z-1, Prosecution]
"38-C" to "38-C-2"	Contract of Services for July 1, 2001 to September 30, 2001 of accused Sergio Andrade and Chona Andrade - Tolentino [Exhibit WW, Prosecution]
"38-D"	Daily Time Record of accused Chona Andrade for September 1-30, 2001 [Exhibit UU-2, Prosecution]
"38-D-1"	Daily Time Record of accused Sergio Andrade for September 1-30, 2001 [Exhibit SS-16, Prosecution]
"39"	Time Book and Payroll for October 1-30, 2001 of accused Sergio Andrade and Chona Andrade- Tolentino [Exhibit BB, Prosecution]
"39-A"	Summary of Payrolls for October 1-30, 2001 of accused Sergio Andrade and Chona Andrade - Tolentino [Exhibit BB-2, Prosecution]
"39-B"	Allotment and Obligation Slip for October 1-30, 2001 of accused Sergio Andrade and Chona Andrade - Tolentino - Exhibit BB-1, Prosecution]
"39-C" to "39-C-2"	Contract of Services for October 1, 2001 to December 31, 2001 of accused Sergio Andrade and Chona Andrade - Tolentino [Exhibit AA - Prosecution]
"39-D"	Daily Time Record of accused Chona Andrade for October 1-31, 2001 [Exhibit UU-3, Prosecution]
"39-E"	Daily Time Record of accused Sergio Andrade for October 1-31, 2001 [Exhibit SS-3, Prosecution]
"40"	Time Book and Payroll for November 1-30, 2001 of accused Sergio Andrade and Chona Andrade - Tolentino [Exhibit CC-2, Prosecution]
"40-B"	Allotment and Obligation Slip for November 1-30, 2001 of accused Sergio Andrade and Chona Andrade - Tolentino [Exhibit CC-1, Prosecution]
"40-C" to "40-C-2"	Contract of Services for October 1, 2001 o December 31, 2001 of accused Sergio Andrade and Chona Andrade- Tolentino [Exhibit AA, Prosecution]
"40-D"	Daily Time Record of accused Chona Andrade for November 1-30, 2001 [Exhibit UU-4, Prosecution]
"40-E"	Daily Time Record of accused Serio Andrade for November 16-30, 2001 [Exhibit SS-4, Prosecution]
"41"	Time Book and Payroll for December 1-31, 2001 of accused Sergio Andrade and Chona Andrade-Tolentino [Exhibit DD, Prosecution]
"41-A"	Summary of Payrolls for December 1-31, 2001 of accused

	Sergio Andrade and Chona Andrade-Tolentino [Exhibit DD-2, Prosecution]
"41-B"	Allotment and Obligation Slip for December 1-31, 2001 of accused Sergio Andrade and Chona Andrade Tolentino [Exhibit DD-1, Prosecution]
"41-C" to "41-C-2"	Contract of Services for October 1, 2001 to December 31, 2001 of accused Sergio Andrade and Chona Andrade-Tolentino [Exhibit AA, Prosecution]
"41-D"	Daily Time Record of accused Chona Andrade for December 1-31, 2001 [Exhibit UU-5, Prosecution]
"41-E"	Daily Time Record of accused Sergio Andrade for December 1-31, 2001 [Exhibit SS-5, Prosecution]
"42"	Time Book and Payroll for December 2001 of accused Sergio Andrade and Chona Andrade-Tolentino
"42-A"	Summary of Payrolls for December 2001 of accused Sergio Andrade and Chona Andrade-Tolentino
"42-C" to "42-C-2"	Contract of Services for October 1, 2001 to December 31, 2001 of accused Sergio Andrade and Chona Andrade - Tolentino [Exhibit AA, Prosecution]
"43"	Time Book and Payroll for April 1-30, 2002 of accused Doral [Exhibit LL, Prosecution]
"43-A"	Summary of Payrolls for April 1-30, 2002 of accused Doral [Exhibit LL-2, Prosecution]
"43-B"	Allotment and Obligation Slip for April 1-30, 2002 of accused Doral [Exhibit LL-1, Prosecution]
"43-C" to "43-C-2"	Contract of Services for April 1, 2002 to June 30, 2002 of accused Doral [Exhibit KK, Prosecution]
"43-D"	Daily Time Record of accused Doral for April 1-30, 2002 [Exhibit MM, Prosecution]
"43-E"	Accomplishment Report of accused Doral for April 1-30, 2002 [Exhibit LL-3, Prosecution]
"44"	Joint Decision dated September 4, 2015 in Criminal Case Nos. 11179-3-2003 to 11183-3-2003, entitled "People of the Philippines v. Rosie Bajenting" consisting of 18 pages [Exhibit 67 to 67-A, series-Palma Gil-Roflo]
"45"	Order dated September 29, 2015 in Criminal Case Nos. 11179-3-2003 to 11183-3-2003, entitled "People of the Philippines v. Rosie Bajenting" [Exhibit 68-Palma Gil-Roflo]
"45-A"	Application for Probation dated September 29, 2015 filed by Rosie Bajenting in Criminal Case Nos. 11179-3-2003 to 11183-2003, entitled, "People of the Philippines v. Rosie Bajenting" [Exhibit 69 - Palma Gil-Roflo]
"46"	Certification dated October 1, 2002 issued by



	Congressman Belma A. Cabilao of the Lone District of Zamboanga Sibugay [Exhibit 19-Palma Gil]
"47"	Certification dated October 3, 2002 issued by Representative Jose Apolinario L. Lozada, Jr. of the 5 th District of Negros Occidental [Exhibit 20- Palma Gil]
"48"	Letter dated May 6, 2002 by Undersecretary Mario L. Relampagos to Provincial Governor, Davao Oriental showing the Special Allotment Release
"49"	Letter dated May 28, 2002 by Secretary Emilia T. Boncodin to Provincial Governor, Davao Oriental showing the Notice of Funding Check Issued Fund 103
"50"	Letter dated June 13, 2001 by Rep. J. Apolinario L. Lozada, Jr. to Hon. Elena Palma Gil, Provincial Governor Davao Oriental showing the allocation of funds for Davao Oriental and the issuance by the Department of Budget and Management of MDS Check No. 0009279923 dated May 27, 2002 in the amount of Php30,949,909.00 to cover financial support of the Province of which Php 750,000.00 credited to the account of the Governor.
"51"	Letter dated September 2, 2002 by Sec. Emilia T. Boncodin to the Provincial Governor, Davao Oriental showing the Notice of Funding Release in the amount of Php 25, 528, 524.00 and deposited to Province Account for financial support for priority development programs and projects upon the initiative of Rep. Jose Apolinario Lozada, chargeable against the Priority Development Fund.
"52"	Letter dated December 13, 2002 by Undersecretary Mario L. Relampagos to Hon. Belma A. Cabilao, Representative showing the release of Php 100,000.00 intended for the financial support for priority development project chargeable to Priority Development Assistance Fund.
"53"	Department of Budget Special Allotment Release Order issued to the Province of Davao Oriental showing the release of an amount covered by release order.
"54"	Letter dated March 20, 2003 by Achilles Gerardo C. Bravo, OIC-Regional Director, Regional Office XI , Davao City showing the deposit with LBP Branch Davao upon the initiative of Rep. Belma Cabilao.
"55"	Daily Wage Payroll for February 1-15, 2003 of accused Chona Tolentino [Exhibit WW, Prosecution]
"55-A"	Summary of Payrolls for February 1-15, 2003 of accused Chona Tolentino [Exhibit WW-3, Prosecution]
"55-B"	Allotment and Obligation Slip for February 1-15, 2003 [Exhibit WW-1, Prosecution]

"55-C"	Job Order of accused Chona Tolentino for January 1, 2003 to June 30, 2003 [Exhibit VV, Prosecution]
"55-D"	Daily Time Record of accused Chona Tolentino for February 1-15, 2003 [Exhibit WW-4, Prosecution]
"55-E"	Accomplishment Report of accused Chona Tolentino for February 1-15, 2003 [Exhibit WW-3, Prosecution]
"56"	Daily Wage Payroll for March 1-15, 2003 of accused Chona Tolentino [Exhibit XX, Prosecution]
"56-A"	Summary of Payrolls for March 1-15, 2003 of accused Chona Tolentino [Exhibit XX-3, Prosecution]
"56-B"	Allotment and Obligation Slip for March 1-15, 2003 of accused Chona Tolentino [Exhibit XX-1, Prosecution]
"56-C"	Job Order of accused Chona Tolentino for January 1, 2003 to June 30, 2003 [Exhibit VV, Prosecution]
"56-D"	Daily Time Record of accused Chona Tolentino for March 1-15, 2003 [Exhibit YY-3, Prosecution]
"56-E"	Accomplishment Report of accused Chona Tolentino for March 1-15, 2003 [Exhibit XX-3, Prosecution]
"57"	Daily Wage Payroll for March 16-30, 2003 of accused Chona Tolentino [Exhibit YY, Prosecution]
"57-A"	Summary of Payrolls for March 16-30, 2003 of accused Chona Tolentino [Exhibit YY-2, Prosecution]
"57-B"	Allotment and Obligation Slip for March 16-30, 2003 of accused Chona Tolentino [Exhibit YY-1, Prosecution]
"57-C"	Job Order of accused Chona Tolentino for January 1, 2003 to June 30, 2003 [Exhibit VV, Prosecution]
"57-D"	Daily Time Record of accused Chona Tolentino for March 16-30, 2003 [Exhibit YY-3, Prosecution]
"57-E"	Accomplishment Report of accused Chona Tolentino for March 16-30, 2003 [Exhibit YY-3, Prosecution]
"58"	Special Power of Attorney executed by accused Ma. Consuelo Palma Gil, accused Chona Andrade, Jerico Ebita and Sergio Andrade in favor of Rosie Bajenting [Exhibit ZZ-Prosecution]

As adverted to earlier, the Court admitted all the aforementioned exhibits in its Resolution dated October 24, 2016.⁷²⁴

⁷²⁴ pp. 615-618, Vol. X, Record

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THE COURT'S RULING

The accused stand charged of violation of Section 3(e) of R.A. No. 3019 on five (5) counts and of the complex crime of estafa through falsification of a public document likewise on five (5) counts.

A review of the Informations in these cases shows that the prosecution anchors its theory on the negative allegation that the accused job order employees never rendered any work.⁷²⁵ The Court must perforce begin with a determination of this issue as its resolution is decisive for both sets of cases.

Under Section 3 (m) of Rule 131 of the Rules of Court, it is disputably presumed that official duty has been regularly performed. As a general rule, official acts enjoy the presumption of regularity, and the presumption may be overthrown only by evidence to the contrary.⁷²⁶ It is also settled that if a criminal charge is predicated on a negative allegation, or that a negative averment is an essential element of a crime, the prosecution has the burden of proving the charge.⁷²⁷

The presumption of regularity of official acts may be rebutted by affirmative evidence of irregularity or failure to perform a duty.⁷²⁸ Likewise, 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.⁷²⁹ Stated otherwise, it is not incumbent upon 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,

⁷²⁵ The Informations in SB-06-CRM-0025 to 0029 (for violation of Section 3[e] of R.A. No. 3019) use the phrase "never rendered any actual work" while the Informations in SB-06-CRM-0030 to 0034 (for Estafa through Falsification of a Public Document) use the phrase "did not render actual work".

⁷²⁶ *Reyes v. Belisario* 596 SCRA 31 (2009), citations omitted

⁷²⁷ *People v. Macalaba* 395 SCRA 461 (2003)

⁷²⁸ *Savilla v. Cardenas* 497 SCRA 428 (2006) citing *Mabsucang v. Judge Balgos*, 398 SCRA 158, 163 (2003)

⁷²⁹ *People v. Macalaba* 395 SCRA 461 (2003) citing *People v. Manalo* 230 SCRA 309 (1994)

could readily be disproved by the production of documents or other evidence within the accused's knowledge or control.⁷³⁰

Applying the aforesaid doctrines to the present case, the Court finds that the prosecution was able to produce sufficient evidence of irregularity to rebut the presumption of the regularity of official acts, while at the same time establishing a *prima facie* case that the accused job order employees did not render any work. Indeed, the act of rendering work is so intimately within the knowledge of the accused. Thus, the evidence thereof is so easily within their control.

First. The DTR that a public official or employee must fill up is a public document which has characteristics distinct from other public documents.⁷³¹ It should contain a "true and correct" report of hours of work performed, record of which was made daily at the time of arrival at and departure from office.⁷³² A DTR is primarily, if not solely, intended to prevent damage or loss to the government as would result in instances where it pays an employee for no work done.⁷³³

The Administrative Code of the Philippines provides that each head of department or agency shall require a daily record of attendance of all the officers and employees under him including those serving in the field or on the water, to be kept on the proper form and, whenever possible, registered on the bundy clock.⁷³⁴

It bears stressing that the DTRs and accomplishment reports are normally the primary and direct proof to show that work was indeed performed. It has been held that the best evidence to prove attendance in office is the daily time record duly signed by the employee and verified by his or her immediate superior.⁷³⁵

⁷³⁰ *Id*

⁷³¹ Layug vs. Sandiganbayan, 338 SCRA 156 (2000)

⁷³² *Id* citing Suan vs. Resuello, 65 SCRA 301, 303 [1975]

⁷³³ Ombudsman v. Torres 543 SCRA 46,58 (2008), citing Beradio v. Court of Appeals, 103 SCRA 567, 583 (1981)

⁷³⁴ Sec. 2, Rule XVII of the Rules Implementing Book V of Executive Order No. 292 (The Administrative Code of 1987)

⁷³⁵ Re: Report of Atty. Elenita Macatangay-Alviar, Branch Clerk of Court, Regional Trial Court, Branch 102 of Quezon City on the Alleged

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In the present cases, however, the Court is presented with a situation where the untruthfulness and irregularity of these documents were established, if not admitted.

Second. While accused Roflo testified that the job order employees allegedly rendered work, she herself admitted that the entries in their DTRs were not truly reflective of the actual times these accused job order employees purportedly rendered service. Thus, during her cross-examination, she testified:

Justice Quiroz:

Q Well and since you have testified that especially that named person Andrade reported in the office at flexi time perhaps, being a working student?

A Yes, Your Honor.

Q **So in the DTR submitted to get his salary, does it reflect the true time of arrival of reporting to the office and his departure or not?**

A **No, Your Honor.**

Q What do you mean by "no"? Does it reflect or not?

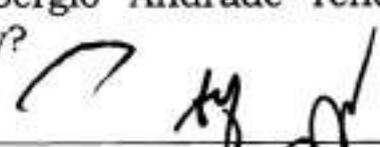
A The actual time you mean, Your Honor?

Justice Quiroz:

Yes.

Witness:

The free time of Sergio Andrade rendering service in Davao City?



X-----X

Justice Quiroz:

Yes.

A No, Your Honor because the DTR should reflect only the standard official time which is 8:00 to 5:00⁷³⁶

XXX XXX XXX

PJ Tang

Madam Prosecutor, before you proceed any further. May I just follow up on the question of Justice Quiroz.

So, you signed the DTRs of Mr. Andrade among other job order employees, right?

A Yes, Your Honor

Q **And according to you, what is reflected in the DTR of Mr. Andrade is that he rendered work from 8:00 o'clock in the morning till 5:00 in the afternoon. But in point of fact, that is not necessarily reflective of the actual time that he rendered work?**

A **Yes, Your Honor.**⁷³⁷

XXX XXX XXX

Justice Quiroz

Q Yes. So at one given time, how many JO employees stayed at that satellite office?

A Two or three, Your honor.

⁷³⁶ pp. 10-11, TSN, March 16, 2015
⁷³⁷ p. 13, TSN, March 16, 2015

x-----x

Q Two or Three?

A Yes, Your Honor.

Q And they operate that satellite office 24/7?

A Yes, Your Honor.

Q It is always open?

A Yes, Your Honor.

Q And so therefore, the true rendered time does not really reflect in the DTR, correct?

A Yes, Your Honor.

Q But that you only submit the DTR is for purposes of getting their salary, correct

A For the processing of salaries, Your Honor.

Q Of their salaries?

A Yes, Your Honor.

Q So the entries thereon are not true time rendered?

A Yes, Your Honor... ..⁷³⁸

Third. A perusal of the accomplishment reports leads this Court to agree with the COA Auditor and prosecution witness Felipe Provideo that they are not sufficient to prove that a certain task or job was performed.⁷³⁹ Indeed, the accomplishment reports are so bereft of details that they cast serious doubt on whether work was actually performed.

To illustrate, the accomplishment reports for September 1-31, 2002 (**Exhibit "J-3"**), October 16-31, 2002 (**Exhibit "L-3"**), and May 1-31, 2002 (**Exhibit "N-3"**) read:

⁷³⁸ pp. 15-16, TSN, March 16, 2015
⁷³⁹ *Id.*

DECISION

People vs. MA. CONSUELO TOROBA PALMA GIL-ROFLO, et al.
 SB-06-CRM-0025-34

x-----x

Accomplishment Report⁷⁴⁰
 For the Period Covered
 September 1-31, 2002

Name	Designation	Work Accomplished	Signature
1. SERGIO ANDRADE	Legislative Staff	Doing Clerical Works	(SGD)
2. JERICO EBITA	-do-	-do-	(SGD)
3. CHONA ANDRADE	-do-	-do-	(SGD)
4. NORMAN JAY DURAL	-do-	-do-	(SGD)
5. DEREK ANDRADE	-do-	-do-	(SGD)

APPROVED:

(SGD)
 HON. MA. CONSUELO T. PALMA-GIL

ACCOMPLISHMENT REPORT⁷⁴¹

DATE	NAME	DESIGNATION	WORK ACCOMPLISHED	SIGNATURE
Oct. 16-31, 2002	Sergio Andrade	Legislative Staff	Doing Assigned Work	(SGD)
-do-	Jerico Ebita	Legislative Staff	Doing Assigned Work	(SGD)
-do-	Chona Andrade	Legislative Staff	Doing Assigned Work	(SGD)
-do-	Norman Jay Dural	Legislative Staff	Doing Assigned Work	(SGD)
-do-	Derek Andrade	Legislative Staff	Doing Assigned Work	(SGD)

APPROVED:

(SGD)
 MA. CONSUELO T. PALMA-GIL
 Board Member

740 Exhibit "J-3"

741 Exhibit "L-3"

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ACCOMPLISHMENT REPORT⁷⁴²

DATE	NAME	DESIGNATION	WORK ACCOMPLISHED	SIGNATURE
May 1-31, 2002	Chona Andrade	Legislative Staff	Doing Assigned Work	(SGD)
-do-	Sergio Andrade	Legislative Staff	Monitoring	(SGD)
-do-	Aikito Ebita	Legislative Staff	Researcher	(SGD)
-do-	Jerico Ebita	Driver	Doing Assigned Work	(SGD)
-do-	Norman Jay Dural	Legislative Staff	Doing Assigned Work	(SGD)

APPROVED:

(SGD)
MA. CONSUELO T. PALMA-GIL
Board Member

The accomplishment reports for the periods of: November 1-30, 2002 (Exhibit "**M-3**"), June 1-30, 2002 (Exhibit "**O-3**"), January 1-31, 2002 (Exhibit "**P-3**"), February 1-28, 2002 (Exhibit "**Q-3**"), March 1-15, 2002 (Exhibit "**R-3**"), March 16-31, 2002 (Exhibit "**S-3**"), April 1-15, 2002 (Exhibit "**U-3**"), April 16-30, 2002 (Exhibit "**V-3**"), April 1-30, 2002 for accused Doral (Exhibit "**LL-3**"), February 1-15, 2003, March 1-15, 2003, and March 16-31, 2003 for accused Chona Andrade Tolentino (Exhibit "**WW-3**", "**XX-3**", and "**YY-3**") all contain similar general statements.

Worse, some of the accomplishment reports do not even contain any entry in the "Work Accomplished" portion. The accomplishment reports for the periods of July 16-31, 2002 (Exhibit "**H-3**"), August 1-30, 2002 (Exhibit "**I-3**") and October 1-15, 2002 (Exhibit "**K-3**") read:

X-----X

Accomplishment Report⁷⁴³
 For the Period Covered
 July 16-31, 2002

Name	Designation	Work Accomplished	Signature (SGD)
1. SERGIO ANDRADE	Legislative Staff	_____	_____
2. JERICO EBITA	Legislative Staff	_____	_____
3. CHONA ANDRADE	Legislative Staff	_____	_____
4. NORMAN JAY DURAL	Legislative Staff	_____	_____
5. DEREK ANDRADE	Legislative Staff	_____	_____

APPROVED:

(SGD)
MA. CONSUELO T. PALMA-GIL

Accomplishment Report⁷⁴⁴
 For the Period Covered
 August 1-30, 2002

Name	Designation	Work Accomplished	Signature (SGD)
1. SERGIO ANDRADE	Legislative Staff	_____	_____
2. JERICO EBITA	Legislative Staff	_____	_____
3. CHONA ANDRADE	Legislative Staff	_____	_____
4. NORMAN JAY DURAL	Legislative Staff	_____	_____
5. DEREK ANDRADE	Legislative Staff	_____	_____

APPROVED:

(SGD)
MA. CONSUELO T. PALMA-GIL

743 Exhibit "H-3"
 744 Exhibit "I-3"

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x-----x

Accomplishment Report ⁷⁴⁵ For the Period Covered October 1-15, 2002			
Name	Designation	Work Accomplished	Signature (SGD)
1. SERGIO ANDRADE	Legislative Staff	_____	_____
2. JERICO EBITA	Legislative Staff	_____	_____
3. CHONA ANDRADE	Legislative Staff	_____	_____
4. NORMAN JAY DURAL	Legislative Staff	_____	_____
5. DEREK ANDRADE	Legislative Staff	_____	_____

APPROVED:

(SGD)
Hon. Ma. Consuelo T. Palma-Gil

Furthermore, accused Roflo admitted that these accomplishment reports were not prepared by the accused job order employees themselves but by Bajenting, who had no personal knowledge of the actual work output or schedule of the accused, to wit:

Q This accomplishment report was prepared definitely not [by] the job order employees, right? How did they sign this accomplishment report?

A **It was prepared by Ms. Rosy Bajenting and it is given to the job orders (employees) in Davao City for their signatures, ma'am.**⁷⁴⁶

Q Why is it not the job order employees who would accomplish the accomplishment report in the first place if it is their accomplishment report?

Q Because the accomplishment report, as I have said, has no specific format and the Office of the Vice-Governor required us, the Board Members, to expedite the processing of the salaries per office

⁷⁴⁵ Exhibit "K-3"

⁷⁴⁶ Emphasis supplied; p.50, TSN, March 16, 2015

which is five (5) job order (employees) per office, ma'am.

Q And you don't have any logbook to reflect, reflecting therein the actual output of the job order employee to support this accomplishment report?

A There is no logbook as I can recall, ma'am.

Q Madam witness, the one who accomplished the accomplishment report was a staff from Davao Oriental, right?

A Yes, ma'am.

Q He or she was never assigned in the satellite office?

A Yes, ma'am. But he knows the satellite office.

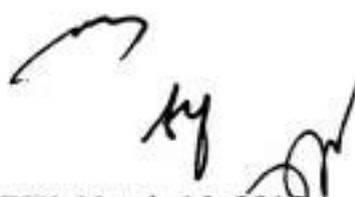
Q And since he or she was not assigned in the satellite office, he or she has no knowledge, personal knowledge on the output of this job order employees, right?

A She was not assigned, we cannot assign her in two places. She has to be stationed in the province or in the satellite office, ma'am.

Q Answer my question, Madam Witness. Since this person who accomplished the accomplishment report was assigned in Davao Oriental and not in Davao City, she has no personal knowledge on the output, the actual output of the job order employees, right?

A Yes, ma'am.⁷⁴⁷

PJ TANG:



Q So where did she base her data contained in [the] accomplishment report if she has no knowledge, she has no actual knowledge of the work that was performed by the job order employee?

A It is through our report of that person if that person is able to render the work during the specific period, Your Honor.

Q The person who prepared this accomplishment report is assigned in Davao Province, right?

A Yes, Your Honor.

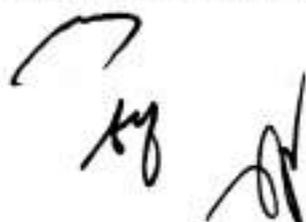
Q But the job order employees assigned in the satellite office [are] based in Davao City, right?

A Yes, Your Honor.

Q The question is, where did this employee assigned in the Provincial Office get her data contained in [the] accomplishment report when she was not in Davao City to be able to actually observe the work that was accomplished or done by the job order employees, that's the point; that is the question.

A The answer, Your Honor is from our advice, from the board members themselves. And also, this Rosy Bajenting knows these persons assigned in Davao. In fact, I believe she calls them to check upon them if they are still in the satellite office and also through my advice, Your Honor as board member that these persons are doing the work assigned to them in the satellite office.

Q So in other words, the data contained in that accomplishment report is merely hearsay because the person who prepared it, did not actually see these job order employees perform their jobs in your satellite office or elsewhere wherever they may have been assigned?

Handwritten signature and initials, possibly "Ry" and "Ad", with a checkmark above them.

x-----x

A But the ---

Q No. Just answer the question.

ATTY. DE CASTRO:

She might not know, Your Honor what's the concept of hearsay.

PJ TANG:

Q She did not act, okay. This employee assigned in the Davao Provincial Office prepared the accomplishment report, right?

A Yes, Your Honor.

Q But this same employee was not in your Davao Satellite Office and witnessed these job order employees perform their jobs whether in that same place or elsewhere if they may have been assigned elsewhere?

A Yes, Your Honor.

Q So in other words, where did she get the data appearing in [the] accomplishment report that this particular job order employee worked or this is the accomplishment report?

A The accomplishment report, the data input is so general, Your Honor. For example, for Chona Andrade or any of the job order (employees) work accomplished doing the assigned task. That would be it. That is the general term and besides, Your Honor -

Q All right. Stop it. So the description is made in general terms, doing assigned task?

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x-----x

A Yes, your Honor.

Q But the one who prepared this accomplishment report did not know as a fact whether indeed this job order employee perform[ed] his or her assigned task because she did not actually see them perform this assigned task?

A Did not actually, Your Honor, yes but she would know because - - ⁷⁴⁸

Fourth. The prosecution was able to prove the personal circumstances of the accused job order employees that cast serious doubt on their having rendered work. As confirmed by them in their own testimonies, accused Sergio and Derrick Andrade were enrolled in the University of Mindanao at the same time that they were employed as job order employees.⁷⁴⁹ The schedule of their classes clearly shows that they conflicted with the working hours stated in their DTRs, which all the more shows the falsity of these documents.

In his Judicial Affidavit dated March 7, 2016,⁷⁵⁰ accused Derrick P. Andrade confirmed that he was enrolled in the following classes:

1. First Semester – First Term⁷⁵¹
[June, July and August, 2002]

Subject	Schedule
1580 PHYS 235	8:00 A.M. to 10:00 A.M. Monday-Friday
1581 MATH 231	10:00 A.M. to 1:00 A.M. Monday-Friday
1582 FIL 7A	11:00 A.M. to 12:00 NN Monday-Friday
0261 MAT SC 2	1:30 P.M. to 2:30 P.M.

⁷⁴⁸ p. 54, TSN. March 16, 2018

⁷⁴⁹ Judicial Affidavit of Sergio Andrade, pp. 246-249, Vol. VIII, *Record*;
Judicial Affidavit of Derrick Andrade, pp. 142-144, Vol. VIII, *Record*

⁷⁵⁰ pp. 131-187, Vol. VIII, *Record*

⁷⁵¹ p.142, Vol. VIII, *Record*

	Monday - Friday
0693 PE 3	7:00 A.M. to 11:00 A.M. Saturday

2. First Semester-Second Term⁷⁵²
[August, September and October]

Subject	Schedule
0225 HIST 1	7:00 A.M. to 8:00 A.M. Monday-Friday
1584 CS 24	8:00 A.M. to 10:00 A.M. Monday- Friday
1581 MATH 231	10:00 A.M. to 11:00 A.M. Monday-Friday
1585 ENG. 2	11:00 A.M. to 12:00 NN Monday-Friday

3. Second Semester – First Term:
[November, 2002 to January, 2003]

Subject	Schedule
7431 CS 31	7:00 A.M. to 9:00 A.M. Monday-Friday
4472 PHYS 245L	10:00 A.M. to 12:00 NN Monday-Friday
4478 PHILO 1A	12:30 A.M. to 1:30 A.M. Monday – Friday
4480 CS 26	1:30 A.M. to 3:30 A.M. Monday - Friday

On the other hand, accused Sergio U. Andrade, in his Judicial Affidavit dated April 7, 2016,⁷⁵³ similarly confirmed his enrollment in the following classes:

1. First Semester – First Term
[June, July and August, 2001]

Subject	Schedule
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⁷⁵² p. 143, Vol. VIII, *Record*
⁷⁵³ pp. 228- 343, Vol. VIII, *Record*

Handwritten signature and initials, possibly 'S. U. Andrade' and 'S. U.', with a large flourish above.

3918 COMPED 2A	7:00 a.m. to 8:00 a.m. Monday - Friday
1665 LIT 1	9:00 a.m. to 10:00 a.m. Monday - Friday
4023 PHILO 2	10:00 a.m. to 11:00 a.m. Monday - Friday
3463 RES IC	12:30 p.m. to 1:30 p.m.

2. First Semester - Second Term
[August, September, and October 2001]

Subject	Schedule
4005 POLAD M5	2:30 p.m. to 3:30 p.m. Monday- Friday
3920 POLAD M4	7:30 p.m. to 8:30 p.m. Monday - Friday
1764 LAW 3	8:30 p.m. to 9:30 p.m. Monday - Friday

3. Second Semester- Term First Term:
[November, 2002 to January 2003]

Subject	Schedule
7383 CHEM	1:30 p.m. to 4:30 p.m. Monday- Friday
5606 LEA	4:30 p.m. to 5:30 p.m. Monday - Friday
5620 LIT	6:30 p.m. to 7:30 p.m. Monday - Friday
5416 LEA	7:30 p.m. to 8:30 p.m. Monday - Friday

4. Second Semester Second Term:
[last week of January, 2003 up to March, 2003]

Subject	Schedule
7382 CHEM 1L	2:30 p.m. to 3:30 p.m. Monday- Friday
5516 CRMTC INL	3:30 p.m. to 5:30 p.m. Monday - Friday
5645 LEA 6N	7:30 p.m. to 8:30 p.m.

5. Summer Class 2002
[April to May]

Subject	Schedule
8371 LAW 4C	2:00 p.m. to 3:30 p.m. Monday - Friday
82425 CRMTC 2NL	5:00 p.m. to 8:00 p.m. Monday - Friday

As to accused Doral, he confirmed that he was reviewing for, and took the 2002 Bar Examinations, while employed as a job order employee.⁷⁵⁴

Fifth. An examination of the DTRs of the accused job order employees reveals that they never incurred any tardiness or absences during their respective contract periods. This is highly improbable as it is contrary to human experience.

Sixth. An examination of the signatures of the accused job order employees in their DTRs, contracts of service and accomplishment reports, *vis-à-vis* their submissions before this Court reveals visible differences in the styles and strokes. This further buttresses the prosecution's theory and supports Bajenting's testimony that the signatures in the DTRs, contracts of service, and accomplishment reports were forged. The signatures are reproduced below:

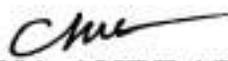
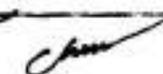
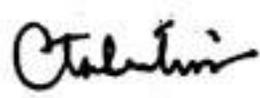
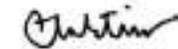
⁷⁵⁴ Judicial Affidavit of Norman Jacinto P. Doral, p. 625, Vol VIII, *Record*; Exhibit "JJ", Original copy of the letter dated October 11, 2006 from the Office of the Bar Confidant, Supreme Court that Norman Jacinto Doral took the bar examinations in September 2002

DECISION

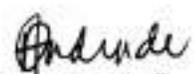
People vs. MA. CONSUELO TOROBA PALMA GIL-ROFLO, et al.
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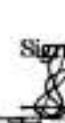
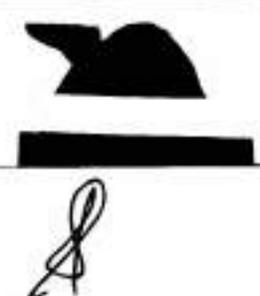
For Accused Chona Andrade		
DTR for December 1-31, 2001 (Exhibit "UU-5")	Contract of Service for July 16- December 31, 2002 (Exhibit "G")	Accomplishment Report (Exhibit "H-3")
 CHONA ANDRADE Signature	 CHONA ANDRADE Second Party	
UNDERTAKING (For Deposit of Cash as Bail; pp. 230-232, Vol. III, Record)	Judicial Affidavit dated June 10, 2016 (p. 397, Vol. VIII, Record)	
CHONA A. TOLENTINO 	 CHONA U. ANDRADE-TOLENTINO Affiant	


by


For Accused Derrick P. Andrade		
DTR for August 1-15, 2002 (Exhibit "PP-1")	Contract of Service for July 16- December 31, 2002 (Exhibit "G")	Accomplishment Report (Exhibit "H-3")
	Second Party  DEREK ANDRADE Second Party	
CASH BAIL BOND Stipulation before the Regional Trial Court Branch 10 of Cebu City (pp. 188-190, Vol III, Record)		Judicial Affidavit dated March 7, 2016 (p. 145, Vol. VIII, Record)
 DERRICK P. ANDRADE Accused		 DERRICK P. ANDRADE Affiant



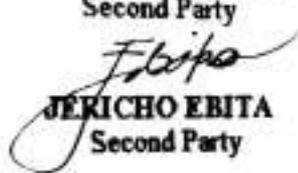
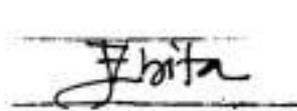


For Accused Sergio U. Andrade		
DTR for the Month of May 2002 (Exhibit "SS-12")	Contract of Service for July 16- December 31, 2002 (Exhibit "G")	Accomplishment Report (Exhibit "H-3")
<p>-----</p> <p>pines.</p>  <p>SERGIO ANDRADE Signature</p>	 <p>SERGIO ANDRADE Second Party</p>	<p>Signature</p>  <p>-----</p>
<p>UNDERTAKING (For Deposit of Cash as Bail; pp.220-221, Vol. III, Record)</p>		<p>Signature in Judicial Affidavit dated April 7, 2016 (P. 249, Vol. VIII, Record)</p>
		<p>-----</p>  <p>SERGIO U. ANDRADE Affiant</p>





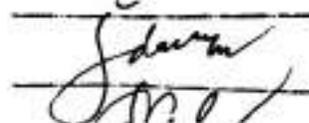
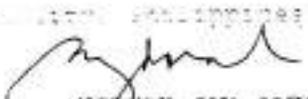
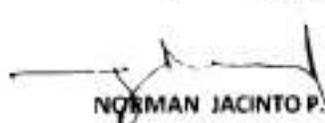
x-----x

For Accused Jericho O. Ebita		
DTR for January 1-31, 2002 (Exhibit "HH")	Contract of Service for July 16-December 31, 2002 (Exhibit "G")	Accomplishment Report (Exhibit "H-3")
 Signature	Second Party  JERICHO EBITA Second Party	
UNDERTAKING (For Deposit of Cash Bail Bond) before the Municipal Circuit Court of Makilala-Tulunán, Cotabato (p.374, Vol. III, Record)		Signature in Judicial Affidavit dated June 21, 2016 (p. 531, Vol. VIII, Record)
 JERICO O. EBITA Principal License No. MO6-99-024175		 JERICO O. EBITA Affiant

by

[Signature]

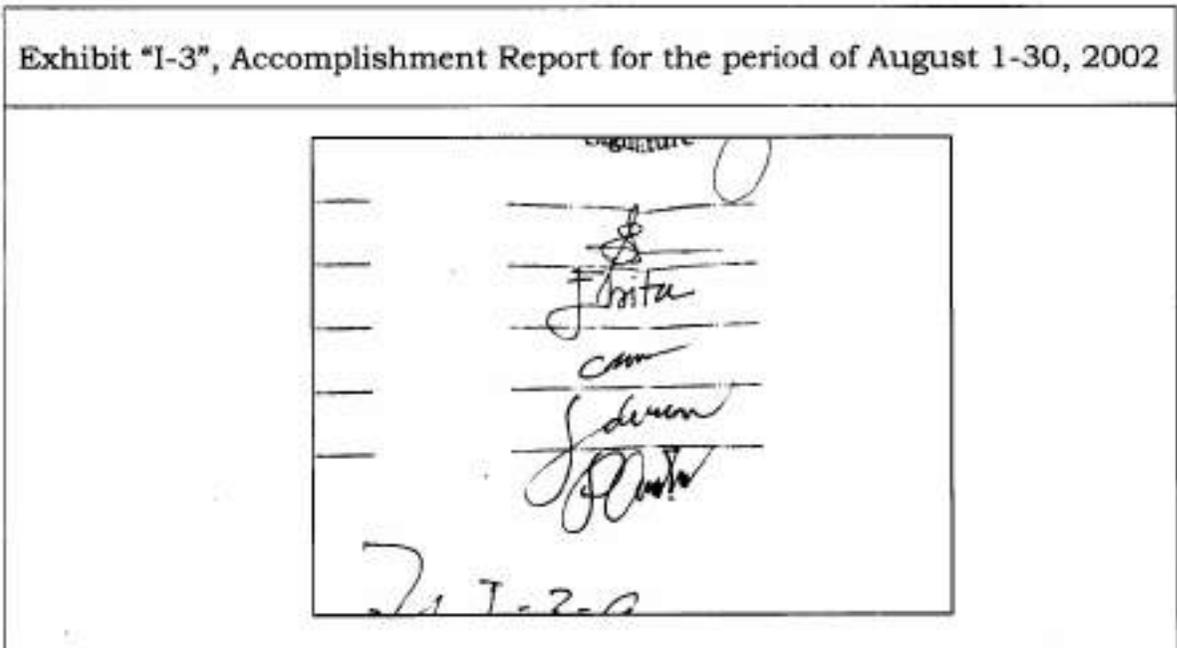
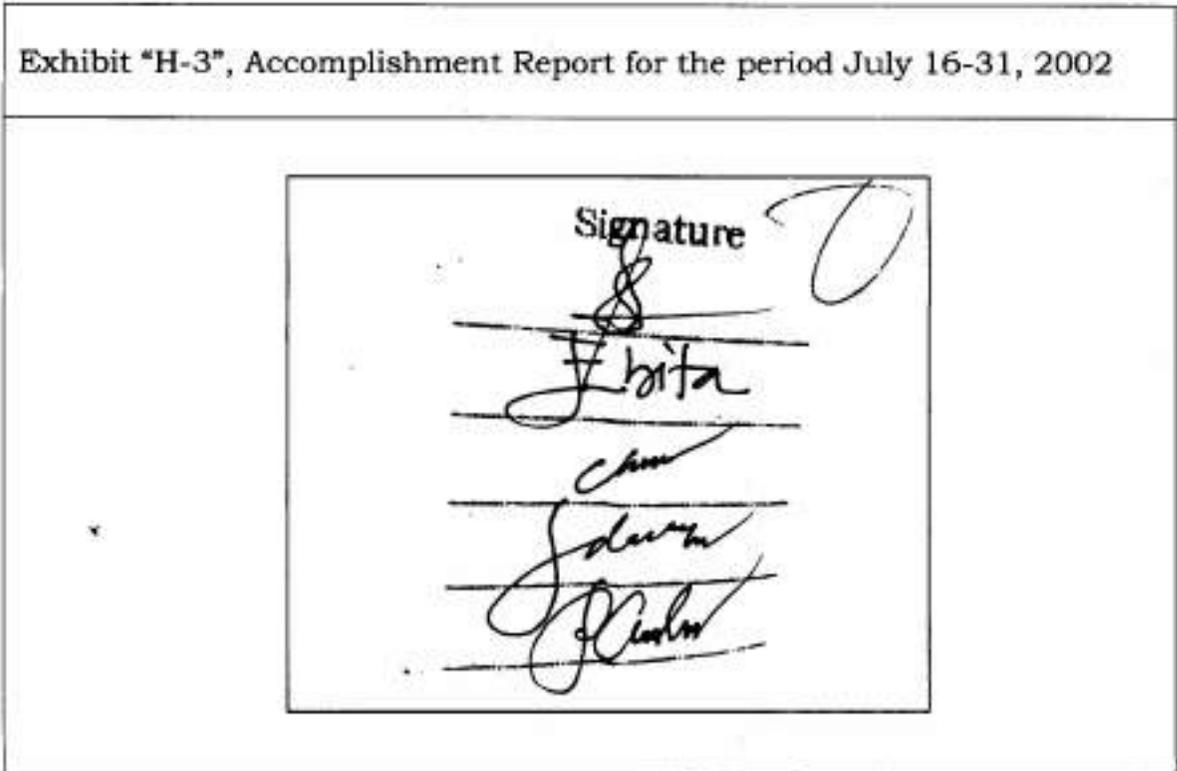
X-----X

For Accused Norman Jacinto P. Doral		
DTR for the Month of April, 2002 (Exhibit "MM")	Contract of Service for July 16- December 31, 2002 (Exhibit "G")	Accomplishment Report (Exhibit "H-3")
<p>I that the above statements is correct and true. Date at _____ 2002</p> <p> NORMAN JAY DURAL Here and Signature</p> <p>I that the records of hours was made done daily.</p>	<p> NORMAN JAY DURAL Second Party</p>	<p></p>
<p>CASH BAIL BOND stipulation before the Regional Trial Court of Cebu Branch 10 (pp. 202-203, Vol. III, Record)</p>		<p>Signature in Judicial Affidavit dated June 21, 2016 (p. 625, Vol. VIII, Record)</p>
<p> NORMAN JAY JACINTO P. DORAL Accused</p>		<p> NORMAN JACINTO P. DORAL Affiant</p>





What is most telling is the plainly observable similarity of signatures of the accused job order employees in the same accomplishment reports:



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x-----x

Exhibit "J-3", Accomplishment Report for the period of September 1-31, 2002

Completed Work	Signature
	<i>[Signature]</i>

Arch. 5/5

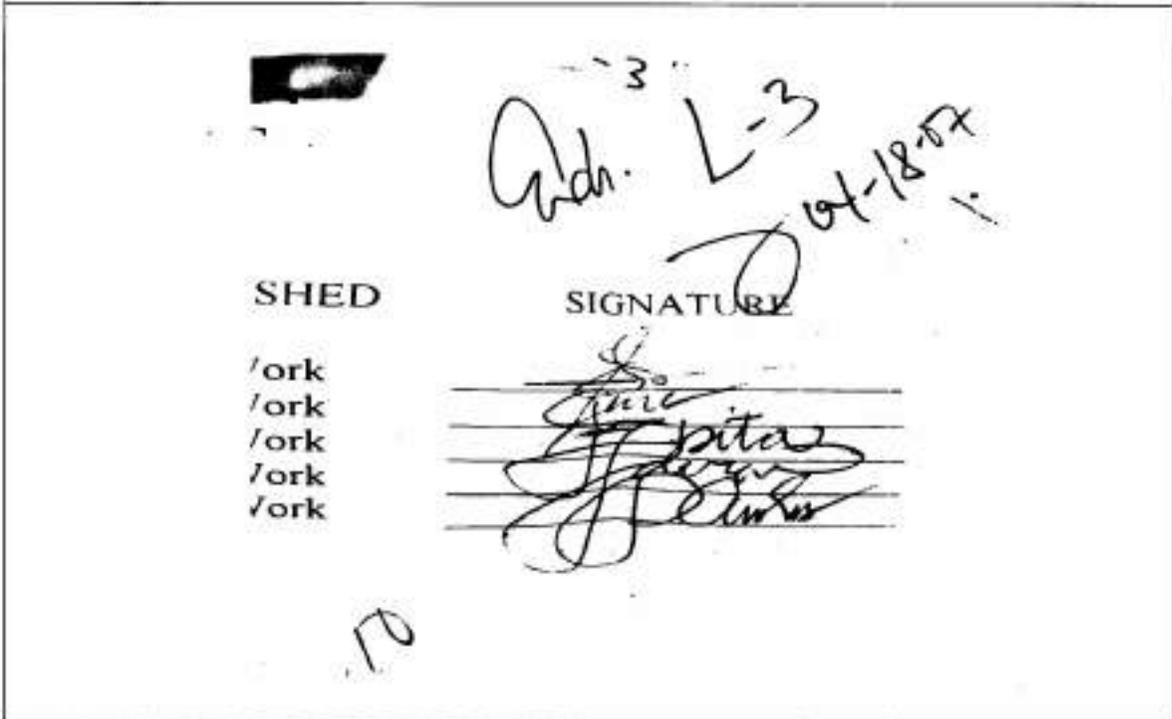
Exhibit "K-3", Accomplishment Report for the period of October 1-15, 2002

Completed	Signature
	<i>[Signature]</i>

Arch. K-3 04-18-02

[Handwritten marks]

Exhibit "L-3", Accomplishment Report for the period of October 16-31, 2002



As can be seen from the aforesaid exhibits, the writing style, strokes and imprint of the writing instrument used are so exceedingly similar unquestionably indicating that they were made by the same person or persons. Even to the untrained, the same cannot escape notice.

Based on the demonstrated irregularities established by the prosecution, the Court finds that the prosecution was able to present sufficient evidence to rebut the presumption of regularity of official acts and establish a prima facie¹ case that the accused job order employees did not render work.

¹ See People v. Manalo, 230 SCRA 309 (1994), where the Court explained: 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."

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serious doubt on their defense of having actually rendered work.

Despite an assiduous examination of the evidence produced by the accused in their defense, the Court finds that the prosecution's *prima facie* case remains un rebutted.

We cannot give any evidentiary weight to the undated Certification⁷⁵⁸ of the Office of the Provincial Accountant of Davao Oriental, which reads:

This is to certify that as per records from this office the Provincial Government of Davao Oriental has transferred funds to Davao Medical Center in Davao City and Regional Hospital in Apokon, Tagum City to accommodate the medical needs of the indigent constituents of this Province. The checks that [have] been issued to the said Hospitals are listed as follows:⁷⁵⁹

To be sure, all that the said certification indicates is the transfer of funds from the Province of Davao Oriental to the hospitals in Davao City and Tagum Regional Hospital. It does not indicate that the said cash transfers were made for the benefit of patients who sought help from the alleged satellite office of accused Roflo.

Indeed, the said certification is insufficient basis to infer that the same transfer of funds from the Province indicated therein were due to the operation of the purported satellite office or the actions of the accused job order employees.

Moreover, even if the Court were to attribute the transfers solely to the purported work of the accused job order employees in the satellite office, a careful evaluation of the document only weakens the accused's case. The table below represents the transfers pertinent to the periods in the present case (2001-2003) for which the accused job order employees were purportedly employed:

⁷⁵⁸ Exhibit "55" for Accused Roflo

⁷⁵⁹ *Id*

Handwritten signature and initials in black ink, appearing to be 'by' followed by a stylized signature.

Thus, the burden was shifted to the accused job-order employees to prove that they actually rendered work. This matter was immediately within their knowledge and, which, if untrue, should readily have been disproved by the production of documents or other evidence within their knowledge and control.

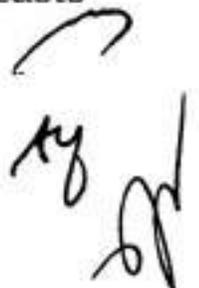
To prove that they rendered work, the accused job order employees gave almost identical testimonies that they rendered work in differing capacities at the purported satellite office, which was also admittedly the residence of accused Roflo in Davao City. The alleged purpose of the said satellite office was to provide medical and other assistance to the constituents of Davao Oriental. They also uniformly claimed that they had no set working hours and would render work at night, weekends, and holidays. For her part, accused Roflo testified that she would regularly monitor the accused job order employees through phone or radio.⁷⁵⁶

To the Court's mind, the accused's testimonies are in the nature of alibi, inherently weak and too easy to concoct and fabricate.⁷⁵⁷

The accused went to great lengths to testify on their functions and the *possibility* of having worked during the periods covered by their contracts of service. However, they produced no concrete evidence of their actual work except their self-serving testimonies. Given the alleged function of the satellite office to provide medical and financial assistance, particularly with the transfer of patients into the hospitals in Davao City, it is highly incredible that not a single piece of documentary evidence directly proving the same was presented in evidence. In the same vein, not a single beneficiary of the alleged assistance extended by the satellite office, through the efforts of the accused job order employees, was presented to testify. This, coupled with the glaring irregularities in the contents and signatures of the subject accomplishment reports, DTRs, and contracts of service, casts

⁷⁵⁶ pp. 22-24, TSN, March 12, 2014

⁷⁵⁷ People v. Pulod, 610 SCRA 246 (2010)

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in Davao City lacks corroboration. His alibi that he was following up with congressional offices in Manila is also unworthy of belief. As members of the Bar and Bench, this Court may take judicial notice of the difficulty of the Bar Examinations and the lengthy preparations needed to take the same. To be sure, he confirmed the fact that he was reviewing for the Bar Examinations beginning in April 2002, and that he was in Manila from August to September of 2002.⁷⁶²

We cannot give weight to the certifications issued by the Office of Hon. Belma A. Cabilao and Hon. Jose Apolinario L. Lozada, Jr. on the same ground that they were not considered by the Office of the Ombudsman: that the certifications were merely "an afterthought and with apparent doubtful intentions".⁷⁶³ This finding was premised on the prior submission of identical certifications from both offices covering the period of August 1, 2001 to September 30, 2001 during the preliminary investigation of the case.⁷⁶⁴ These certifications are also extant in the records of the present cases.⁷⁶⁵ As aptly stated in the *Memorandum* disposing of accused Roflo's Motion for Reconsideration of the finding of probable cause:⁷⁶⁶

It is well to note that the original Certifications in question were issued by the offices of the respective Representatives. In both certifications, it is clearly stated and printed therein that said Mr. Doral made follow-ups in August 2001. Respondent's claim of inadvertence would have been plausible if only one of the two (2) certifications stated that said Doral made follow-up[s] in August 2001. However, both Certifications stated so. In this light, this Office is hard-pressed to receive respondent's lame excuse.⁷⁶⁷

⁷⁶² pp.16-18, August 9, 2016

⁷⁶³ p. 14, *Memorandum* dated September 4, 2008; p. 86, Vol. III, *Record*

⁷⁶⁴ *Id* referring to *Memorandum* dated September 18, 2006; p. 307, Vol. I, *Record*

⁷⁶⁵ p. 154, Vol. I, *Record*; pp. 215-216, Vol. II, *Record*; pp. 292-293, Vol. X, *Record*

⁷⁶⁶ p.13, *Memorandum* dated September 18, 2006; p. 307, Vol. I, *Record*

⁷⁶⁷ pp. 13-14, *Memorandum* dated September 18, 2006; pp. 306-307, Vol. I, *Record*

<u>Date</u>	<u>Check No.</u>	<u>Claimant</u>	<u>Amount</u>
2003			
8/5/2003	15169400	Davao Regional Hospital	1,000,000.00
12/22/2003	0000064324	Davao Medical Center	150,000.00
2002			
12/18/2002	13266644	Davao Medical Center	100,000.00

Notably, there were no transfers in 2001, only one (1) transfer in December of 2002, and only two (2) transfers towards the latter part of the year in 2003. This hardly jibes with the accused's uniform testimony that the purported satellite office was open year-round, 24/7, and catered to indigent constituents even on weekends and holidays.

In the case of accused Sergio and Derrick Andrade, they went to great lengths to testify on the *possibility* of their having worked within their school schedule. However, they failed to give any proof of *actually* having worked. They both testified on the existence a notebook where they took down notes and instructions from accused Roflo, but conveniently declared that the same could no longer be found.⁷⁶⁰

Likewise, in the case of accused Jerico Ebita, his alleged function of research and canvass entailed the preparation of documents which could have been easily presented, if his claim were true. Conspicuously, not a single document evidencing his alleged research in connection with Provincial Ordinance No. 3-2005 or the Children and Welfare Code, as claimed by accused Roflo, was submitted.⁷⁶¹

Similarly, accused Doral's testimony that that he also performed research while he was detailed at the satellite office

⁷⁶⁰ p. 15, TSN, March 17, 2016 and pp. 19-20, TSN, May 23, 2016

⁷⁶¹ pp. 48-50, TSN, February 9, 2015

in the accomplishment reports, such as for August⁷⁷⁴ and September⁷⁷⁵ 2002, show such patent similarities reasonably indicating that they were made by the same person or persons. Moreover, the stark contrast of the signatures of accused Doral in the DTRs and accomplishment reports compared to his submissions before the Court further belie his credibility.

The justifications proffered by the accused job order employees to explain the discrepancy in their signatures belittles the Court's intelligence. Indeed, the flimsiness of these justifications is exceedingly plain:

For accused Derrick P. Andrade

Q Sir, I am showing to you the original copy of your Judicial Affidavit. This is your signature, Sir, isn't it?

A Yes, Ma'am.

MR. EBREO

Witness is being shown Exhibit "59-M-1"

PROS. PADACA

Q: And you really signed in this way, Sir, isn't it?

WITNESS

A That's my name and signature, Ma'am.

Q In your affidavit dated May 7, 2003, this is also your signature?

A Yes, Ma'am.

Q And this is how you sign?

A That's my own signature, Ma'am.

⁷⁷⁴ Exhibit "I-3"

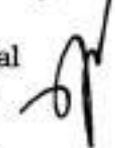
⁷⁷⁵ Exhibit "J-3"



Further, an examination of the other documents⁷⁶⁸ submitted by accused Doral, allegedly showing the results of his follow-ups while he was in Manila, simply contradicts his testimony.

Notably, Exhibits "48",⁷⁶⁹ "49",⁷⁷⁰ and "50"⁷⁷¹ refer to incidents before August 2002, or when accused Doral was in Davao City. While his other exhibits⁷⁷² could plausibly show the results of his purported follow-ups while he was in Manila, when taken together with the rest of the evidence, the same similarly appears to be a mere afterthought to justify his alleged rendition of work as a job order employee while he was admittedly in Manila to take the Bar Examinations.

The most telling point that casts doubt on the credibility of accused Doral is his claim that he was able to sign his DTRs and accomplishment reports for the period of August and September 2002. It must be remembered that this is the same time that he was admittedly already in Manila to take the Bar Examinations. According to him, he flew back to Davao upon the request of his grandfather and was thus able to sign the DTRs and accomplishment reports.⁷⁷³ Such a feeble claim deserves scant consideration and only serves to convince this Court of the contrived nature of his testimony. As discussed earlier, the signatures of all the accused job order employees

⁷⁶⁸ Exhibits "48", "49", "50", "51", "52", "53", "5" for accused Ebita et al.
⁷⁶⁹ Letter dated May 6, 2002 by Undersecretary Mario L. Relampagos to Provincial Governor, Davao Oriental showing the Special Allotment Release 
⁷⁷⁰ Letter dated May 28, 2002 by Secretary Emilia T. Boncodin to Provincial Governor, Davao Oriental showing the Notice of Funding Check Issued Fund 103 
⁷⁷¹ Letter dated June 13, 2002 by Undersecretary Mario L. Relampagos to Hon. Elena Palma Gil, Provincial Governor, Davao Oriental showing the allocation of funds for Davao Oriental and the issuance by the Department of Budget and Management of MDS Check No. 0009279923 dated May 27, 2002 in the amount of P30,949,909.00 to cover financial support of the Province for which P750,000.00 credited to the account of the Governor.
⁷⁷² Exhibits "51", "52", "53" and "54"
⁷⁷³ p. 21, TSN, August 9, 2016

X-----X

Q Can you recall when?

A *Hindi ko na po matandaan. Yung una, ma'am yung old na signature ko nung hindi pa ako naga-apply ng pulis, ma'am.*

INTERPRETER:

I used that old signature before I applied as a police, ma'am.

PROSECUTOR CORPUZ:

Q And why do you see the need, Mr. Witness to change your signature?

A *Nung na-a-apply na ako na pulis na ako, iyon na talaga yung pirma ko, ma'am yung signature ko hanggang ngayon.*

INTERPRETER:

And after I applied as a policeman, I have retained that signature ma'am up to this time.⁷⁷⁸

For accused Jerico O. Ebita

Q Mr. witness, do you remember having changed your signature?

A Always, ma'am because up to now, I have not perfected my signature.

Q So you would agree with me that the signature appearing in your judicial affidavit differs from the signature appearing on the contract of services and daily time records?

A Yes, ma'am.⁷⁷⁹

⁷⁷⁸ pp.27-28, TSN, May 23, 2016

⁷⁷⁹ p. 29, TSN, July 5, 2016



X-----X

PROS. PADACA

No further Question, Your Honors.

PJ TANG

Q Why did you change your signature? Why did you have to change your old signature?

A When I applied to SSS, that's the time that I changed my signature.

Q Why did you see the need to change your signature?

A I just like to change it, Your Honor.⁷⁷⁶

For accused Norman Jay Doral

Q Mr. witness, are you telling the Court that you have three different signatures?

A Yes, Your Honors. Actually, I've changed my signature, Your Honors, because it is like this. Those signatures earlier, my girlfriend can easily follow my signature and so I have changed it and changed it again. So on this final signature, finally she is having a hard time to follow it, Your Honors.

Q So you did that because you do not trust your girlfriend?

A No, Your Honors, because if she can do it, others could easily do it also Your Honors.⁷⁷⁷

For accused Sergio U. Andrade

Q Mr. Witness, do you remember having change[d] your signature?

A Yes Ma'am.

⁷⁷⁶ pp. 23-24, TSN, March 17, 2016
⁷⁷⁷ p. 26, TSN, August 8, 2016

Handwritten signatures and initials. One signature is a simple 'S' shape. Another is a more complex, cursive signature. There are also some initials, possibly 'ty', written in the margin.

orders or the person claiming the salary of a certain employee.

Q: Okay. So in other words, the time book and payroll is accomplished by... I will withdraw that, Your Honors. Who accomplishes the time book and payroll form?

A: **As I can recall, in 2001, there's a centralized process in accomplishing the time book and payroll, which is the Office of the Vice Governor, from July 1 to December 2001 and certain periods in the first quarter of January to March 2002. However, there was a notice from the Vice Governor that the individual preparation should be made after March 2001 to onwards.**

Q: Who would... individual preparation—What do you mean by individual preparation?

A: **Individual offices to prepare.**⁷⁸¹

Prosecution and defense witness Bicoy, on the other hand, testified that the service records issued by his office were simply based on the records they had on file, *to wit*:

Pros. Padaca:

Q: Sir, you said that these Service Records of the Job Order Employees are certified correct. What was your basis in saying that these are certified correct, if you were not the one who put or encoded the entries in the Service Records?

A: May I ask permission to speak in Tagalog, Your Honors.

PJ TANG:

Yes, you may.

A: (cont.) Kasi Maam pagkita ko po nito ang nakalagay dito ay yung petsa kung kailan sila nag start ng trabaho at kung hangang kailan sila natapos ng trabaho.

⁷⁸¹ Emphasis supplied; pp. 17-18, TSN, November 10, 2014

In an attempt to accord legitimacy to their claim of having rendered work, the accused also uniformly invoke the (1) time books and payrolls and (2) service records issued by the province which supposedly prove that they rendered work.⁷⁸⁰ However, they themselves testified that these very documents were merely based on the submitted DTRs, as well as the contracts of service on file with the province's personnel office. To be sure, accused Roflo herself confirmed that in 2001, the time books and payroll were prepared by the Office of the Vice-Governor based on the DTRs submitted, and after 2001, the same were accomplished by the individual offices:

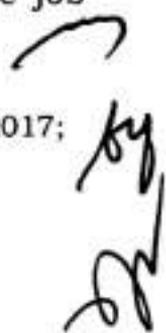
Q: xxx What is, again, the purpose of a time book and payroll?

A: A time book and payroll is the official document of the Sangguniang Panlalawigan of the Province of Davao Oriental for the processing of the salaries of job orders for a certain period. It is, actually, Sir, a mini-DTR stating the time or the date – I mean the date of which the job order rendered in service for the province.

Q: Okay, You're saying it's a mini-DTR. So why- if you know, why is there a need to have a time book and payroll form and a DTR if the time book and payroll form will also reflect or it's also considered a mini-DTR, if you know?

A: I don't recall that the DTR is not really the official document or there is a certain format for the DTR. It could be on a hard form or just the one in paper form. Unlike the regular employees who are required to use the hard form for the Bundy time, **for these job orders, the DTR would serve as a basis of the Office of the Vice Governor who prepares in 2001 the time book and payroll**, which is the official document for the release of the salary. Because in the time book and payroll, you can see the dates from one (1) to thirty-one (31) being marked as the days being served is rendered by the job orders as well as the signatures of the job

⁷⁸⁰ pp.44-45, Memorandum of accused Ebita et al. dated January 16, 2017; pp. 138-228, Vol. XI, Record



Q: Have you seen the Contract of Services of these Job Order Employees who are accused in these cases?

A: Yes, ma'am.

Q: How about their Daily Time Records, have you seen those daily time records?

A: No, ma'am. Actually the procedure in our office is that, all the records are submitted to the Accounting Office. What we are doing in the personnel office is to certify the Contract of Services. We have two copies the photocopy and the original.

Q: Since you have not seen the Daily Time Records of these Job Order Employees, is it correct to say that you have no knowledge as to whether or not the entries indicated in the said Daily time Records of those Job Order Employees are correct or not?

A: I am incompetent to answer that *kasi hindi naming nakikita sa dami ng Job Order Employees. We do not scrutinize each one of them, ma'am.* ⁷⁸³

Thus, the time books and payroll, and service records should not be given any evidentiary weight. These were entirely based on the DTRs, the entries of which were admittedly not reflective of the true time worked. The service records, on the other hand, were merely based on the contracts of service on file, and not due to any knowledge of actual work that was performed.

While defense witness Elena Palma-Gil's testimony tended to corroborate the existence of the satellite office which she claims was established when she was elected in 1992, ⁷⁸⁴ her testimony is bereft of any details on her personal knowledge of the actual rendition of work by the accused job order employees thereat.

Defense witness Fidela Toroba's testimony that she was assigned to supervise the satellite office and visit it three (3)

⁷⁸³ Emphasis supplied, p. 9, TSN, August 13, 2015

⁷⁸⁴ p. 11, TSN, January 19, 2016.

Interpreter:

In this Service Record, we can only see the dates when they started work and the dates when they ended their work.

Witness:

Upon checking ma'am of the documents on our file like the contracts, contract of services files in the office which were filed in batches. We checked them if they are the exact.

Q: Only contract of services, sir. How about the Daily Time Records of those Job Order Employees?

A: Actually ma'am *hindi kami ang depository ng mga DTRs*, it is the Accounting Office.

Q: You said a while ago that the entries were encoded by the Job Order Employees?

A: Yes, ma'am.

Q: Meaning to say the Job Order Employees concerned like the five (5) accused in this case?

A: No, ma'am. Mayroon akong job order employee na computer operator, kasi po sa amin kami old ages, ang iba takot na maghawak ng computer, That is why we hired somebody as job order employee to encode the entries because some them are already old.

Q: **Sir, am I correct to conclude then that the basis of those Job Order Employees- the basis of the entries were the documents that you have mentioned, like for example the Contract of Service?**

A: **Yes, ma'am.**⁷⁸²



Who attend[ed] to your job that you left in the office of the Governor?

A There are staff that are left at the Governor's office.

Q Madam witness, how many hours do you spend in the Satellite Office when you go there?

A It depends, sir. Sometimes twenty-four (24) hours, so if they need to work any time of the day or other days, they work.⁷⁸⁶

More importantly, her testimony that she would have the job-order employees sign their DTRs and accomplishment reports whenever she went to the satellite office is belied by the signatures appearing in these very documents themselves.

Indeed, the glaring differences in the signatures of the accused job order employees lend credence to the proposition that they did not sign the same; and, that these documents were prepared and signed in the capitol by Bajenting and other persons. This is further borne out by the similarity of strokes of the purported signatures of the accused in each accomplishment report as discussed earlier.

Similarly, defense witnesses Josephine Bandigan and Bobong Morales' testimonies denying Bajenting's claim that they forged the signatures of the accused job order employees is negated by a simple glance at the documents. While we are unprepared to definitively attribute the signatures appearing in the contracts of service, DTRs, and accomplishment reports to them, what is ineluctably clear is that the signatures were indeed forged.

All told, the defense has hardly produced any evidence proving that work was actually rendered by the accused job order employees for the period stated in the subject DTRs. To reiterate, they went to great lengths to weave a uniform tale narrating the possibility of work in the "satellite office" as well

⁷⁸⁶ pp. 47-48, TSN, August 9, 2016

times a week is likewise unconvincing. The claim is dubious at best given the travel time of three (3) to four (4) hours from Davao Oriental to Davao City⁷⁸⁵ and the fact that she was the private secretary of Governor Elena T. Palma-Gil, assigned at the Provincial Capitol. If she were to be believed, then she would be out of the office for a minimum of three (3) whole days a week just to supervise and monitor the job order employees. Her cross-examination on this point is elucidating:

Prosecutor Dela Cruz:

Q Madam witness, you said on page 12 of your Judicial Affidavit that you supervise the staff of Board Member Palma-Gil. How do you supervise these people?

A I call them; for example, I go to Davao and I check on their assignments whether they assist the constituents that go to the office.

Q So you just merely rely on the representation over the phone, Madam witness? You did not check whether it was actually done?

A I go there, sir, most of the time. I visit the satellite office so I check if they are doing their jobs.

Q You went there how many times in a week Madam witness?

A Most of the time, three (3) times a week. It depends from the instruction [of] Palma-Gil, for example, if I bring documents [that] pertain to salaries for signature.

Q Is it not a fact, Madam witness, that the office of the Governor is a busy office, correct?

A Correct, sir.

Q And who will take charge of the job that you left considering that you went to [the] Davao City office?

⁷⁸⁵ p. 17, TSN, August 12, 2015.

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crimes of estafa and falsification of a public document must exist.⁷⁸⁹

The elements of the crime of estafa with abuse of confidence under par. 1(b), Art. 315 of the Revised Penal Code are:

1. That money, goods or other personal properties are received by the offender in trust or on commission, or for administration, or under any other obligation involving the duty to make delivery of, or to return, the same;

2. That there is a misappropriation or conversion of such money or property by the offender or denial on his part of the receipt thereof;

3. That the misappropriation or conversion or denial is to the prejudice of another; and

4. That there is a demand made by the offended party on the offender.⁷⁹⁰

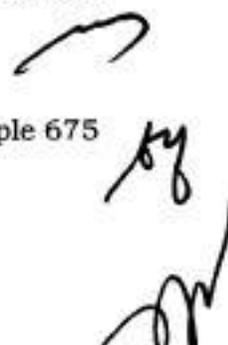
In the present case, the prosecution failed to prove that the salaries of the accused job order employees were received by accused Roflo and that she misappropriated or converted it.

Bajenting testified that upon accused Roflo's instruction, she would get the salaries owing to the accused job-order employees from the cashier through an SPA issued by Atty. Alejandro Aquino, the Provincial Legal Officer of Davao Oriental, in her favor.⁷⁹¹ She claimed that she would give the money to accused Roflo who, after some time, would instruct

⁷⁸⁹ *Ansaldo v. People*, 616 SCRA 556 (2010)

⁷⁹⁰ *Gamaro v. People* 818 SCRA 640, 653 (2017) *citing* *D'Aigle v. People* 675 SCRA 206 (2012)

⁷⁹¹ pp. 15-17, TSN, December 7, 2010



as their alleged functions thereat. However, they failed to credibly substantiate the same.

The evidentiary weight of the testimonies of the defense witnesses is significantly lessened by the fact that they are either relatives, or long-time employees of accused Roflo and her family. Indeed, it has been held that alibi becomes less plausible as a defense when it is corroborated only by a relative or a close friend of the accused.⁷⁸⁷ More importantly, it is a rule in this jurisdiction that testimonial evidence cannot prevail over documentary evidence.⁷⁸⁸

Thus, the prosecution's *prima facie* case that work was not rendered remains uncontradicted and binding.

This finding is but a natural consequence of the accused's admitted lack of deference to the purpose and required veracity of the DTR. Government officials and employees should be on guard that anything less than a truthful accomplishment of the DTR and accomplishment reports will no doubt place the burden on them to prove that work was indeed rendered.

We are thus of the considered view that, indeed, the accused job order employees never rendered any work.

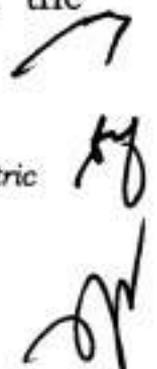
We now proceed to the crimes charged.

***Criminal Cases 28435,
28436, 28437, 28438 and
28439 (for estafa through
falsification of public
document)***

For the complex crime of estafa through falsification of a public document to prosper, all the elements of both the

⁷⁸⁷ People v. Datingginoo, 223 SCRA 331 (1993) reiterated in People v. Abatayo 433 SCRA 562 (2004)

⁷⁸⁸ Jarantilla v. Jarantilla 636 SCRA 299, (2010), citing *Romago Electric Co., Inc. v. Court of Appeals*, 388 Phil. 964, 976 (2000)

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Madanlog (38 Phil. 330), the Court has ruled to be legally feasible the conviction of an accused on one of the offenses included in a complex crime charged, when properly established, despite the failure of evidence to hold the accused of the other charge.⁷⁹⁴

The elements of falsification of public document under Article 171 (4) of the Revised Penal Code are:

- (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.⁷⁹⁵

In addition to the aforesaid 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 in the preparation of a document; or (2) he has the official custody of the document which he falsifies.⁷⁹⁶

It has also been held that in the prosecution of cases involving falsification of daily time records, it is imperative that there be proof of damage to the government.⁷⁹⁷ Such damage may take the form of salary paid to the accused for services not rendered.⁷⁹⁸

As it stands, all the aforesaid elements have been established beyond a reasonable doubt by the prosecution.

⁷⁹⁴ *Id* citing People v. Santiano 299 SCRA 583 (1998)

⁷⁹⁵ Fullero v. People, 533 SCRA 97, 114 (2007) *citing* Santos v. Sandiganbayan, 347 SCRA 386, 424 (2000)

⁷⁹⁶ *Id*, *citing* Luis B. Reyes, The Revised Penal Code, Criminal Law (Fourteenth Edition, Revised 1998), Book Two, Arts. 114-367, p. 216,

⁷⁹⁷ Layug vs. Sandiganbayan, 338 SCRA 156 (2000)

⁷⁹⁸ *Id* citing Layug vs. Sandiganbayan, 315 Phil. 93, 106 [1995]

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her to deposit the same money in accused Roflo's personal account at the Mati Branch of the Philippine National Bank.⁷⁹²

However, the prosecution failed to identify which deposit slips pertained to the salaries of the accused job order employees. A perusal of the amounts indicated in said deposit slips reveals no exact correlation with the amounts paid as salaries to the accused job order employees. The prosecution claims that there was no exact match due to additional amounts included in the deposits, such as the salary of accused Roflo. If this were the case, it was even more important for the prosecution to identify the amounts pertaining to the salaries to distinguish the same from the legitimate deposits covering the salaries of accused Roflo. Also, all that the time books and payroll show is that the amounts pertaining to the salaries of the accused job order employees were received by other persons such as Toroba or Bajenting by virtue of the respective SPAs in their favor. As to whether the same amounts were subsequently appropriated by accused Roflo, the Court finds there is insufficient evidence to prove the same.

This being the case, the Court finds that the prosecution failed to establish all the elements of the crime of estafa with abuse of confidence.

The lack of criminal liability for estafa, however, will not necessarily absolve the accused from criminal liability arising from the charge of falsification of public document under the same Information charging the complex crime of estafa through falsification of public document.⁷⁹³ It is settled doctrine that:

When a complex crime has been charged in an information and the evidence fails to support the charge on one of the component offenses, can the defendant still be separately convicted of the other offense? The question has long been answered in the affirmative. In *United States vs. Lahoylahoy* and

⁷⁹² p. 17, TSN, December 7, 2010

⁷⁹³ *Gonzaludo v. Philippines*, 481 SCRA 569 (2006)

It is settled that to establish conspiracy, direct proof of an agreement concerning the commission of a felony and the decision to commit it is not necessary.⁸⁰⁰ It may be inferred from the acts of the accused before, during or after the commission of the crime which, when taken together, would be enough to reveal a community of criminal design, as the proof of conspiracy is frequently made by evidence of a chain of circumstances.⁸⁰¹

In the present case, the accused's job order employees' overt act indicating participation in the conspiracy is their receipt of salaries despite the non-rendition of work.

Assuming *arguendo* that the signatures in these documents were theirs, albeit exceedingly doubtful, then they would all the more be directly liable for making untruthful statements given the admitted falsity of the time entries therein and our finding that they never rendered work.

The accused's defense that the entries in the DTRs were only made for compliance purposes in accordance with the province's accounting department is flimsy at best. To be sure, no representative from the province's accounting department was presented to corroborate this claim or testify on this purported requirement from their office.

Moreover, if indeed the entries were for compliance purposes only, then it stands to reason that the same should have shown uniform entries of 8:00 a.m. to 5:00 pm. On the contrary, however, the DTRs show differing times of entry and exit. To the Court's mind, this circumstance is an indicator of an intention to deceive by making it appear that the job order employees regularly reported for work with differing times of ingress and egress as is the case in the normal course of human experience.

In any case, Article 11 of the Civil Code is explicit:

⁸⁰⁰ Go v. Sandiganbayan (Fifth Division), 521 SCRA 270, 290 (2007)

⁸⁰¹ *Id*

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First. There is no dispute that accused Roflo is a public officer, being a Provincial Board Member of Davao Oriental at the time material to the case.⁷⁹⁹

Second. It is beyond cavil that the DTR is a public document that anyone who accomplishes it has the legal obligation to faithfully and truthfully state the data required therein. As a Provincial Board Member, accused Roflo had the duty to certify the correctness of the contents of the DTRs, accomplishment reports, and contracts of service of the job order employees assigned to her office. Given this, accused Roflo clearly took advantage of her position when she certified the correctness of the aforesaid documents despite the falsity of their contents.

Third. The entries in the DTRs and accomplishment reports are absolutely false considering our finding that the accused job order employees never rendered any work.

Fourth. Despite the non-rendition of work, amounts pertaining to the salaries of the accused job order employees were disbursed by the Provincial Government of Davao Oriental as evidenced by the time books and payroll. Thus, there is proof of damage to the said government.

Fifth. For their part, the accused-job order employees uniformly claimed that they signed their DTRs, accomplishment reports and contracts of service. They also uniformly admitted that they received their salaries.

Given the glaring discrepancies in their signatures, the Court is unconvinced that the accused job order employees actually signed the said documents. If anything, their testimonies claiming the genuineness of their signatures and the receipt of their salaries, only serve to evidence their complicity and active participation, respectively, in the conspiracy to falsify the DTRs, accomplishment reports and contracts of service.

⁷⁹⁹ Pre-Trial Order dated August 10, 2007; pp. 273-295, Vol. II, Record



any private party unwarranted benefits, advantage or preference in the discharge of his functions.⁸⁰²

All the above-enumerated elements have also been established by the prosecution.

The first element is clearly not in issue given the parties' stipulation on accused Roflo's status as then Provincial Board Member.⁸⁰³ As to the presence of the second and third elements, the Court finds them sufficiently established as hereinafter discussed.

First. Jurisprudence teaches that Section 3 (e) of R.A. No. 3019 may be committed either by *dolo*, as when the accused acted with evident bad faith or manifest partiality, or by *culpa*, as when the accused committed gross inexcusable negligence.⁸⁰⁴

There is manifest partiality when there is a clear, notorious, or plain inclination or predilection to favor one side or person rather than another.⁸⁰⁵ 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.⁸⁰⁶ Evident bad faith contemplates a state of mind affirmatively operating with furtive design or with some motive of self-interest or ill will or for ulterior purposes.⁸⁰⁷ 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.⁸⁰⁸

⁸⁰² Caunan v. People, 784 SCRA 693,701 (2016)

⁸⁰³ Pre-Trial Order dated August 10,2007; pp. 273-295, Vol. II, Record

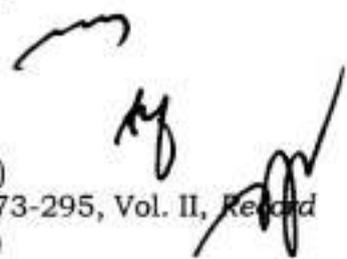
⁸⁰⁴ Uriarte v. People, 511 SCRA 471, 486 (2006)

⁸⁰⁵ *Id*

⁸⁰⁶ *Id*

⁸⁰⁷ *Id*

⁸⁰⁸ *Id*



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Article 11. Customs which are contrary to law, public order or public policy shall not be countenanced. (n)

All told, the prosecution has clearly established all the elements of the crime of falsification of a public document in these cases.

Criminal Cases No. 28430, 28431, 28432, 28433, and 28434 [For violation of R.A. No. 3019 section 3(e)]

Section 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:

xxx

xxx

xxx

(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 impartiality, evident bad faith or gross inexcusable negligence.

The elements for violation of Section 3 (e) of R.A. No. 3019 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 gross inexcusable negligence; and
3. That his action caused any undue injury to any party, including the government, or giving

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wrongdoing. Nonetheless, the Court finds Bajenting's testimony credible for the simple reason that the same is supported by the documentary evidence and the accused's own admissions.

WHEREFORE, judgment is hereby rendered as follows:

1. Accused **MARIA CONSUELO "BAMBI" TOROBA PALMA** is found **GUILTY** beyond reasonable doubt of violation of Section 3 (e) of R.A. No. 3019 in Criminal Cases Nos. 28430 (SB-06-CRM-25), 28431 (SB-06-CRM-26), 28432 (SB-CRM-06-27), 28433 (SB-CRM-06-28), and 28434 (SB-CRM-06-29), and is hereby sentenced to suffer an indeterminate penalty of imprisonment of six (6) years and one (1) month, as minimum, to ten (10) years as maximum, for each count, with perpetual disqualification from holding public office; she, along with her co-accused in the afore-mentioned cases, is ordered to jointly and severally reimburse the Provincial Government of Davao Oriental the following amounts, representing the salaries paid, plus interest thereon at the rate of 6% per annum, reckoned from the finality of this decision until the amount is fully paid:

Case No.	Amount	Amount in words	Co-accused
SB-06-CRM-0025 (Criminal Case No. 28430)	63,250.00	Sixty Three Thousand Two Hundred Fifty Pesos	Jerico O. Ebita
SB-06-CRM-0026 (Criminal Case No. 28431)	46,750.00	Forty Six Thousand Seven Hundred Fifty Pesos	Norman Jay Jacinto P. Doral
SB-06-CRM-0027 (Criminal Case No. 28432)	30,250.00	Thirty Thousand Two Hundred Fifty Pesos	Derrick P. Andrade
SB-06-CRM-0028 (Criminal	96,250.00	Ninety Six Thousand Two	Sergio U. Andrade

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In the present cases, accused Roflo is charged with violating Section 3 (e) of R.A. No. 3019 under the alternative mode of causing "undue injury" to the government with evident bad faith.

From the evidence presented, the Court is convinced that accused Roflo acted with evident bad faith when she repeatedly signed the DTRs, accomplishment reports, and contracts of service of the accused job order employees despite their non-rendition of work. As a result thereof, the Province of Davao Oriental suffered damage in the total amount of Three Hundred Forty Nine Thousand Two Hundred Fifty Pesos (P349,250.00) representing the salaries paid to the accused job order employees.⁸⁰⁹

Second. The accused job order employees' participation in the conspiracy is similarly established by their admission that they received their salaries despite the non-rendition of work. As earlier stated, their complicity in the scheme is borne out by their uniform testimonies claiming the genuineness of their signatures in the DTRs, accomplishment reports, and contracts of service, which the Court rejects considering other evidence which indicate the contrary.

All told, the Court finds that the prosecution has established the accused's guilt for violation of Section 3 (e) of R.A. No. 3019 beyond reasonable doubt.

One final point. The Court notes the great strides taken by the accused to impugn the credibility of prosecution witness Bajenting. To be sure, there is indeed evidence to doubt Bajenting's motives for filing the present case. It appears to be in response to the slew of criminal cases filed against her by accused Roflo and defense witness Palma-Gil. Moreover, Bajenting's application for probation in Criminal Cases Nos. 11179-3-2003, 1180-3-2003 and 11183-3-2003 before the Municipal Trial Court in Cities of Mati City, Davao Oriental,⁸¹⁰ is indeed indicative of her propensity at

⁸⁰⁹ p. 40, Prosecution's Memorandum dated January 17, 2016; p. 268, Vol. XI, *Record*

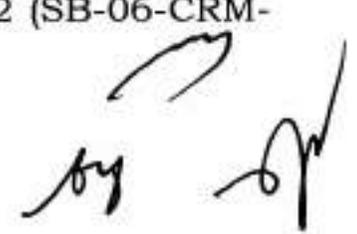
⁸¹⁰ Exh "68" and "69" for accused Roflo

2.1 Accused **JERICO O. EBITA** is also found **GUILTY** beyond reasonable doubt of Falsification of a Public Document under Article 171 (4) of the Revised Penal Code in Criminal Case 28437 (SB-06-CRM-32) and is hereby sentenced to suffer an indeterminate penalty of imprisonment of six (6) years of *prision correccional*, as minimum, to eight (8) years and one (1) day of *prision mayor*, as maximum, with perpetual disqualification from holding any public office, and to pay a fine of Five Thousand Pesos (P5,000.00);

3. Accused **NORMAN JAY JACINTO P. DORAL** is found **GUILTY** beyond reasonable doubt of violation of Section 3(e) of R.A. No. 3019 in Criminal Case No. 28431 (SB-06-CRM-26) and is hereby sentenced to suffer an indeterminate penalty of imprisonment of six (6) years and one (1) month, as minimum, to ten (10) years, as maximum, with perpetual disqualification from holding public office; he, along with accused **MARIA CONSUELO "BAMBI" TOROBA PALMA GIL-ROFLO** is ordered to jointly and severally reimburse the Provincial Government of Davao Oriental the amount **Forty Six Thousand Seven Hundred Fifty Pesos (P46,750.00)** plus interest thereon at the rate of 6% per annum, reckoned from the finality of this decision until the amount is fully paid;

3.1 Accused **NORMAN JAY JACINTO P. DORAL** is also found **GUILTY** beyond reasonable doubt of Falsification of a Public Document under Article 171 (4) of the Revised Penal Code in Criminal Case 28438 (SB-06-CRM-33) and is hereby sentenced to suffer an indeterminate penalty of imprisonment from six (6) years of *prision correccional*, as minimum, to eight (8) years and one (1) day of *prision mayor*, as maximum, with perpetual disqualification from holding any public office, and to pay a fine of Five Thousand Pesos (P5,000.00);

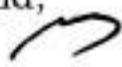
4. Accused **DERRICK P. ANDRADE** is found **GUILTY** beyond reasonable doubt of violation of Section 3(e) of R.A. No. 3019 in Criminal Case No. 28432 (SB-06-CRM-



Case No. 28433)		Hundred Fifty Pesos	
SB-06-CRM-0029 (Criminal Case No. 28434)	112,750.00	One Hundred Twelve Thousand Seven Hundred Fifty Pesos	Chona Andrade Tolentino

1.1 Accused **MARIA CONSUELO "BAMBI" TOROBA PALMA GIL-ROFLO** is also found **GUILTY** beyond reasonable doubt of Falsification of a Public Document under Article 171 (4) of the Revised Penal Code in Criminal Cases Nos. 28435 (SB-CRM-06-30), 28436 (SB-CRM-06-31), 28437 (SB-CRM-06-32), 28438 (SB-CRM-06-33), and 28439 (SB-CRM-06-34), and is hereby sentenced to suffer an indeterminate penalty of imprisonment of six (6) years of *prision correccional*, as minimum, to eight (8) years and one (1) day of *prision mayor*, as maximum, with perpetual disqualification from holding any public office, and to pay a fine of Five Thousand Pesos (P5,000.00) for each count;

2. Accused **JERICO O. EBITA** is found **GUILTY** beyond reasonable doubt of violation of Section 3 (e) of R.A. No. 3019 in Criminal Case No. 28430 (SB-06-CRM-25) and is hereby sentenced to suffer an indeterminate penalty of imprisonment of six (6) years and one (1) month, as minimum, to ten (10) years as maximum, with perpetual disqualification from holding public office; he, along with accused **MARIA CONSUELO "BAMBI" TOROBA PALMA GIL-ROFLO** is ordered to jointly and severally reimburse the Provincial Government of Davao Oriental the amount of **Sixty Three Thousand Two Hundred Fifty Pesos (P63,250.00)** plus interest thereon at the rate of 6% per annum, reckoned from the finality of this decision until the amount is fully paid;





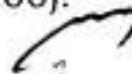
Code in Criminal Case 28436 (SB-06-CRM-31) and is hereby sentenced to suffer an indeterminate penalty of imprisonment from six (6) years of *prision correccional*, as minimum, to eight (8) years and one (1) day of *prision mayor*, as maximum, with perpetual disqualification from holding any public office, and to pay a fine of Five Thousand Pesos (P5,000.00);

6. Accused **CHONA ANDRADE TOLENTINO** is found **GUILTY** beyond reasonable doubt of violation of Section 3(e) of R.A. No. 3019 in Criminal Case No. 28434 (SB-06-CRM-29) and is hereby sentenced to suffer an indeterminate penalty of imprisonment of six (6) years and one (1) month, as minimum, to ten (10) years, as maximum, with perpetual disqualification from holding public office; she, along with accused **MARIA CONSUELO "BAMBI" TOROBA PALMA GIL-ROFLO**, is ordered to jointly and severally reimburse the Provincial Government of Davao Oriental the amount of **One Hundred Twelve Thousand Seven Hundred Fifty Pesos (P 112,750.00)** plus interest thereon at the rate of 6% per annum, reckoned from the finality of this decision until the amount is fully paid;

6.1 Accused **CHONA ANDRADE TOLENTINO** is also found **GUILTY** beyond reasonable doubt of Falsification of a Public Document under Article 171 (4) of the Revised Penal Code in Criminal Case 28435 (SB-06-CRM-30) and is hereby sentenced to suffer an indeterminate penalty of imprisonment from six (6) years of *prision correccional*, as minimum, to eight (8) years and one (1) day of *prision mayor*, as maximum, with perpetual disqualification from holding any public office, and to pay a fine of Five Thousand Pesos (P5,000.00).

SO ORDERED.

Quezon City, Metro Manila

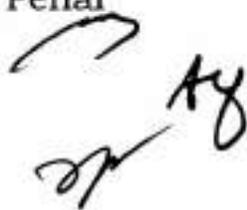



27) and is hereby sentenced to suffer an indeterminate penalty of imprisonment of six (6) years and one (1) month, as minimum, to ten (10) years, as maximum, with perpetual disqualification from holding public office; he, along with accused **MARIA CONSUELO "BAMBI" TOROBA PALMA GIL-ROFLO**, is ordered to jointly and severally reimburse the Provincial Government of Davao Oriental the amount of **Thirty Thousand Two Hundred Fifty Pesos (P30,250.00)** plus interest thereon at the rate of 6% per annum, reckoned from the finality of this decision until the amount is fully paid;

4.1 Accused **DERRICK P. ANDRADE** is also found **GUILTY** beyond reasonable doubt of Falsification of a Public Document under Article 171 (4) of the Revised Penal Code in Criminal Case 28439 (SB-06-CRM-34) and is hereby sentenced to suffer an indeterminate penalty of imprisonment from six (6) years of *prision correccional*, as minimum, to eight (8) years and one (1) day of *prision mayor*, as maximum, with perpetual disqualification from holding any public office, and to pay a fine of Five Thousand Pesos (P5,000.00);

5. Accused **SERGIO U. ANDRADE** is found **GUILTY** beyond reasonable doubt of violation of Section 3(e) of R.A. No. 3019 in Criminal Case No. 28433 (SB-06-CRM-28) and is hereby sentenced to suffer an indeterminate penalty of imprisonment of six (6) years and one (1) month, as minimum, to ten (10) years, as maximum, with perpetual disqualification from holding public office; he, along with accused **MARIA CONSUELO "BAMBI" TOROBA PALMA GIL-ROFLO**, is ordered to jointly and severally reimburse the Provincial Government of Davao Oriental the amount of **Ninety Six Thousand Two Hundred Fifty Pesos (P96,250.00)** plus interest thereon at the rate of 6% per annum, reckoned from the finality of this decision until the amount is fully paid;

5.1 Accused **SERGIO U. ANDRADE** is also found **GUILTY** beyond reasonable doubt of Falsification of a Public Document under Article 171 (4) of the Revised Penal

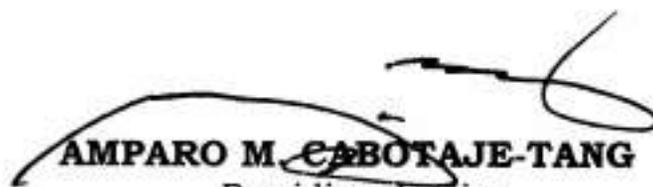
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DECISION

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People vs. MA. CONSUELO TOROBA PALMA GIL-ROFLO, et al.
SB-06-CRM-0025-34

X-----X



AMPARO M. CABOTAJE-TANG
Presiding Justice
Chairperson

WE CONCUR:



BERNELITO R. FERNANDEZ
Associate Justice



SARAH JANE T. FERNANDEZ
Associate Justice

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.



AMPARO M. CABOTAJE-TANG
Chairperson, Third 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