



REPUBLIC OF THE PHILIPPINES
SANDIGANBAYAN
Quezon City
FIRST DIVISION

PEOPLE OF THE PHILIPPINES,
Plaintiff

-versus-

CRIM. CASE NO.
SB-14-CRM-0240
For: Plunder

RAMON "BONG" REVILLA, JR.,
ET AL.,

Accused.

Present:

DE LA CRUZ, J.
ECONG, J.
CALDONA, J.
GOMEZ-ESTOESTA, J.¹
HIDALGO, J.²

PROMULGATED:

DEC 07 2018

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DECISION

Econg, J.

THE CHARGE

Ramon "Bong" B. Revilla, Jr. (Revilla), a member of the Philippine Senate, stands charged for Plunder, defined and penalized under Section 2 of Republic Act No. 7080, as

¹ Sitting as Special Member of a Special Division of Five Justices in the First Division, per Administrative Order No. 24-C-2018.

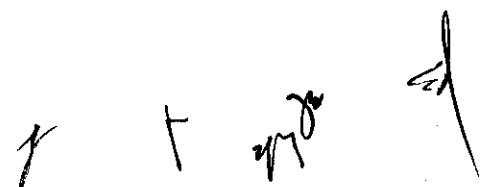
² Sitting as Special Member of a Special Division of Five Justices in the First Division, per Administrative Order No. 24-C-2018.

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amended, relative to the utilization of his Priority Development Assistance Fund (PDAF) sourced from the national treasury, and allocated to his office by virtue of a General Appropriation Act (GAA). In committing the offense, it is alleged that he conspired with his staff Richard A. Cambe (Cambe), and private individuals Janet Lim Napoles (Napoles), Ronald John Lim (Lim), and John Raymund de Asis (de Asis). The accusatory portion of the amended Information against all the accused reads:

In 2006 to 2010, or thereabout, in the Philippines, and within this Honorable Court's jurisdiction, above-named accused **RAMON "BONG" BAUTISTA REVILLA, JR.**, then a Philippine Senator and **RICHARD ABDON CAMBE**, then Director III at the Office of Senator Revilla, Jr., both public officers, committing the offense in relation to their respective offices, conspiring with one another and with **JANET LUY LIM NAPOLES, RONALD JOHN BERNARDO LIM**, and **JOHN RAYMUND DE ASIS**, did then and there willfully, unlawfully, and criminally amass, accumulate and/or acquire ill-gotten wealth amounting to at least TWO HUNDRED TWENTY FOUR MILLION FIVE HUNDRED TWELVE THOUSAND FIVE HUNDRED PESOS (Php224,512.500.00), through a combination or series of overt criminal acts, as follows:

- a) by repeatedly receiving from NAPOLES and/or her representatives LIM, DE ASIS, and others, kickbacks or commissions under the following circumstances: before, during and/or after the project identification, NAPOLES gave, and REVILLA, JR. and/or CAMBE received, a percentage of the cost of a project to be funded from REVILLA, JR.'s Priority Development Assistance Fund (PDAF), in consideration of REVILLA, JR.'s endorsement, directly or through CAMBE, to the appropriate government agencies, of NAPOLES' non-government organizations which became the recipients and/or target implementors of REVILLA, JR.'s PDAF projects, which duly-funded projects turned out to be ghosts or fictitious, thus enabling NAPOLES to misappropriate the PDAF proceeds for her personal gain;
- b) by taking undue advantage, on several occasions, of their official positions, authority, relationships, connections, and influence to unjustly enrich themselves at the expense and to the damage and prejudice, of the Filipino people and the Republic of the Philippines.



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CONTRARY TO LAW.

To date, Lim and De Asis have remained at large.

THE PROCEDURAL ANTECEDENTS

On June 6, 2014, the Office of the Ombudsman (OMB) filed before the Sandiganbayan an Information for Plunder, defined and penalized under Republic Act No. 7080, against the above-named accused.

On June 13, 2014 and June 16, 2014, Revilla, Cambe and Napoles filed their separate motions for judicial determination of probable cause. In an Order, dated June 19, 2014, the Court denied the said motions, and directed the issuance of a warrant of arrest against them. The Court likewise denied the separate motions for reconsideration of Revilla and Cambe of the said Order.³

Meanwhile, all the accused brought on petitions for certiorari before the Supreme Court the OMB's finding of probable cause. The High Court denied the said petitions in its Decision, promulgated on December 6, 2016.⁴

Upon arraignment, on June 26, 2014, Napoles and Cambe pleaded Not Guilty to the charge against them. On the other hand, Revilla refused to enter any plea. Thus, pursuant to Section 1(c), Rule 116 of the Rules of Criminal Procedure,⁵ the Court entered a plea of Not Guilty on his behalf.

Subsequently, Revilla, Cambe and Napoles separately filed petitions/applications for bail. After a summary hearing, the Court, in a Resolution, dated December 1, 2014, denied them temporary liberty. They moved for the reconsideration of the denial, but the same was denied in a Resolution, dated March 26, 2015.

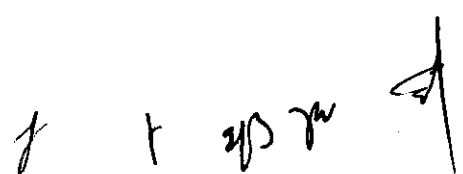
Accused Revilla, Cambe and Napoles brought before the Supreme Court the denial of their bail applications via

³ Resolution, dated September 24, 2014, Vol. XXVII, pp. 396-398

⁴ G.R. Nos. 212694-95, 212014-15, 213536-37, 213477-78, 213532-33

⁵ SECTION 1. *Arraignment and Plea; how made.* – xxx xxx xxx

(c) When the accused refuses to plead or makes a conditional plea, a plea of not guilty shall be entered for him.



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petitions for certiorari under Rule 65 of the Rules of Court. Later, Revilla withdrew his petition. In a decision promulgated on July 24, 2018,⁶ the Supreme Court dismissed the petitions finding no grave abuse of discretion on the part of this Court in denying the accused bail. In the same decision, the Court's resolution granting the prosecution's *ex-parte* motion for issuance of a writ of preliminary attachment/garnishment against the monies and properties of Revilla, as well as the resolution denying the prosecution's motion to transfer the place of detention of Revilla and Cambe to the Bureau of Jail Management and Penology (BJMP) in Camp Bagong Diwa or other similar facilities of the BJMP, was upheld.

Revilla, in a Motion to Quash, dated February 6, 2017, moved for the quashal of the subject Information on the grounds that the facts charged did not constitute the offense of plunder, and that the Information did not adequately inform him of the nature and cause of accusation against him. The Court denied the said motion in its Resolution, dated February 23, 2017.⁷ Revilla then filed a motion to reconsider the said resolution, which the Court also denied.⁸

Pre-trial ensued. The parties entered into the following stipulations and agreements, as reflected in the Pre-Trial Order:⁹

Stipulations of Facts

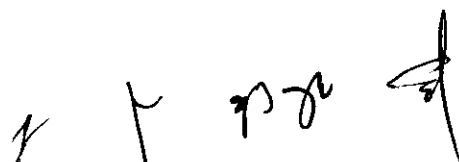
1. Accused Revilla admitted that he was Senator of the Republic of the Philippines at the time material of this case.
2. Accused Napoles admitted that Benhur Luy is her second-degree cousin.
3. The prosecution admitted that Janet Lim Napoles, Ronald John Lim and John Raymond de Asis were private

⁶ *Revilla v. Sandiganbayan*, G.R. Nos. 218232, 218235, 218266, and 218903; Denied with finality on January 31, 2017 (Record, Vol. XLVI, p. 176); Entry of Judgment (Record, Vol. XLVII, p. 182)

⁷ Record, Vol. XLIV, pp. 600-618

⁸ Resolution, dated April 20, 2017, Vol. XLVI, pp. 444-451

⁹ Record, Vol. XLVII-A



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individuals and not public officers discharging administrative or judicial function.

4. The prosecution and accused Cambe stipulated that the Court has jurisdiction over the person of accused Revilla, Cambe and Napoles.
5. Accused Revilla, through counsel, admitted the participation of Senator Revilla in the use or utilization of his PDAF allocation, i.e., the endorsement of the programs and projects as identified in the pertinent General Appropriations Act and the menu of the DBM, which he submitted to the Senate President, and the Senate Finance Committee Chair (pp. 57-58, TSN, June 19, 2014 a.m.).¹⁰
6. Accused Cambe admitted that he was Director III of the office of Senator Revilla at the time material to this case.¹¹
7. In order to dispense with plaintiff's proposed witness from the Senate Records, accused Revilla stipulated that plaintiff's documentary evidence pertaining to his Statements of Assets Liabilities and Net Worth (SALN) are faithful reproductions of the copies which he submitted to the Senate from 2004 to 2010.¹²

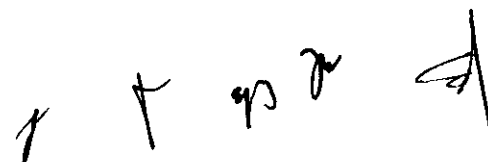
Stipulations as to the exhibits

1. The defense stipulated on the existence, authenticity and due execution of the affidavits (Sinumpaang Salaysay) executed by Benhur Luy, marked as follows:
 - **Exhibit F** – Joint Sworn Statement dated 05 August 2013
 - **Exhibit G** – Pinagsamang Sinumpaang Salaysay dated 11 September 2013
 - **Exhibit H** – Affidavit dated 12 September 2013

¹⁰ Amendments introduced by the Prosecution in its *Partial Corrections and/or Observations*

¹¹ Admission made during the June 1, 2017 proceedings

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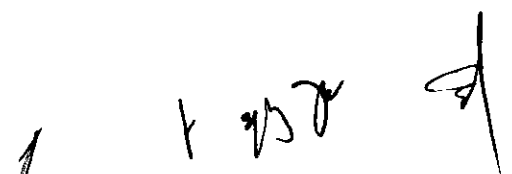
- **Exhibit U** – Affidavit dated 08 November 2013 (pp. 72-74,¹³ TSN, July 24, 2014 a.m.);
2. [deleted]¹⁴s
 3. The faithful reproduction of Exhibits JJ, JJ-1 and LL, which are certificates of trainings and seminars attended by Joey Narciso (p. 31, TSN, Oct. 2, 2014 p.m.);
 4. The faithful reproduction of Exhibit KK, which is an Assignment Slip (pp. 37-38, TSN, August 28, 2014);
 5. The faithful reproduction of Exhibit NN, which is a letter (pp. 43-44, TSN, August 28, 2014);
 6. The prosecution stipulated that the computer printout (Exhibit 6-Napoles, subsequently re-marked as exhibit 7-a-Napoles)¹⁵ showing the date when the file was last written, represents what was reflected on the screen projecting the hard disk extracted from the computer of Benhur Luy (p. 68, TSN, Aug. 28, 2014);
 7. [Accused Cambe stipulated that the computer printout of worksheet No. 6 of April 2006 Disbursement.xls (Exhibit Z-1-b) is a faithful reproduction of what was projected on the screen projecting the hard disk extracted from the computer of Benhur Luy (p. 80, TSN, Aug. 28, 2014) – deleted];¹⁶
 8. Accused Revilla and Cambe stipulated that the signatures appearing in the Articles of Incorporation of Agri and Economic Program for Farmers Foundation, Inc. (AEPFFI), Masaganang Ani Para sa Magsasaka Foundation, Inc. (MAMFI), People's Organization for Progress and Development Foundation, Inc. (POPDFI) and Philippines Social Development Foundation, Inc.

¹³ Amendment introduced by accused Revilla in his Comment (On the draft Pre-trial Order), dated February 15, 2017, and accused Cambe in his Comment to the Pre-Trial Order, dated February 18, 2017

¹⁴ Stipulation repudiated by accused Revilla in his Comment (On the draft Pre-trial Order), dated February 15, 2017, and accused Cambe in his Comment to the Pre-Trial Order, dated February 18, 2017.

¹⁵ Amendment introduced by accused Napoles in her Comment (Re:Draft Pre-Trial Order), dated February 20, 2017.

¹⁶ Stipulation repudiated by accused Revilla in his Comment (On the draft Pre-Trial Order), dated February 15, 2017, and accused Cambe in his Comment to the Pre-trial Order, dated February 18, 2017.

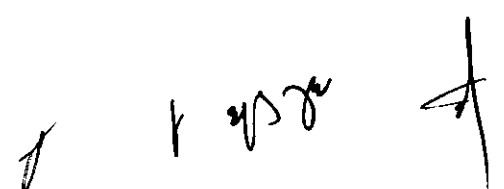


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(PSDFI), as well as the liquidation documents, are the signatures of Merlina Suñas (pp. 7-8, TSN, Sept. 4, 2014);

9. Accused Revilla, Cambe and Napoles stipulated that the documents marked as Exhibits SS, SS-1 to SS-5 (which are photocopies of Merlina Suñas, Philhealth ID, UCPB ATM payroll account with JLN and JLN ID, Maxicare Premium Health Card ID, Jo-Chris ID and People's Organization for Progress and Development Foundation, Inc. ID) are faithful reproductions of their originals (pp. 21-22, TSN, Sept. 4, 2014);
10. The parties stipulated on the existence of the twelve (12) Special Allotment Release Orders (SAROs), namely:¹⁷
 - (a) SARO No. ROCS-07-05486, dated 23 March 2007, in the amount of P25,000,000.00;
 - (b) SARO No. ROCS-07-08553, dated 30 October 2007, in the amount of P35,000,000.00 (Exhibit J);
 - (c) SARO No. ROCS-07-08555, dated 30 October 2007, in the amount P22,000,000.00 (Exhibit A-24-a; Exhibit K);
 - (d) SARO No. ROCS-08-05254, dated 18 June 2008, in the amount of P65,000,000.00;
 - (e) SARO No. ROCS-08-05660, dated 8 July 2008, in the amount of P15,000,000.00 (Exhibit A-27);
 - (f) SARO No. D-08-09789, dated 12 December 2008, in the amount of P40,000,000.00 (Exhibit A-28-a);
 - (g) SARO No. D-08-09558, dated 20 November 2008, in the amount of P40,000,000.00;

¹⁷ Inclusion of the SARO exhibits markings as Exhibits I, L, M, N, O, P, Q, R, T, S were amendments introduced by the Prosecution in its Partial List of Corrections and/or Oppositions.



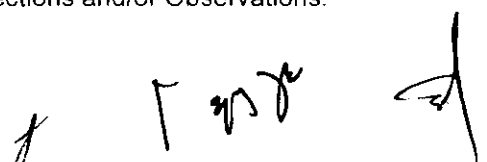
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- (h) SARO No. ROCS-09-04953, dated 9 July 2009, in the amount of P40,00,000.00 (Exhibit A-30-a and A-36-a);
 - (i) SARO No. ROCS-09-02357, in the amount of P40,000,000.00 (Exhibit A-31-a);
 - (j) SARO No. G-09-07065, dated 25 September 2009, in the amount of P80,000,000.00 (Exhibit A-32-a);
 - (k) SARO No. ROCS-09-00949, dated 24 February 2009, in the amount of P20,000,000.00 (Exhibit A-37-a);
 - (l) SARO No. ROCS-09-04973, dated 9 July 2009, in the amount of P85,000,000.00 (Exhibit A-34-a and A-35-a). (TSN, July 10, 2014, pp. 69-76)¹⁸
11. The parties also stipulated on the existence of the documentary exhibits common to them.
12. The prosecution stipulated on the existence of Exhibits 15 Series-Napoles, which is a Certification, dated 19 November 2013, issued by the Bureau of Immigration representing the travel documents of Napoles for the period January 1, 2004 to December 31, 2012).
13. The defense¹⁹ stipulated on the existence and authenticity of Exh. A – Commission on Audit – Special Audit Office Report No. 2012-03 (also Exhibit 16-Napoles). (TSN, July 3, 2014, p. 19)
14. Additionally, the accused stipulated on the following documentary exhibits of the prosecutions:²⁰

¹⁸ Amendment introduced by accused Revilla in his Comment (On the draft Pre-Trial Order), dated February 15, 2017, and accused Cambe in his Comment to the Pre-Trial Order, dated February 18, 2017.

¹⁹ Amendment introduced by accused Revilla in his Comment (On the draft Pre-Trial Order), dated February 15, 2017, and accused Cambe in his Comment to the Pre-trial Order, dated February 18, 2017.

²⁰ Amendments introduced by the Prosecution in its Partial Corrections and/or Observations.



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- (a) Faithful reproduction of Exhibit LL-1, which is Benhur Luy's Affidavit (pp. 37-39, TSN, Oct. 2, 2014 p.m.);
- (b) Faithful reproduction of Exhibit MM, which is a Memorandum, dated 27 January 2014 (TSN, Id., pp. 39-40);
- (c) Faithful reproduction of Exhibit OO, which is a Case Assignment Slip (TSN, Id., pp. 40-41);

They agreed on the following issues to be resolved:

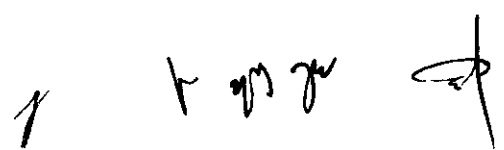
As proposed by the prosecution:

- Whether accused Revilla, Jr. and/or Cambe conspired with one another and with Napoles, Lim and De Asis in receiving kickbacks or commissions in the total amount of at least Php224,512,500.00 from Napoles in consideration of Revilla, Jr.'s endorsements of Napoles' NGOs directly or through Cambe, of Napoles' NGOs as recipients and/or target implementors of Revilla, Jr.'s PDAF projects, which turned out to be fictitious;²¹ and
- Whether accused Revilla and/or Cambe, in conspiracy with one another and with their co-accused Napoles, Lim and De Asis, amassed, accumulated and acquired ill-gotten wealth in the amount of at least Php224,512,500.00, thereby unjustly enriching themselves at the expense of the Filipino people and the Republic of the Philippines.

As Proposed by accused Revilla:

- A. Whether the Amended Information charging the accused of plunder under RA No. 7080 informs him of the nature and cause of accusation against him as required by the Constitution and his right to due process;

²¹ Amendment introduced by the plaintiff in its Memorandum, dated April 7, 2017.



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- 1) Whether R.A. No. 7080 sufficiently informs, in language "that the common world will understand" that should he commit certain acts, described in terms that a common man will understand, he shall suffer the consequences provided in the law.
- B. Whether the amended Information alleges facts constituting the offense of plunder under RA 7080 (Plunder Law);
- 1) Whether the Amended Information sufficiently informs the accused in the language and in terms that the common man will understand, of the acts he has allegedly committed and on the basis of which he is charged with the offense of plunder;
 - 2) Whether the following allegations of the Information [Part (a)] above, may be regarded as alleging "ill-gotten wealth" under the Plunder Law:

xxx xxx xxx

In 2006 to 2010 or thereabout, in the Philippines, and within this Honorable Court's jurisdiction, above-named accused RAMON "BONG" BAUTISTA REVILLA, JR., then a Philippine Senator and RICHARD ABDON CAMBE, then Director III at the Office of Senator Revilla, Jr., both public officers, committing the offense in relation to their respective offices, committing the offense in relation to their respective offices, conspiring with one another and with JANET LUY LIM NAPOLES, RONALD JOHN BERNARDO LIM, and JOHN RAYMUND DE ASIS, did then and there willfully, unlawfully, and criminally amass, accumulate, and/or acquire ill-gotten wealth amounting to at least TWO HUNDRED TWENTY FOUR MILLION FIVE HUNDRED TWELVE THOUSAND FIVE HUNDRED PESOS (Php224,512,500.00) xxx as follows:

- a) by repeatedly receiving from NAPOLES and/or her representative LIM, DE ASIS, and others, kickbacks or commissions under the following circumstances: before, during and/or after the project

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identification, NAPOLES gave, and REVILLA, JR. and/or CAMBE received, a percentage of the cost of a project to be funded from REVILLA, JR.'s Priority Development Assistance Fund (PDAF) xxx;

3) Whether the following allegations in the Amended Information [Part (b)] allege facts that the ill-gotten wealth was acquired "through a combination or series of overt or criminal acts":

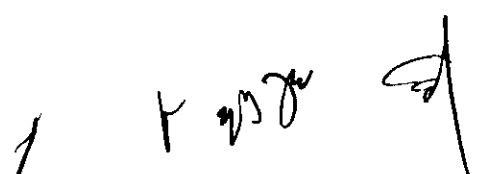
a) x x x in consideration of REVILLA, JR., 's endorsement, directly or through CAMBE, to the appropriate government agencies, of NAPOLES' non-government organizations which became the recipients and/or target implementors of REVILLA, JR.'s PDAF projects, which duly-funded projects turned out to be ghosts or fictitious, thus enabling NAPOLES to misappropriate the PDAF proceeds for her personal gain;

C. Whether those facts alleged, as required by Parts (a) and (b), have been proven by proof beyond reasonable doubt;

1) Whether the evidence proffered by the prosecution is admissible being relevant and competent, in accordance with the rules of evidence.

Corollary issues

a) Whether the amount of Php224,512,500.00 allegedly amassed, accumulated or acquired by Revilla by receiving or collecting from Napoles kickbacks or commissions under the following circumstances: before, during and/or after the project identification, Napoles gave, and Revilla, Jr. and/or Cambe received, a percentage of the cost of a project to be funded from Revilla, Jr.'s Priority Development Assistance Fund (PDAF) may be regarded as ill-gotten wealth under the Plunder Law considering the following:



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That Napoles is not alleged to be a public officer, nor one who may act in behalf of a public officer, nor one who may act in behalf of a public officer holding public funds, and consequently, the assumption would be that the funds purportedly or allegedly delivered or given to Revilla are not public funds, may such funds be the subject of the offense of plunder?

- b) That Information alleges: ... "in consideration of REVILLA, JR.'s endorsement, directly or through CAMBE, to the appropriate government agencies, of NAPOLES' non-government organizations which became the recipients and/or target implementors of REVILLA, JR.'s PDAF projects, which duly-funded projects turned out to be ghosts or fictitious, thus enabling NAPOLES to misappropriate the PDAF proceeds for her personal gain;

Since the ill-gotten wealth allegedly amassed, accumulated or acquired by Revilla is explicitly identified to be the amount of P224,512,500.00 described in paragraph (a) of the Amended Information; consequently, not including the PDAF proceeds of the ghost projects misappropriated by Napoles, whether evidence regarding the matter may be admitted and considered in the instant case.

- c) The Information also alleges as follows: xxx
- b) by taking undue advantage, on several occasions, of their official positions, authority, relationships, connections, and influence to unjustly enrich themselves at the expense and to the damage and prejudice, of the Filipino people and the Republic of the Philippines.

Likewise, the undefined and unspecified amount by which accused allegedly "unjustly enrich[ed] themselves..." may be regarded as part of the "ill-gotten wealth" subject matter of the case and whether evidence on the matter may be admitted and considered in the instant case.

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As proposed by accused Cambe:

Overall issues:

- A. Whether the Amended Information alleges facts constituting the offense of Plunder under Plunder Law (RA 7080); and
- B. Whether those facts were proved by proof beyond reasonable doubt.

Resulting issues:

1. Whether the amount of P242,512,500.00 allegedly amassed, accumulated or acquired by Revilla and Cambe by receiving or collecting from Napoles that amount by way of kickbacks or commissions under the following circumstances: before, during and/or after the project identification, Napoles gave, and Revilla, Jr. and/or Cambe received, a percentage of the cost of a project to be funded from Revilla, Jr.'s Priority Development Assistance Fund (PDAF) may be regarded as ill-gotten wealth under the Plunder Law considering the following:
 - a) That Napoles is a private person and not a public officer;
 - b) That Napoles is not acting in behalf of a public officer holding public funds; and consequently,
 - c) That the assumption would be that the funds purportedly or allegedly delivered or given by Napoles to Revilla and Cambe are not public funds.

Whether such funds coming from Napoles be the subject of the offense plunder;
2. By the allegations of the Information, assuming the alleged amount of P224,512,500.00 was received by Revilla from Napoles and/or her representatives, in consideration of Revilla, Jr.'s endorsement, directly or through Cambe, to the implementing government

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agencies, of Napoles' NGO, and which projects turned out to be ghost or fictitious, thus enabling Napoles to misappropriate the PDAF proceeds for her personal gain, whether the delivery of the money or its receipt be considered as "through an overt criminal act defined in Sec. 1(d);

- a) Whether the alleged endorsement of accused Revilla to the implementing agencies of Napoles' NGO among those overt criminal acts listed in Section 1(d) of RA 7080 constituting plunder;
 - b) Whether the delivery of money or receipt by accused Revilla be considered as through an overt criminal act defined in Section 1(d) of the Plunder Law;
3. Assuming as falling under Sec. 1(d), whether the allegation that the acts in the amended Information sufficiently allege that such amounts were "repeatedly" received or delivered, constitute a "combination or series";
4. The Information itself alleges that: thus, enabling Napoles to misappropriate the PDAF proceeds for her personal gain:
- a) The Information itself stated that it was only Napoles who misappropriated the proceeds of the PDAF releases and solely gain from the transactions.
 - b) There is nothing in the amended Information that states that what accused Revilla received actually came from his PDAF allocation but rather only accused Napoles misappropriated the PDAF proceeds solely for her personal gain.

Overall issues:

- A. Whether accused Cambe has an ill-gotten wealth of at least P50,000,000.00;

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- B. Whether the acts or declaration of Benhur K. Luy, Marina C. Sula and Merlina T. Suñas against accused Cambe are covered by the *res inter alios acta* rule; and
- C. Assuming that the allegations of the amended Information sufficiently alleged acts constituting the offense of Plunder under RA No. 7080, whether all the facts been established by proof beyond reasonable doubt.

As proposed by accused Napoles:

- Whether accused Janet Lim Napoles is guilty of the crime Plunder as alleged in the Information;
- Whether the allegations in the Information would constitute the crime of Plunder as defined in R.A. No. 7080; and
- Whether the money allegedly given to herein accused public officials is ill-gotten wealth.

At the trial, the parties, except for Napoles, presented witnesses.

After the admission of the prosecution's documentary evidence, Revilla, Cambe and Napoles moved for leave of court to file demurrer to evidence. After hearing the oral arguments of both sides, the Court resolved to deny the motion.²² The Court also denied their motions for reconsideration.²³

Revilla filed a petition for certiorari before the Supreme Court,²⁴ assailing the denial of his motion for leave to file demurrer to evidence. However, he later asked the Supreme Court to suspend further proceedings of his petition, in view of the submission for decision of the instant case.

²² Open Court Order, dated December 7, 2017

²³ Resolution, dated December 28, 2017

²⁴ G.R. No. 236174

THE FACTUAL BACKDROP

The investigation of the OMB which eventually led to the filing of the present case was formally initiated by the National Bureau of Investigation (NBI) and Atty. Levito Baligod in a complaint for plunder against Revilla, Cambe and Napoles, together with some officers from different Implementing Agencies (IAs), and officials of the DBM.

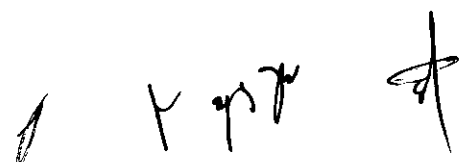
The NBI first uncovered what has been infamously branded as the "Pork Barrel Scam" when on March 22, 2013 agents of the NBI rescued Luy, who was said to have been illegally detained by his second cousin Napoles, in the South Wing Gardens of the Pacific Plaza Tower, Bonifacio Global City, Taguig City.

While under the custody of the NBI, Luy exposed the anomaly in the use of the PDAFs of lawmakers, including Revilla, in complicity with Napoles, other public officers and private individuals. Further inquiry by the NBI, which entailed series of interviews of former Napoles' employees, revealed the immensity of misuse, misappropriation and conversion of the fund, and the layers of stratagem employed to extract the money from the national treasury.

Prior to the revelation of Luy, the Commission on Audit (COA) already started a government-wide performance audit on June 15, 2010 which was concluded on September 13, 2012, with respect to the allocation and utilization of the PDAF of certain lawmakers from calendar year 2007 to 2009, as well as the implementation of projects funded from it. The objective of the audit was to determine the propriety of the PDAF's release by the DBM and the efficient utilization of funds and effective implementation of the projects by the IAs.²⁵

Among the subjects of the audit was Revilla's PDAF. In the course of the audit, the audit team wrote Revilla a letter, dated July 8, 2011, with attached documents. Based on the 168 documents annexed to the letter, the COA

²⁵ By virtue of COA Office Order No. 2010-309, dated May 13, 2010 (Exhibit A-2) and subsequent issuances (Exhibits A-2-a to A-2-c)



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noted a number of violations in the use of Revilla's PDAF, viz:

1. Revilla indorsed the NGOs to the IAs which was contrary to the mandate of Circular No. 12-2007 that it should be the IA which should choose the NGO in a public bidding.

2. The chosen NGOs had no business permits; either their addresses could not be found or they were residential houses without equipment or office spaces; and their Tax Identifications Numbers and authority to print official receipts were used by other suppliers.

3. No projects were implemented.

4. The suppliers selected were questionable.

The result of the COA audit triggered an investigation.

The evidence gathered by the NBI and the COA was scrutinized by the OMB in a preliminary investigation. After hearing the parties and due consideration of the case before it, the OMB found probable cause to indict the herein accused for the serious offense of plunder. The prosecution presented evidence to this Court in a quest to hold Revilla and his supposed cohorts Cambe, Napoles, Lim, and De Asis, criminally accountable for the pillage of the people's money to the tune of ₱224,512,500.00.

EVIDENCE PRESENTED AT THE BAIL HEARINGS

The evidence presented during the bail hearings shall be considered automatically reproduced at the trial.²⁶

The evidence adduced by the prosecution and the defense at the hearings of the separate petitions/applications for bail of Revilla, Cambe and Napoles was summarized in the Court's December 1, 2014, in this wise:

²⁶ Section 8, Rule 114 of the Rules of Court



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For the Prosecution:

Susan P. Garcia, Assistant Commissioner, Special Services Sector of the COA since February 13, 2014; Director of the Special Audit Office from 2008 to February 2014.

She testified that the COA is mandated to examine all unsettled accounts pertaining to the revenues, receipts, and utilization of funds of the government; to promulgate accounting rules and regulation related to auditing and accounting procedures, including the prevention of unnecessary, extravagant, and unconscionable expenditures; and to define the audit scope, methods, and procedures to be performed in the conduct of audit.

Special audits are audits other than regular audits, performed by resident auditors. These include government wide performance audits, sectoral audit, agency performance-based audit, levy audit, and rate audit.

By virtue of COA Office Order No. 2010-309, dated May 13, 2010, COA Office Order No. 2010-327, dated May 18, 2010, COA Office Order No. 2011-039, dated January 19, 2011, and COA Office Order No. 2011-428, dated June 17, 2011, signed by then COA Chairman Reynaldo A. Villar, an audit team was created to conduct a government wide performance audit of the Priority Development Assistance Fund (PDAF). This was done because of the emerging issues in the utilization of the said fund based on the audit reports of their resident auditors, such as unliquidated fund transfers, undocumented disbursements, and other violations of existing rules and regulations in the disbursements of the fund. She oversaw and supervised the conduct of these audits, personally reviewed all documents presented, signed all confirmation letters to the beneficiaries and suppliers, and participated in the discussions of the audit team.

The subject audit comprised the 2007 to 2009 PDAF transactions, including that of Revilla, consisting of 772 projects of 82 NGOs. It covered implementing agencies such as the Department of Social Welfare and Development (DSWD), Department of Public Works and Highways (DPWH), National Agri-Business Corporation (NABCOR), Technology Livelihood Resource Center (TLRC/TRC), National Livelihood Development

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Corporation (NLDC), Department of Agriculture (DA), and Local Government Units (LGUs).

In the conduct of the audit, they first obtained all the rules and regulations affecting the utilization and allocation of the PDAF. They gathered all documents pertaining to disbursements charged against the PDAF from the implementing agencies. In the case of Revilla's PDAF, they gathered the Special Allotment Release Order (SARO), the Notice of Cash Allocation (NCA), Disbursement Voucher (DV) with attached endorsement letters, Memoranda of Agreement (MOA), liquidation documents consisting of Delivery Receipts, Official Receipts, Accomplishment Reports, Reports of Disbursements and List of Beneficiaries.

A SARO is the authority to obligate or to enter into a commitment issued by the Department of Budget and Management (DBM) to the implementing agencies, in Revilla's case to the DA, the NABCOR, the NLDC and the TRC, through the Bureau of Treasury (BT), and eventually to the NGOs.

Under date July 8, 2011, the COA special audit team wrote Revilla a letter informing him that the audit examination revealed that the NGOs listed therein submitted documents bearing his signature or that of Atty. Richard Cambe as his authorized representative, and requesting confirmation if his signature or that of Atty. Cambe in each of the 168 documents attached to the said letter is authentic. The said letter was personally delivered by a liaison of the COA to the office of Revilla and which was received by a certain "Cha" on July 11, 2011. No similar letter was sent to Cambe. Napoles' signature was not affixed on any of the 168 documents.

In his reply letter, dated July 20, 2011, which was personally delivered to the COA, Revilla confirmed that *"[a]fter going through these documents and initial examination, it appears that the signatures and/or initials on these documents are my signatures or that of my authorized representative."*

Under date August 22, 2011, COA Assistant Commissioner Arcadio B. Cuenco, Jr. wrote Revilla a letter, acknowledging the Senator's confirmation letter, dated July 20, 2011. Since then, and even after the PDAF issues came out in the news, COA heard nothing from Revilla.

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After completion on September 13, 2012 of the special audit that started on June 15, 2010, her office prepared the Special Audits Office Report No. 2012-03 (Priority Development Assistance Fund or PDAF and Various Infrastructures) which was signed by her. The Report included and tackled the following SAROs, the existence of which were stipulated by the parties, viz.:

1. No. ROCS-07-05486, dated March 23, 2007 for P25 million;
2. No. ROCS-07-08553, dated October 30, 2007 for P35 million;
3. No. ROCS-07-08555, dated October 30, 2007 for P22 million;
4. No. ROCS-08-5254, dated June 18, 2008 for P65 million;
5. No. ROCS-08-05660, dated July 8, 2008 for P15 million;
6. No. B-08-09789, dated December 12, 2008 for P40 million;
7. No. D-08-09558, dated November 20, 2008 for P40 million;
8. No. ROCS-09-04953, dated July 9, 2009 for P50 million;
9. No. ROCS-09-02357, dated April 15, 2009 for P40 million;
10. No. G-09-07065, dated September 25, 2009 for P80 million;
11. No. ROCS-09-00949, dated February 24, 2009 for P20 million;
- and
12. No. ROCS-09-04973, dated July 9, 2009 for P85 million.

Based on the 168 documents attached to the COA's July 8, 2011 letter to Revilla, the audit team noted the following violations of existing rules and regulations in the subject transactions:

1. Revilla endorsed the NGOs to the Implementing Agencies (IAs). This violated Government Procurement Policy Board (GPBB) Circular No. 12-2007 that it should be the implementing agency which should choose the NGO beneficiary in a public bidding. Although, the witness admitted that there was no rule prohibiting the senator to endorse an NGO.

2. The NGOs concerned had no business permits to operate; they could not be found in their supposed addresses or their addresses were residential houses without equipment or office spaces; their TIN was used

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by another supplier; and their authority to print the official receipts were used by another supplier.

3. There were no projects implemented because the supposed beneficiaries denied that there were such projects.

4. The suppliers selected to supply to the NGOs in this case were questionable. Either the suppliers did not have business permit or was using a TIN of the NGO itself.

The parties stipulated that COA conducted an audit of the PDAF of Revilla; that based on the documents gathered, COA made the findings as stated in the COA Report; and with the findings, COA issued twenty one (21) Notices of Disallowance.

Carmencita Natividad Delantar, since 2000 the Director IV of the Budget and Management Office-G, known as Regional Operations Coordination Office (ROCS) in 2007 to 2009, the processing unit or technical arm of the DBM.

She testified that on July 9, 2014, her office received a subpoena directing them to bring to the Court the SAROs. In compliance with the said subpoena she brought and identified certified copy of SARO No. ROCS-07-05486, dated March 23, 2007, signed by former Secretary Rolando Andaya, certified to be a true copy by Orlando M. Magdaraog, OIC Records Division of the DBM. A SARO is a formatted document consisting of five (5) copies—the white copy (original) is released to the implementing agency, the pink copy goes to the Budget Technical Services, the unit which releases the document, the blue copy goes to the Accounting Office of the COA, the blue-green (light green) copy goes to the originating bureau which processes the release of the document, and the light yellow copy to the DBM Regional Office. The signature is only affixed on the original copy, and four of the copies have a stamped signature, but are considered duplicate originals.

Attached to SARO No. ROCS-07-05486 were Annex A and an ANCAI (Advice of Notice of Cash Allocation). An advice is a letter addressed to the implementing agency saying that for a particular SARO, the cash requirement is issued to the bank, while the NCA goes to the bank. The advice states the number of the NCA, the account number, the branch of the government servicing bank, and the purpose. The purpose shows its relation to the

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SARO. All implementing agencies have their own individual account.

A SARO is issued to recognize the incurrence of expenditure or it is an authority to incur expenditure. Its issuance is upon the instance of the members of the Congress based on the special provisions of the fund. Special Provision No. 2 of the GAA says that the PDAF shall be released directly to the implementing agency, and the procedure is for the leaders of both Houses to endorse a list to the DBM that will serve as a basis for the Office of the Secretary to instruct the bureau for its processing. Without the SARO, the funds cannot be spent.

Prior to the issuance of a SARO, a list of programs and projects must be submitted to the DBM through the Office of the Secretary. The Office of the Secretary then forwarded the documents to the appropriate Bureau, including her office, as they concerned soft projects, for technical evaluation. This was to check whether they complied with the provisions of the GAA on the project menu enacted by Congress, and the authority of the implementing agency. Per evaluation, they did not find anything wrong with the documents, and so they processed the SARO with the imprimatur of the Secretary. Delantar confirmed that there was nothing illegal or wrong with the action of Revilla in submitting the list of projects which was the initial step in the preparation and processing of the SAROs.

The SAROs, with attached documents, which were submitted by Revilla were:

1. No. ROCS-07-05488 with Revilla's letter, dated March 8, 2007;
2. No. ROCS-07-08555 with a project list and Revilla's letter, dated October 15, 2007;
3. No. ROCS-08-05660 with Revilla's letter, dated May 5, 2008;
4. No. ROCS-09-04953 with a project list and an indorsement letter from the Committee on Finance and the Senate President, dated June 29, 2009. This SARO had no letter from Revilla;
5. No. ROCS-09-02357 with Revilla's letter, dated March 10, 2008;

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6. No. G-09-07065 with a list of projects received on September 25, 2009;

7. No. ROCS-09-00949 with Revilla's letter, dated February 13, 2009, and a letter, dated February 2, 2009 from the Senate;

8. ROCS 09-04973 with a list of projects, and a letter, dated June 29, 2009 from the Senate President and the Finance Committee.

There were twelve (12) SAROs but only ten (10) were processed by her bureau, the two (2) were processed by Bureau-F. Of the ten (10) SAROs her office processed, five (5) were signed by Undersecretary Relampagos, viz.: (1) No. ROCS-07-08553, dated October 30, 2007, in the amount of P35 million with NCA, dated November 20, 2007; (2) No. ROCS-07-08555, dated October 30, 2007, in the amount of P22 million with NCA, dated November 20, 2007, released to the DA; (3) No. ROCS-08-05254, (4) ROCS-09-04973, and (5) ROCS-09-04953.

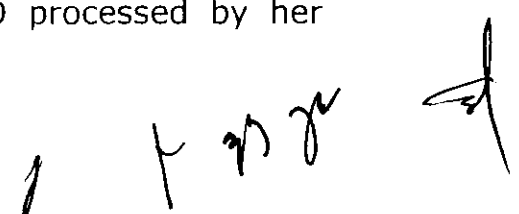
Based on the contents of SARO No. ROCS-07-05486, this SARO was upon the initiative of Revilla. Only the Division Chief, Assistant Director, and the Director of the originating bureaus initialed the SARO before the Secretary signs it. However, her office has a routing slip for purposes of checking and evaluation that the SARO has undergone analysis and review.

Other attachments to SARO No. ROCS-07-05486 were a letter, dated March 8, 2007, from Revilla, and a 3-page document denominated as "2007 Priority Projects, Office of Senator Ramon 'Bong' Revilla, Jr.," which was an attachment to the letter forwarded by the Senate.

It was stipulated that if the witness would be asked about the nine (9) other SAROs, she would give the same answers to the questions asked about SARO No. ROCS-07-05486.

Delantar further testified that all the ten (10) SAROs had corresponding NCA or ANCAI.

Delantar identified two (2) more documents, i.e., letter C (Financial Assistance for Deserving Students Scholarship Program with the printed name of Ramon "Bong" Revilla, Jr., and a letter, dated February 2, 2009, signed by Ramon "Bong" Revilla, Jr. Both documents were also attachments to the SARO processed by her



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bureau. They were submitted by the Senate to the DBM with the list of programs and letter from the leader of the Senate.

At the instance of the Court, Delantar confirmed the process flowchart in the release of SAROs for 2007 to 2009, which was attached by Relampagos in his motion for determination of probable cause, thus:

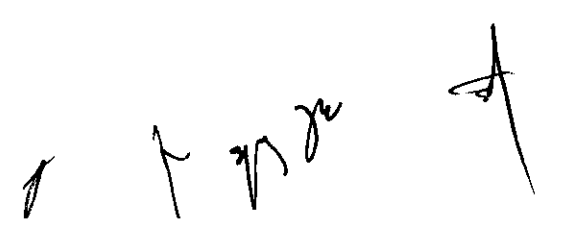
1. ROCS BMBs (referring to the Budget and Management Bureaus of the department concerned) forward the SARO NCA letter to OSEC for signature and in the absence of the Secretary or the principal, it goes to the Office of the Secretary for Operations and are hand carried by the Director.

2. OSEC forwards the document to the BMB once SARO NCA are signed. BMB records and reproduces a copy of the released documents to be forwarded to the OSEC for release to the legislators, original copies of the released documents are then forwarded to the BTS, as the releasing unit. OSEC furnishes legislators of both houses, copies of SAROs and letters. Next, BMBs forward to BTS the original copies of the SARO NCA and letter.

The Director hand carries the SARO (awaiting signature of the Secretary or USEC) to immediately address the queries of their senior officials, like deficiencies in the documents submitted as reason for non-processing of a SARO for a particular project. It is only her office that can process the issuance of a SARO, not the Office of the Secretary or any other office of the Undersecretaries.

From 2000, pursuant to the provision of the GAA, the congressional districts have to be aware of the releases made particularly for infrastructure. But she was not sure if copies of all these SAROs were given out because it was the Office of the Secretary who did it, usually after the approval of the SARO.

Under the DBM Citizen's Charter, they were supposed to process the SARO within 14 days, but there were factors beyond their control that constrained them to meet the deadline, like late submission of documents. Some SAROs were processed faster than the others provided the documents were complete, like projects for scholarship grants. There were also times that her superior would instruct her to prioritize certain SAROs, like for school building projects, expenditures related to disasters.



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Her office did not entertain follow-ups of SAROs and she conveyed this to her staff.

Lorenzo C. Drapete, Director of DBM Bureau-F.

The parties stipulated on the following:

1. Drapete was the Director IV of the DBM Bureau-F;

2. As the head of the Bureau-F, he supervised the processing of *SARO No. D-08-09789*, dated December 12, 2008, in the amount of P40 Million, and *SARO No. D-08-09558*, dated November 20, 2008, in the amount of P40 Million (but during the continuation of his direct examination, he said that he was not directly involved in the processing of these SAROs because he only became the Director of Bureau-F in 2002);

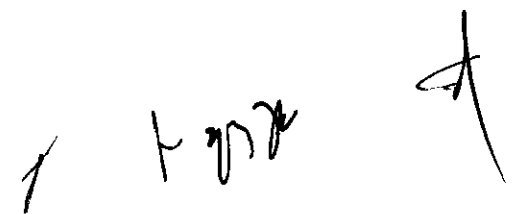
3. Drapete would be able to identify the attachments to these SAROs and the signatures therein.

Drapete testified that the two (2) SAROs mentioned were issued upon the initiative of Revilla, and without the action of Revilla the SAROs would not have been processed. But he found nothing irregular on this act.

He further confirmed that the process described by Delantar was the procedure for processing a SARO.

Benhur K. Luy, a licensed Medical Technologist, one of the whistleblowers, and under the Witness Protection Program (WPP) of the Department of Justice (DOJ).

He testified that he and Janet Lim Napoles (Napoles) are second cousins, their grandfathers being siblings and his father (Arthur Luy) and her mother (Magdalena Luy) being first cousins. In September 2002, Napoles made him her personal assistant, and in 2003 or 2004 to December 12, 2012, a finance officer of JLN Corporation owned and controlled by Napoles. As finance officer, he was tasked by Napoles to prepare money for the commissions, kickbacks or rebates of lawmakers and other government officials. Napoles likewise assigned him to assist her in creating non-government organizations (NGOs) and even made him president of one of these NGOs, the Social Development Program for Farmers Foundation, Inc. (SDPFFI).



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The creation of NGOs started with Napoles convening her employees to propose agriculture-related names of NGOs. Napoles would then choose from these names to be registered with the Securities and Exchange Commission (SEC) website. After approval and SEC registration, Napoles would assign respective presidents for the NGOs from his drivers, maids, security guards, or employees. Napoles would then direct the chosen presidents to submit names to be used as incorporators. Also upon instruction of Napoles, the presidents and incorporators would submit their tax identification numbers (TIN) or community tax certificates (CTC). If none, Napoles would direct Marina P. Sula (Sula) to secure CTCs and TINs for them. These NGOs/foundations formed were the following:

1. Abundant Harvest For People's Foundation, Inc.
2. Agricultura Para sa Magbubukid Foundation, Inc. (APMFI)
3. Agri & Economic Program for Farmers Foundation, Inc. (AEPFFI)
4. Bukirin Tanglaw Foundation, Inc.
5. Countrywide Agri & Rural Economic Development Foundation, Inc. (CARED)
6. Dalangpan Sang Amon Utod Kag Kasimanwa Foundation, Inc.
7. Ginintuang Alay sa Magsasaka Foundation
8. Gintong Pangkabuhayan Foundation, Inc.
9. Karangyaan Para sa Magbubukid Foundation, Inc.
10. Kasaganahan Para sa Magsasaka Foundation, Inc.
11. Kaupdan Para sa Mangunguma Foundation, Inc.
12. Masaganang Ani Para sa Magsasaka Foundation, Inc. (MAMFI)
13. Masaganang Buhay Foundation, Inc.
14. Micro Agri Business Citizens Initiative Foundation, Inc. (MABCIFI)
15. People's Organization for Progress and Development Foundation, Inc. (POPDFI)
16. Philippine Agri & Social Economic Development Foundation, Inc. (PASED)
17. Philippine Social Development Foundation, Inc.
18. Saganang Buhay sa Atin Foundation
19. A Smile Foundation, Inc.
20. Social Development Program for Farmers Foundation, Inc. (SDPFFI)
21. Tanglaw Para sa Magsasaka Foundation, Inc.

These NGOs were formed to channel the PDAF of lawmakers like Senators Ramon M. Revilla, Jr., Jinggoy Estrada, Juan Ponce Enrile, Representatives Rizalina Seachon-Lanete, Rodolfo "Ompong" Plaza, in exchange

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for rebates or commissions. In the case of Revilla's PDAF, the scheme was explained by Luy as follows:

1. Upon the instruction of Napoles, Luy would draft project listings and email them to Richard Cambe (Cambe), Revilla's chief of staff/chief political officer, for finalization. If Cambe happened to be at their office, Luy would print the draft listings for Cambe to bring for finalization.

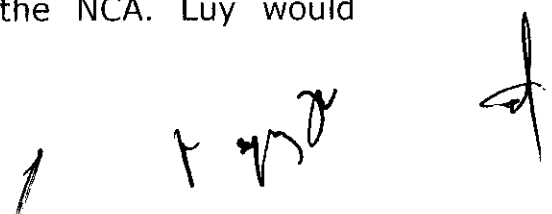
2. Luy would either call Cambe to confirm or Cambe would personally come to the JLN office with the finalized project listing attached to Revilla's indorsement letter and stamped "received" by the DBM. They called this "upon listing" whereby at this stage, Napoles was obliged to give the first/half payment agreed, or 25% of the project cost. For this purpose, Luy, upon instruction of Napoles, would prepare their office voucher (in triplicate copies: colored white, pink and yellow). After Napoles had approved the voucher, Luy would get the money equivalent to 25% of the project cost from the vault. He would count the money in front of Cambe before giving it to him. Cambe would then sign all three copies of the voucher to acknowledge receipt of Revilla's commission. No receipts were issued to Cambe. As the money was heavy, it would be put in a trolley, and Cambe would be accompanied by John Raymund de Asis (De Asis) as it was also risky.

There were times that Cambe would get money directly from Napoles. In which case, Napoles would simply relay it to Luy for recording.

3. If nobody would get a commission on that day anymore, Luy would record the transaction in their office computer, as he usually did on a day-to-day basis, encoding the voucher control number, date, name of personalities, amount disbursed, and the money collected for the day. He made a summary of disbursements report daily.

4. Subsequently, Cambe would fax to the JLN office a copy of the SARO from the DBM. With the copy of the SARO, Luy upon instruction of Napoles, would prepare a draft indorsement letter with Revilla designating the NGO of Napoles and authorizing Cambe as his representative.

5. Cambe would return to the JLN office with the signed indorsement letter of Revilla, Memorandum of Agreement (MOA) signed by Cambe, project proposal, if any, a copy of the SARO with the NCA. Luy would



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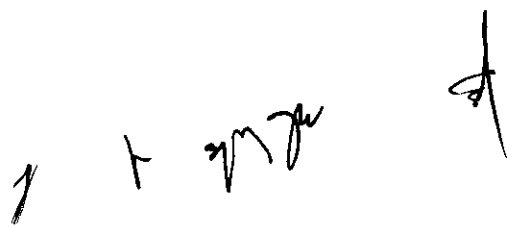
examine the SARO number if it jibed with the indorsement letter of Revilla. He would also check to ensure the amount was correct and the foundation indorsed by Revilla was the same foundation designated by Napoles. If in order, the balance of 25% of the SARO as full payment would be released to Cambe. The same procedure as to the first payment would be followed.

6. The indorsement letter, MOA, project proposal and foundation profile would be submitted to the implementing agency concerned. The IA would then release a check in the name of the foundation. In return, the foundation would issue a receipt to the IA.

7. The check would be brought to the JLN office to be photocopied for office file. This would then be deposited to the NGO's depository bank— Metrobank or Landbank. After the check had been cleared, Napoles who was in possession of the passbook and pre-signed withdrawal slips would ask her trusted employees—Luy, Sula, Suñas, Ronald John Lim, Eulogio Rodriguez, or Evelyn de Leon, to withdraw the money.

8. The money withdrawn would be brought to the JLN office and Luy would record this in his computer. If Napoles had instructions, part of the money would be left in the office vault for the commissions or rebates, and the rest would be deposited to Napoles' owned and controlled corporations. Otherwise, all money would be brought to Napoles' condo at Unit 18B Pacific Plaza Tower, Taguig City. From this money, Napoles would buy dollars to be sent to an account in America to buy properties and sustain the needs of her brother Reynaldo Lim and her daughter Jeane Napoles.

9. Afterwards, the NGO would liquidate with the IA. This was done with the help of Napoles, her children Jo Christine and James Christopher, and her employees. Upon the instruction of Napoles, they would make it appear that the NGO had purchased supplies with official receipts, delivery receipts, and sales invoices which were all fake and manufactured in Malabon by Napoles' cousin Manuel Lim Chu. They also simulated certificates of acceptance, reports of disbursement, lists of beneficiaries bearing forged signatures. The list of beneficiaries was just made up by Napoles' people in the office or agents. They would sign for the beneficiaries, and if unfinished, Napoles would bring the list to her house and have her helpers, drivers, or security guards finish the signing.



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Of the NGOs mentioned above, Revilla indorsed six (6) from 2006 to 2010. These were the *SDPFFI*, *APMFI*, *Agri and Economic Program AEPFFI*, *POPDF*, *MAMFI* and *PSDFI*. The IAs of these six (6) NGOs were the Technology Resource Center (TRC), formerly Technology Livelihood Resource Center, National Livelihood Development Corp. (NLDC), and National Agri-Business Corp. (NABCOR), an attached agency of the Department of Agriculture (DA).

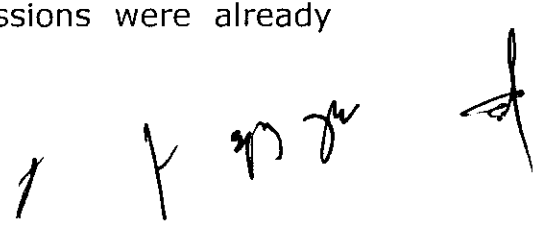
Napoles made him president of SDPFFI with a promise that she would give him 1% of the project cost. But this did not materialize, although Napoles at times gave him an amount not equivalent to 1%. From 2004 to 2012, he received about P3 million to P4 million from Napoles.

The share of Napoles was dependent on the IAs. With TLRC and NABCOR, she was left with 32%. This was because aside from the 50% that went to Revilla, she gave 5% to Cambe, 3% to TLRC or NABCOR as management fee, 10% as SOP or commission to the head of these IAs. With NLDC, her share was 40%. Besides the 50% of Revilla, 5% of Cambe, and 3% management fee, she gave 2% to her contact in NLDC.

From 2006 to 2012, they were granted twenty (20) SAROs from Revilla's PDAF, sixteen (16) of which were from 2006 to 2010. All sixteen (16) SAROs were brought by Cambe to the JLN office, and Luy had personally seen them. Within these years, SDPFFI received a total of P180 Million from Revilla's PDAF, and Revilla received P90 Million in commission.

In recording the day-to-day transactions of Napoles from 2004 to 2008, he used the Windows Operating System, and from 2008 to 2012 an IMAC (Apple). When their office changed computers in 2008, he caused Napoles' employee Rodrigo Calay to transfer all his old files to the IMAC computer. These files were JLN disbursement reports, draft project listings, draft indorsement letters, and other documents needed. He also made back-up files in the external hard drive he bought in 2012 because sometimes Napoles would ask him to work on something over the weekend or even when he was on the field. This was the same external hard drive he turned over to the Cyber Crime Division of the NBI for forensic examination.

While all JLN vouchers evidencing receipts by Cambe of his and Revilla's commissions were already



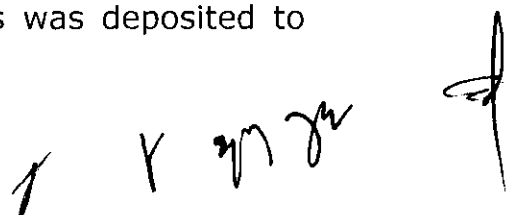
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shredded upon the instruction of Napoles, Luy had with him a Summary of Rebates showing the rebates or commissions given to Revilla. The summary was based on his financial ledgers or disbursement reports the contents of which were sourced from the JLN vouchers he encoded in his computer on a daily basis, project listings, SAROs, indorsement letters, and NCA. Other than the financial ledgers, their office kept respective folders for Revilla and Cambe with index cards, the project and project amount, the SARO numbers, and the original voucher of JLN Corp., colored white, for the purpose of making the summary reports. However, these documents were all shredded.

Based on the Summary of Rebates, Revilla received either personally from Napoles, or mostly through Cambe, which Luy or Napoles, in Luy's presence, personally handed, the amount of **P224,512,500.00** in his PDAF transactions with Napoles. Cambe would either confirm to Luy or Napoles that Revilla had received the money. There never was an instance however that Luy personally handed the money to Revilla. Neither did he personally see Napoles give money directly to Revilla.

There were times that Revilla would advance money from Napoles upon draft listing, not necessarily equivalent to 25% of the cost of the project. On this occasion, Revilla would simply agree to grant Napoles a certain amount prior to the release of the SARO. Revilla's commission would be adjusted to the original agreement of 50% upon the release of the SARO. This explained why there were items in the Summary of Rebates with amount but without a SARO number. For example, on May 9, 2008, Napoles advanced to Revilla (received by Cambe) P5 Million for a PDAF of P80 Million. But the actual amount of PDAF per SARO No. ROCS -08-05254, dated January 1, 2008, was only P65 million. Thus, Revilla per agreement was entitled to only P32.5 Million instead of P40 Million. On June 24, 2008 (with the SARO), another P10 Million was given to Revilla (through Cambe) and on July 3, 2008, another P17,250,000.00. In sum, Napoles had given Revilla P32,250,000.00 out of the P32.5 million, leaving a balance of P250,000.00. On July 23, 2008, Revilla gave a NABCOR project to Napoles worth P15 million per SARO No. ROCS-08-05660. Thus, the rebate of P7,750,000.00 which comprised the balance of P250,000.00 and the 50% of P15 million which was P7,500,000.00.

Luy confirmed that on August 28, 2008, NABCOR paid SDPFFI P34,920,000.00, and this was deposited to

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the latter's account. However, there was no implementation of the project. To make it appear that there was an implementation, they took pictures with the helpers of Napoles in Pandi, Bulacan to be used as attachment to the liquidation report. Also, upon instruction of Napoles, he showed the inspector from NABCOR their warehouse. Napoles directed her brother Valentino Lim to hide the rotten seeds and damaged sprayers so as not to be seen.

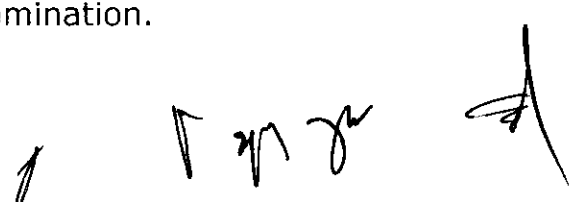
In 2004, 2005, or 2006, there were times that Napoles was able to execute projects, but not with SDPFFI. In these instances, Napoles got the agricultural supplies from TNU Trading and Nutri-Growth which she likewise owned, and they used fake receipts. There was also an occasion that a certain congressman bought sprayers from Napoles which turned out to be damaged. In this transaction, Napoles agreed to a share of 10% for herself and 10% to whoever she was dealing with in NABCOR.

Luy worked with Napoles for ten (10) years and she had been transacting with the government for the same number of years. Luy knew about Napoles' illegal business activities in 2007. He wanted to leave the Napoles group of companies to start his own business dealing with the government.

On December 19, 2012, Napoles confronted Luy suspecting that he was doing business on his own. She took his cellphone, pouch, checkbooks and other bank records, and locked him up at 2501 Discovery Suite at 8:00 in the evening and later transferred to a hotel with the guards of Napoles. In the evening of the next day, he was fetched by a sibling of Napoles, brought to a house in Magallanes and was entrusted to Monsignor Josefino Ramirez.

On March 23, 2013, he was rescued by the NBI and he executed his first affidavit on the same day. In sum, he executed five (5) affidavits (only three were offered by the prosecution) with the NBI, and one (1) with the Field Investigation Office of the Ombudsman.

When he was under investigation, he was asked by the NBI how he could back up his statements about Napoles. Thus, in April 2013, he started making his Summary of Rebates, and in July or August 2013, he printed out his financial ledgers or disbursement reports from his external hard drive that he turned over to the NBI in January 2014 for forensic examination.



Joey Ignacio Narciso, graduated Bachelor of Science in Civil Engineering; Special Investigator III of the NBI since 2003 and currently assigned at the Computer Crimes Unit (an upgrade of the Cyber Crime Division) since 2010 by virtue of Special Order No. 2603, series of 2010. He was offered and admitted by the Court as an expert witness. He has the following educational background, experience, and trainings:

1. Attended several local and international trainings on Cybercrime Investigations and Computer Forensics. His local trainings included Encase Certification Forensic Examination, Basic and Advanced Computer Forensics, and Basic and Advanced Hacking Course. Encase certification trainings were hands-on trainings conducted by a representative from the Guidance Software from the US to train the participants to be well-versed and proficient in using Encase Forensic Software.

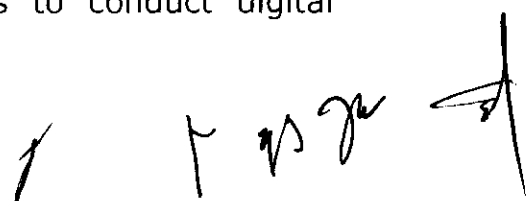
His foreign trainings included Virtual Global Task Force Convention on Pornography in Abu Dhabi in 2012, Regional Cybercrime Investigation Workshop in Singapore in July 2012, Supervisory Criminal Investigation Course held at the International Law Enforcement Academy in Bangkok, Thailand in 2012, JCLEC Cybercrime Computer Workshop in Indonesia in 2010.

2. A constant lecturer on cybercrime and computer forensic before different government agencies attended by DOJ prosecutors, judges, justices of the Court of Appeals, and lawyers taking up MCLE program under the UP Law Center. He conducted about 50 workshops, trainings and seminars.

3. Since 2012, he had examined about 100 hard disk drives, about 100 cellular phones or smart phones, and at least 50 flash drives, memory cards, compact discs, digital virtual discs, and a lot of cassette tapes.

4. He had testified before the courts five times in a hacking case, several child pornography cases, human trafficking case, libel, and violation of RA 8484 or the Access Devices Act. He was admitted as forensic expert witness once.

He testified that the Cybercrime Division of the NBI is mandated to investigate ICT or Information and/or Communication Technology crimes or crimes committed through the use of computer technology. As a cybercrime investigator, his main function was to conduct digital



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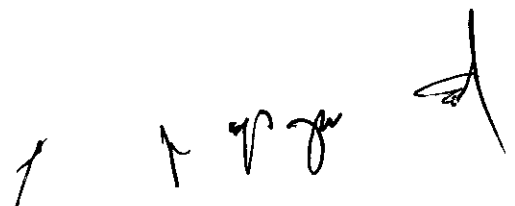
forensic examination. Digital forensic examination is the application of investigative and forensic techniques in collecting, preserving, analyzing, and reporting computer related data in a way that is admissible in a court of law.

Digital forensic examination is a part of cybercrime investigation. Agents of the NBI and some government agencies that are handling cybercrimes request them to conduct a digital forensic examination on physical evidence submitted to be used in the prosecution of cases being investigated.

In January 2014, the chief of Special Task Force ARD Argabioso requested the head of the Cybercrime Division Agent Ronald P. Aguto to conduct a forensic examination on the hard disk drive (bubble wrapped with marking FT-14-01005) of Benhur Luy. The request was accompanied by an Affidavit of Consent of Luy. On January 27, 2014, Aguto turned over to him the hard drive which he subjected to a forensic examination from January 28, 2014 to January 30, 2014. The forensic examination was done to determine or certify the authenticity of the files therein in relation to the investigation of the PDAF misuse. After the examination, he submitted a report to Argabioso.

On July 31, 2014 he received another request from ASP Melchor Carandang to perform a forensic examination on the same hard drive but this time on specific files. In his forensic examination, he observed the commonly accepted operating procedures prescribed by Encase and some other forms of software like FTK (Forensic Tool Kit), a software competitor of Encase. Encase is a widely accepted and used computer forensic software being used by the FBI and some other law enforcement agencies like the NBI.

There are three (3) major steps in the conduct of forensic examination. First is the acquisition phase or the data acquisition. Second is the analysis phase, and third is the reporting phase. Data acquisition is basically copying of all contents of the external hard drive into another hard disk drive. This is done because digital evidence is fragile. It can easily be altered, modified, or destroyed when subjected to an exhaustive, tedious, and long forensic examination. Also, with the disk image file, the forensic examiner may not have any chance to alter or modify its contents because only forensic software can read all the contents inside the image file. Disk image file is a faithful reproduction bit by bit, sector by sector of the



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physical drive. In forensic word, it is called the complete and perfect replica of the external hard disk drive.

In the case of Luy's hard disk drive, he connected it into a gadget or device called Tableau Write-Blocker to prevent the computer user from altering or modifying anything inside the external hard disk drive. The Tableau was then connected into his computer and started imaging processes. The imaging and verification processes were successful.

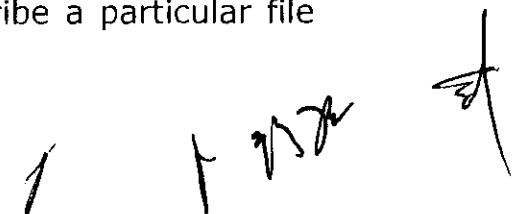
Verification process is a process by which the imaging software will verify if he has a faithful reproduction of the external hard drive by calculating the hash values of these two computer systems. Hash value is the digital finger print of a file and is unique to every file. Any modification or simple alteration to the file will significantly alter the hash value. No two files have the same hash value.

The imaging software reported that the hash value of the disk image file matched the hash value of the external hard disk drive. Meaning, he had obtained a faithful reproduction of Luy's external hard disk into his disk image file. He then put the hard disk drive inside the anti-static bubble wrap and stored it in a storage room inside the computer laboratory. He then subjected the disk image file into forensic examination.

The first step in forensic analysis data is to mount or load the disk image file into the Encase Forensic Software. Mounting is basically opening the disk image file using Encase so that the software will be able to read all the contents of the disk image file. After mounting, the Encase has an automated process that will first verify if the image file mounted in the Encase has the correct hash value. And the Encase forensic software reported that the file integrity had no error. It was verified and the hash value of the hard disk drive of Luy and the disk image file were the same.

He then began analyzing by running the housekeeping processes. Housekeeping processes are processes inside the Encase which includes hash analysis, file signature analysis, email searches, and internet searches. Its purpose is to retrieve all the files inside the hard disk drive, both deleted and reformatted, and present all the files to the examiner. He then analyzed the metadata of the files concerned. Metadata are data about data or information about information. These are file attributes or properties that describe a particular file

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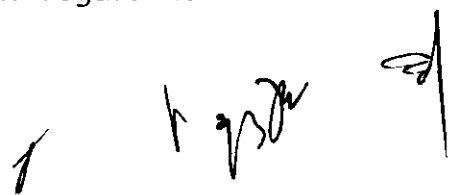
like the date of creation, the date it was last saved, the date it was last printed, the author of the files, and some other information.

The witness had with him a CD Report containing his Encase Forensic Examination Report prepared on August 13, 2014. In December 2013, their computer laboratory implemented that forensic examinations must be reduced into a compact disc or DVD as the case may be, because digital evidence is voluminous in nature. The first report he made in January 2014 required by the Office of the Ombudsman was 31,000 plus for one DVD report.

To demonstrate what a metadata was, he opened the "04-2006 April Disbursement.xls" file. The basic metadata of the file was the file name, the file extension, the file type, and the signature match. The metadata of the file showed that the file created date (February 28, 2007, 1:21:02) and the date last written were the same. This meant that the file was written or coursed or passed through different operating systems; that the file was accessed, modified, and saved by that computer system on the same date. However, February 28, 2007 was not the date the file was originally created. The date of original creation of file can be found in the extended file properties, in the "content created". This particular file was originally created on April 3, 2006 at 6:39 P.M. The date last saved is the date the file was last saved by a computer system, and this file was last saved on February 28, 2007 at 1:21 P.M. Saving is an act of accessing, modifying and saving the file. It is different from merely copying or transferring the file from one computer system to another computer system. The date last printed tells when the file is last printed, and this file was last printed on April 28, 2006 at 4:57 P.M.

He confirmed having examined Luy's disbursement ledgers contained in the hard disk drive. Based on his forensic examination of these files, he found that they were neither altered nor modified from the date they were last saved up to the examination time inasmuch as their Mac times would have been updated had there been any changes.

Upon question by the Court, Narciso answered that the hard disk drive was reliable and its integrity was not compromised. But integrity of the hard disk drive is different from integrity of the files. The integrity they checked was on the copying of the hard disk drive and the preparation of the image file. With regard to the



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integrity of each file, the integrity is determined by the hash value and/or the metadata of each file which is distinct for every file. He only certified that the 25 or 27 files had no alteration or deletion. He could not say the same thing as to the other files.

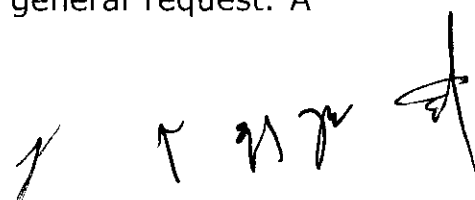
On cross-examination, he testified that the forensic examination he conducted on January 14, 2014 was to check the integrity of the files and to conduct forensic examination, which was a very general request. It was to verify the integrity of the hard disk drive of Luy. In order to determine the integrity of the hard disk drive, one should retain its integrity from the time it was turned over for examination to the time of presentation to the court or to the submission of a report. He was not required to determine the integrity of the hard disk before he received it.

The hard disk drive which is a container is just a wallet. You can take out the money anytime you want, but the integrity of the file is the money. The two (2) integrities are different. His forensic examination concerned both the integrity of the hard disk from the time he received it up to the time he made his report, as well as the integrity of the files inside the hard disk drive.

When a file is said to be created in 2005, and the file property indicates that it was created in 2009, then, the integrity of the file is questionable. One can determine the accuracy of a particular date by checking the metadata of the file and its extended properties using Encase forensic software. The date indicated in a file is based on the clock of the computer, and the accuracy of the date in the file is based on the accuracy of the date in the computer. But, he can still say the date on the file is accurate without checking the clock of the actual computer. In this case, he did the comparison of the different files saved inside the hard disk to check if the integrity of those files are intact or not, and he found that it would be impossible to manipulate the dates and the times given the different dates and times are near to the dates that are indicated in the file names of the files.

However, dates indicated in the data and extended file properties can possibly be manipulated with technologies available that is why they do forensic analysis.

It is part of the forensic process that one should sit down with the requesting party because a digital forensic examination is very vague and a very general request. A

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specific instruction or specific files need to be retrieved for examination. In this case, as to the first request, he was not able to sit down with ARD Argabioso although he attempted. Thus, he just made an image copy and presented all the document files, pdf files, and excel files in his report.

As to the second request (by ASP Carandang), he sat down with the prosecutors handling this case, but was not able to talk to Luy. The second request was to conduct forensic examination of the file properties and to determine the authenticity of the files enumerated in the request. He needed to go further this time because of some discrepancies on the dates that he needed to examine not only the basic metadata but the extended file properties of these files.

When he first conducted the examination, he noticed that the files went through at least two (2) operating systems but since there was no request, he did not include the extended metadata. It is the examination of the basic metadata that is a standard operating procedure. The basic metadata are those file properties that are recognized by the last computer that touched or modified the files and this was included in the report as an SOP.

For the second request, he checked and analyzed all the files enumerated in the request. He examined each of the files using Encase forensic software to determine the dates created and modified, and the extended file properties. He manually encoded each of the data and came up with a tabulated list.

As a file forensics protocol, one must first determine the correctness of the date from the computer clock. Being an external hard drive, the hard disk drive he examined did not have a clock. It is dependent on the system of the clock of the computer using this external hard drive.

Narciso reiterated that the date can be tampered using softwares having functions of changing the dates and times. But with his analysis, the files he examined were not tampered and their integrity intact because for example, with the 04-2006 April Disbursement.xls file, if one wanted to intentionally modify or alter the date and time, one should have put the date April 2006 and not February 28, 2007.

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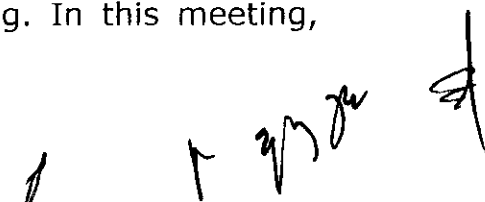
When asked why the dates created and modified of the 04-2006 April Disbursement.xls file were the same, he said that this could only happen when the file is saved or modified or altered by a Macintosh Operating System.

Merlina P. Suñas, one of the whistleblowers and under the Witness Protection Program of the DOJ since November 2013.

She testified that she first came to know Napoles in 1997 when she was assigned at the procurement office of the Naval Construction Brigade (NCB) of the Philippine Navy. Napoles was then one of the suppliers of the NCB selling spare parts of vehicles and marine parts, and Suñas was the one who prepared the documents for this kind of transaction in the unit. In the same year, Napoles took her as a part-time employee of Jo-Chris Trading, working after office hours or on Saturdays and Sundays, until 1999. In 2000, Napoles asked her to report to JLN Corporation, a family corporation of Napoles, at 2502 Discovery Center, Ortigas, which was also the address of Jo-Chris Trading. Also in 2000, Suñas resigned from the Philippine Navy to work full time with Napoles at Jo-Chris Trading and JLN Corp. In January 2013, Napoles ended her employment.

While under the employ of Napoles, she prepared documents like MOA, proposals, list of beneficiaries, liquidation papers *i.e.*, report of disbursement, acceptance certificates, acknowledgment receipts, sales invoices, delivery receipts, and official receipts of different NGOs. She also coordinated with banks to deposit or withdraw money; directed to prepare the cash for senators like Revilla; gave cash to their representatives like Cambe. As president of the POPDFI, she joined in the implementation of projects of the IAs as the DA, NLDC, and the LGUs funded by Revilla's PDAF. She was likewise ordered by Napoles to follow up with the DBM, NABCOR, NLDC, TRC, and other government agencies on the release of SAROs, NCAs, and checks.

JLN Corp.'s line of business was to supply spare parts, construction materials, marine parts, and equipment. Napoles transacted with Revilla, Estrada and Enrile for the supply of fertilizers, agricultural tools, seedlings, enzymes and sprayers to farmers. With respect to Revilla, their transaction started with an agreement on how to divide the fund the lawmaker would give. After she had closed a deal, she would call Suñas, Luy, Napoles' nephew John Lim, Evelyn de Leon, and sometimes they were joined by her children Jo Christine and James Christopher, for a meeting. In this meeting,



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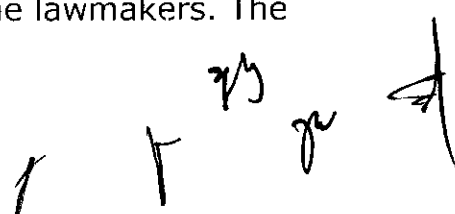
she would tell them how the money would be divided— 50% to Napoles and 50% to Revilla. Napoles would likewise give Cambe a commission of 5% of the PDAF Revilla would give to Napoles.

Napoles used NGOs through which the funds from Revilla would be channeled. From 2003 to 2008, Napoles created more than twenty (20) NGOs which had transactions with the government. The first foundation created by Napoles was POPDFI in 2003 of which Suñas was made president. While PSPDFI existed ahead of POPDFI, the former was only bought by Napoles. The incorporators of POPDFI were Napoles' maids, drivers, security guards, employees, friends, and family members. They did not know that they were named as incorporators. She, Luy, De Leon, Sula, and John Lim signed for the incorporators upon the instruction of Napoles. Napoles spent for the registration expenses and seed money.

As president of POPDFI, Napoles promised her 1% commission to help her family, but this was not fulfilled. She talked to her co-employees about this but they had no right to demand for it. She did not conspire with Luy and the other employees to engage in a business similar to Napoles because the latter was a good employer.

POPDFI had no transactions in 2003 to 2005 because an NGO should exist for three (3) years before it could be used. In 2007 to 2009, there was no implementation of projects by POPDFI from the PDAF of Revilla. In 2010, Napoles did not anymore use the foundation because it already had cases regarding previous transactions.

Napoles had contacts with the DBM and with the different agencies that implemented the PDAF projects of Revilla. In NABCOR, their contacts were Allan Javellana, Rhodora Mendoza, and Shyr Montuya. Upon instruction of Napoles, she or De Leon would contact them to follow up the status of projects for implementation. In TRC, their contacts were Director Antonio Ortiz, Dennis Cunanan, and Belina Concepcion. Napoles personally contacted these persons, but she, Luy or Sula also did follow ups with TRC to inquire on the status of the projects. In NLDC, Napoles personally called Gondelina. Buenaventura and De Leon were likewise assigned to follow up the status of the projects and funds with this agency. In DBM, their contacts were Lalaine, Malou, and Lea. She only knew them by name as provided by Napoles. The DBM released the SAROs for the request of the lawmakers. The



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SARO was proof that a certain lawmaker had PDAF allocation. The NCA was evidence of the lawmaker's fund related to the SARO.

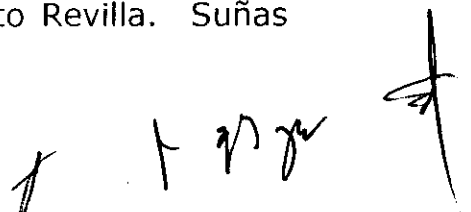
Upon instruction of Napoles, Suñas withdrew money from the accounts of the NGOs in Landbank DepEd Pasig, Landbank Greenhills, and Metrobank Ortigas. These were all savings accounts. The withdrawal was from P10 million above. It was Napoles who dictated the amount to be withdrawn. Before Suñas went to the bank, she first got the passbook and pre-signed withdrawal slips of the president of the NGOs from Napoles. She was accompanied by John Raymund de Asis and Eulogio Rodriguez. She returned the passbook to Napoles after withdrawal.

The money withdrawn was remitted to Napoles. With Napoles and Luy, she prepared the money for Revilla amounting to about P10 Million to P20 Million. She prepared the rebates of Revilla from 2006 to 2012. It was Cambe who went to the office to get his and Revilla's commission. There were four (4) occasions in 2006 to 2008 that she personally witnessed the giving of money to Cambe. In 2006, she gave two (2) P5 Million to Cambe, one, she handed personally, and the other she was with Luy and Napoles. The first P5 Million was proceeds from a project of POPDFI. In 2008, Luy gave Cambe P10 Million and P5 Million. She was with Luy at these instances because she helped count the money in a money counter.

They had three (3) vaults in the office where the money was kept. One was exclusive for Luy. The other one was inside the office of Napoles, and the third was outside Napoles' office for John Lim. Luy had no access to the vaults of Napoles and Lim. The P10 Million and P5 Million were taken from the vault of Luy.

After giving the money to Cambe, Luy had Cambe signed the office vouchers in three copies as proof that Cambe received the money, and for recording purposes. The white copy was kept in Revilla's folder, the pink copy was given to Cambe, and the last one was for the accounting office as basis for Luy's day to day recording of the transaction.

If Napoles was not around when the money was given to Cambe, Luy would call Napoles to inform her that the money for Revilla was already with Cambe. Sometimes, Cambe himself would call Napoles to tell her that he had already given the money to Revilla. Suñas



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had not personally seen Napoles or any of her employees handed money to Revilla. She saw Revilla only when there were occasions, like the wake and death anniversary of Napoles' mother, but she never talked to him.

On December 19, 2012, Napoles confronted Luy in a meeting because based on his cellphone messages with Maya (Catherine May Santos), former staff of Senators Bongbong Marcos and Loren Legarda, Luy was having transactions with the lawmakers.

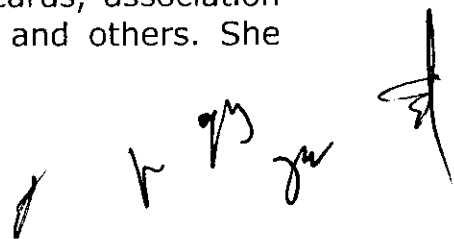
Suñas confirmed that she executed four (4) affidavits—dated August 5, 2013, September 11, 2013, September 12, 2013, and November 5, 2013. The first three affidavits were executed before the NBI, and the last one was before the Office of the Ombudsman. Nobody convinced her to make the August 5, 2013 affidavit. Unlike the first affidavit, the September 11 and 12 affidavits were given in a question-and-answer form. It was her decision to execute the subsequent affidavits, and nobody advised them that they were needed because the August 5, 2013 affidavit was insufficient.

Suñas explained some terms used in her affidavits. By under delivery, she meant "*kulang*," and by ghost delivery meant no delivery at all. She understood misdelivery as the cash given to the lawmaker for the implementation of the project. For example, the agreement between Napoles and the lawmaker was 50% but an additional 10% would be given to be used to buy the items.

Marina C. Sula, one of the whistleblowers and was admitted to the Witness Protection Program of the DOJ in February 2014, although she already applied in 2013.

She testified that she was employed at Jo-Chris Trading owned by Napoles from 1997 to 2005 as utility clerk/janitress. Jo-Chris was engaged in trading of office supplies and equipment delivered to the Philippine Navy. In 1997, its address was in Doña Generosa Building, Pasay City, but was transferred to Vinoba Building, Fort Bonifacio in 1998. In 2000, they transferred office at 2502 Discovery Center, Ortigas, Pasig City.

Sula had also duties at another business owned by Napoles which was JLN Corp., engaged in trading of marine supplies. Napoles assigned her to pay the former's personal expenses like credit cards, association dues in Manila Polo Club, Power Club, and others. She

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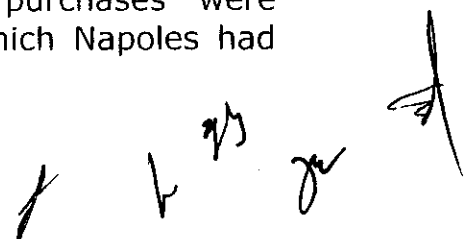
was likewise tasked to transfer properties from Napoles' name to JLN Corp.; reserved and registered corporations, NGOs, and trading companies of Napoles. But JLN Corp. was just a front of Napoles.

In 2003, Napoles summoned Sula to her office telling her that Napoles wanted to form another NGO of which she would be made the president. She agreed because at that time, she was receiving a little salary of P6,000.00 a month, and the 1% of the project amount would be a big help to her. Napoles did not give her the percentage promised but from 2004 to 2013, she was able to receive from Napoles P4.5 Million, including cash advances and loan.

In creating a name of an NGO, Napoles would ask her and the other employees to think of an NGO name. They would present these names to Napoles and the latter would pick names they were going to register with the SEC. Napoles chose the name *Masaganang Ani Para sa Magsasaka Foundation, Inc. (MAMFI)* for Sulas' foundation. Napoles gave her money to buy Articles of Incorporation and By-Laws forms on which Sula typed the details like the name of the corporation, purpose, address, and tax identification numbers. They also provided the names of the incorporators without the knowledge of these persons. Like with the other foundations of Napoles, she gave Sula money to open a bank account in the name of MAMFI. Sula then gave pre-signed withdrawal slips to Napoles.

MAMFI transacted with Revilla, Estrada, Enrile, and other congressmen. As for Revilla, Cambe had been coming to the JLN office bringing documents like letters indorsing MAMFI to implement projects funded by Revilla's PDAF. She knew this because she was asked to photocopy these documents before submission to the IAs. The IAs of MAMFI were NABCOR and NLDC for delivery of agricultural products, sprayers and fertilizers. Napoles chose TNU Trading and Nutri-Growth to supposedly supply these products, but in reality, there were no deliveries that took place. TNU was registered in the name of Nathaniel Uy Tan, Napoles' employee, and Nutri-Growth was bought by Napoles and transferred to a member of her staff in Pandi, Bulacan in a deed of assignment. Sula knew about this because she was the custodian of the documents of Napoles' properties and corporations.

To make it appear that the purchases were legitimate, they issued fake receipts which Napoles had



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asked Manuel Lim Chu to print. For inspection, Nutri-Growth maintained a fertilizer factory and TNU had a warehouse, both in Pandi, Bulacan. This was bought by Napoles under the name JCLN Global Properties Development. Sula had been there when the place was inspected by Napoles before she bought it, and when NABCOR conducted an inspection in relation to a project with MAMFI, and with SDPFFI of which Luy was the president. In the premises of the warehouse were a nipa hut and a "pugo" poultry. There were sprayers stored to show that there were products to be delivered but they were never delivered. The list of beneficiaries was just signed by them.

Sula signed memorandum of agreement with NABCOR where MAMFI had several projects. She also received checks from NABCOR and NLDC. Napoles also authorized Eulogio Rodriguez to get checks for MAMFI. In return, Sula or Rodriguez issued official receipts of MAMFI, and Sula signed disbursement vouchers of these implementing agencies.

It was an SOP that in exchange for a project of Napoles' NGOs funded from the PDAF of lawmakers like Revilla, was a rebate or commission for the lawmaker concerned. In Revilla's case, the commission or rebate was given through Cambe. The money was either handed by Luy or Napoles taken from Luy's vault. At one time, Sula helped Luy put money in an oval travelling bag about 1 to 1½ feet. Sometime in 2007 to 2008, she saw Luy, Napoles and Cambe counting money inside the conference room.

For the money Cambe received, Luy had him sign an office voucher in three (3) copies (white, pink, and green). At the top of the voucher was the name "JLN Corporation", and at the right side was the serial number. Also indicated on the voucher was the "payee" where Luy put the name of Revilla c/o Cambe. In the middle was the "particulars" where Luy put "rebates or commission" for this particular project and the total amount of the project. At the right side was an amount received. Indicated at the bottom was the name of who prepared the voucher, approval of Napoles, and the signature of Cambe. There were instances that Sula saw vouchers signed by Cambe for Revilla when Luy asked her to help him with his overloaded filing cabinet. Also, at one time she saw Cambe sign voucher on top of a filing cabinet.

Sula herself had directly handed money to Cambe. In 2010, Napoles ordered her to withdraw money from

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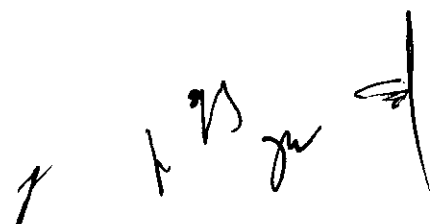
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Metrobank in the amount of P20 Million. At that time, they had no reservations with J. Abad Santos and Magdalena branches that were small banks, so, a certain Winnie Villanueva told her to get the money from their Binondo branch. She could not recall how much she gave to Cambe for Revilla but she remembered that only a small portion was left to her which she gave to Rodriguez per instruction of Napoles. However, upon question of the Court, Sula said she gave P15 million to Cambe, and that was the only instance that Sula handed money to Cambe. Yet on cross, she said she was not sure of the P15 million but was certain she gave money to Cambe in March 2010. She did not tell Luy about this but she directly reported to Napoles. She did not let Cambe sign a document because there was no such instruction from Napoles. The money was not withdrawn from the account of MAMFI but from a different NGO account which she could no longer remember.

There was no occasion that she personally gave money to Revilla but she knew that the money she gave to Cambe in Metrobank was for Revilla because when she joked Cambe for a snack, Cambe told her that the money was Revilla's. Cambe used to give for snacks. She knew Revilla as a senator and actor, and saw him at the wake of Napoles' mother in Heritage Park.

In January 2013, the JLN vouchers Cambe signed, along with fake receipts of the trading, fake receipts of NGOs, projects that were already paid but still on file, photocopies of checks and IDs and others, were all shredded upon the instruction of Napoles. Along with Sula in shredding the documents were Napoles, Jo Christine, James Christopher, Evelyn de Leon, Arlene Baltazar, Genevieve Uy, Cherry Gemenia, John Raymund de Asis, Eulogio Rodriguez, Cherry Ann, and John Lim. Napoles was the one who chose and put in a plastic bag the documents to be shredded. At first, they used three heavy duty shredders, and later seven small shredders. They shredded about 20 big trash bags a day. The shredding was done at 18D Pacific Plaza Tower and in the 2 units they called "parking" adjacent to 2502 Discovery Hotel. Because of the volume of documents and the shredding was not done every day, it took them five months to finish the shredding.

Napoles ordered the shredding because in December 2012, she caught Luy having transactions using the POPDF, and she did not want any documents that would link her when a search warrant would be



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issued. She knew from Napoles that Suñas was Luy's associate.

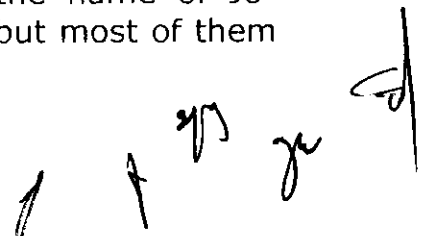
Sula confirmed having signed three (3) affidavits before the NBI and one (1) before the Office of the Ombudsman. She gave piecemeal statements because at first, she was confused and did not know what to do. When she was already able to think, she executed additional affidavits.

Mary Arlene Joyce B. Baltazar, a graduate of Bachelor of Science in Accounting; under the Witness Protection Program of the DOJ since September 16, 2013.

She testified that she worked freelance with Napoles in 2006. She became a regular employee in 2011 and worked as a bookkeeper of Napoles' corporations, NGOs, and other companies until September 16, 2013. She prepared monthly BIR returns, annual Income Tax Return (ITR) , and year-end financial statements; prepared books of accounts, and other SEC requirements; prepared remittances and payments; assisted Suñas in the renewal of business permits every year; assisted Mia Alvarez in the preparation of the payroll for the salaries and bonuses of JLN employees, household helps, drivers, security guards, and staff of Msgr. Ramirez; prepared ITRs and financial statements of JLN Corp. for loan purposes; prepared the ITRs of Jo Christine, James Christopher, and Ronald Lim for their travel visas; and participated in the preparation of documents in connection with the liquidation of funds from lawmakers through the IAs.

Napoles had 27 NGOs but 7 of them were inactive. These NGOs were named after her employees, friends and relatives, but it was Napoles who had control over their transactions. She was designated by Napoles as president of the *Tanglaw Para sa Magsasaka Foundation, Inc.* (TPMFI) for which, like the other NGO presidents, was promised a commission. The 20 NGOs had transactions with the government. They were fronts of JLN Corp. because all monies of the corporation came from the NGOs.

Napoles also owned 6 single proprietorships—Ditchon Trading in the name of Evelyn Ditchon de Leon, Sim-Gum Trading in the name of Simplicio Gumafelix, TNU Trading in the name of Nathaniel Tan, JCLN Pharma in the name of Laarni Uy, Jo-Chris Trading in the name of Napoles, and Christine Flowershop in the name of Jo-Christine. She also had 14 corporations but most of them



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had no business transactions. Some of these businesses were engaged in manufacturing of fertilizers sold to the NGOs.

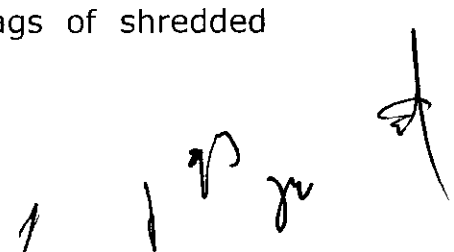
The NGOs were indorsed by lawmakers like Revilla, Estrada, Enrile, Pichay, Plaza, Cagas, and Lanete, among others, as recipients of projects from their PDAFs. She saw them during the burial and death anniversary of Napoles' mothers, and also in anniversaries and Christmas parties. When she prepared financial statements, she got the list of grants from Luy and Suñas containing the names of the lawmakers and municipalities through which these projects were implemented. The list of grants was also used for BIR purposes.

To show that JLN Corp. was earning, Napoles would supply an arbitrary amount for the preparation of the corporation's schedule of sales and purchases for the whole year. In 2006 and 2007, Napoles picked a certain amount from any of the IAs of the project, but not the total grant for each IA. In 2008 and 2009, the amount declared was based on the lawmakers, and in 2010 and 2011 on the municipalities and lawmakers.

As a bookkeeper, she was able to record the alleged payment of money to the lawmakers. In 2013, she assisted in the packing of money brought down to the parking lot of Discovery and given to a driver of a certain senator whose name she could no longer remember. Other than this, she had not anymore given money or witnessed a transfer of money to any lawmaker or his or her representative from Napoles, Luy, Suñas, or Sula.

In her work, Baltazar used an IMAC and a flash drive. When she left in July 2013, the computer was still at the office, but she gave the flash drive to the NBI. The drive contained all daily works, and files of the NGOs, corporations, and other businesses of Napoles.

Baltazar mostly reported for work at 2502 Discovery but on the fourth week of January 2013, Napoles directed her to report to 18B Pacific Plaza Towers, Global City, Taguig, where files of Napoles' NGOs, corporations, and other businesses were transferred for shredding. Napoles had the documents shredded so that there would be no documents to connect her to the NGOs. Baltazar, with Sula, Rina de Mesa, Sheryll Lim, Anna Marie Lim, John Raymund de Asis, Eulogio Rodriguez, Rod Galai, Sigfried Novella, and Gerald Apuang filled about 20 XL garbage bags of shredded documents a day using 10 shredders.



After a week of shredding, they were ordered to report back to 2502 Discovery up to March 22, 2013 when Luy was rescued. They stopped operation and resumed in April. In April 2013, the employees of JLN Corp., Napoles' drivers, security guards, Jaime Napoles, Cheryl Jimenea, and her utilities went back to Discovery to shred project documents, MOAs, vouchers, bogus receipts and invoices of the NGOs and of the tradings, books of accounts, index cards bearing the names of lawmakers, IDs, ID pictures, TIN cards of incorporators and some of their personal files connected to the NGOs. This time, the documents shredded were double the volume of the first ones, about 40 XL garbage bags a day. The shredding took around two weeks. The only documents left in the office were the original SEC registration papers, original BIR registration, updated BIR returns and business permits.

Baltazar said John Lim was just following the instructions of Napoles.

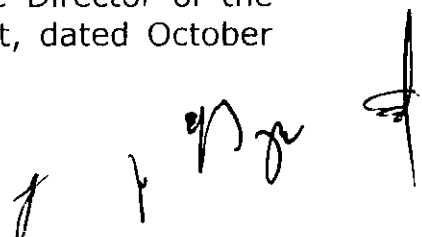
She confirmed having signed an affidavit.

Leigh Von G. Santos, Financial Investigator with the rank of Bank Officer II of the Anti-Money Laundering Council (AMLC) Secretariat.

He testified that the AMLC is an organization that assists the Anti-Money Laundering Council Secretariat in performing its functions and duties under RA 9160 for the purpose of preventing and combating money laundering in the Philippines. Money laundering is a criminal offense whereby a criminal takes the proceeds of his criminal or unlawful activity and transact these proceeds in order to make it appear that the illegal proceeds actually came from legitimate sources.

Santos has been a bank officer of the AMLC since November 2011. As such, he is tasked to perform investigation on money laundering offenses; acts on request for assistance from other law enforcement agencies, both local and foreign; evaluates compliance of covered persons of their duties under RA 9160.

The PDAF scam investigation started in July 2013. It was triggered by the six-series report published in the Philippine Daily Inquirer, as well as by the letter-request, dated July 17, 2013, of Atty. Nonato Cesar Roxas, NBI Director, to Julia Bacay-Abad, Executive Director of the AMLC Secretariat, and the letter-request, dated October



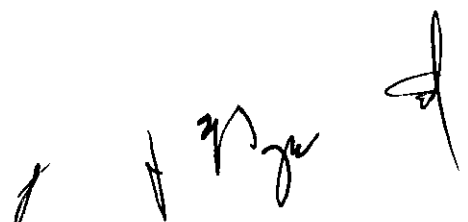
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11, 2013, of Ombudsman Carpio-Morales to Bacay-Abad. The letters were referred by Bacay-Abad to Atty. Richard David C. Funk II, head of the Compliance and Investigation Group of the AMLC, who assigned the case to a group of 10 investigators.

The team requested for a database search on Napoles, her employees and NGOs from the Information Management Analysis Group (IMAG) of the AMLC Secretariat. This database was a collection of covered and suspicious transactions submitted by covered persons to the AMLC. Covered transactions are single transactions in one business day exceeding Five Hundred Thousand Pesos (P500,000.00). Suspicious transactions are transactions, regardless of the amount, that are deemed to be related to money laundering because of the presence of certain red flags. The red flags may include any of the following: (1) there is no underlying legal or trade obligation or purpose or justification for the transaction; (2) the client is not properly identified or provided false information; (3) when the transaction does not deviate from the profile of the client; (4) when the amount of the transaction is not commensurate to the financial capacity of the client; and (5) the transaction is in any way related to an unlawful activity of money laundering.

The IMAG is a group in the AMLC that receives and safekeeps all of the covered and suspicious transactions submitted by covered persons to the AMLC. It has the sole access to the database.

After the team received the result of the database search on Napoles, her employees, and NGOs, the team evaluated it, and coordinated with and requested pertinent documents and information from other government agencies such as the Ombudsman, NBI, SEC, LTO, and LRA. These offices provided them the documents requested. The documents, with the result of the database search, were evaluated. Thereafter, the team sought authority from the AMLC to file a petition for freeze order, petition for bank inquiry before the Court of Appeals, and an action for civil forfeiture if the evidence so warrants. Per Resolution No. 77, s. 2013, dated August 13, 2013, of the AMLC, the Executive Director or in her absence, the OIC of the AMLC Secretariat, was granted authority to sign AMLC Resolution No. 77. They followed the same process as to the letter-request of the Ombudsman with regard to the accounts of Revilla, Cambe, and other entities connected to the PDAF scam.



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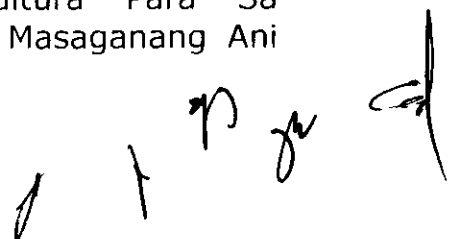
After the Court of Appeals granted the AMLC Secretariat authority to conduct a bank inquiry, they divided themselves into groups of three to handle separate investigation on the bank accounts of Senators Revilla, Enrile, and Estrada. He was assigned to Revilla's case.

They started their account investigation by sending letters to different banks, *i.e., Land Bank, Development Bank of the Philippines, Philippine National Bank, Metropolitan Bank and Trust Company, and Banco de Oro*, among others, requesting for bank documents like account opening forms, statement of accounts, deposit slips, withdrawal slips, credit and debit memo, etc., which the banks granted. After evaluation of the documents from the banks, they found out that there were accounts not included in the earlier resolution of the Court of Appeals granting them authority to conduct a bank inquiry, so they filed a supplemental petition for bank inquiry for these accounts and was granted. They again wrote the banks for documents relative to the bank accounts in their supplemental petition and were given the documents they needed.

In evaluating the documents, they utilized three methods—deposit and withdrawal analysis, verification method and multiple account analysis. The deposit and withdrawal analysis involves looking into the deposits and withdrawals as shown by the bank records to determine certain patterns. The verification method entails comparing two information to check their correctness. The multiple account analysis method is done by looking into the financial records as to the flow of funds from one account to another. It also involves the determination of unusual financial transactions for patterns. The financial records are compared to known indicators of scheme. After the financial analysis, they reduced their findings in a report.

In the case of Revilla et. al., their findings were embodied in an Inquiry Report, attached to a letter, dated October 7, 2014, addressed to Ombudsman Carpio-Morales. In the Report, they summarized their findings as follows:

1. According to the Special Audits Office Report No. 2012-003 of the Commission on Audit (COA) Report, Revilla transferred his PDAF to five (5) of the twenty (20) JLN NGOs, namely: Agri & Economic Program for Farmers Foundation, Inc. (AEPPFI), Agrikultura Para Sa Magbubukid Foundation, Inc. (APMFI), Masaganang Ani



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Para sa Magsasaka Foundation, Inc. (MAMFI), Philippine Social Development Foundation, Inc. (PSDFI) and Social Development Program for Farmers, Inc. (SDPFFI) for the period 2007-2009. Examination of the accounts of the said five NGOs revealed the following:

AEPFFI

First, withdrawals from its Land Bank Account No. 3341-0174-66 were made by JLN representatives like Marina Sula, Merlina Suñas, Evelyn de Leon and John Raymund de Asis despite the fact that none of them was listed as an incorporator, stockholder or officer of the said NGO.

Second, AEPFFI's account with LBP is merely a temporary repository of funds as withdrawals takes place immediately after a deposit is made, and the balance remained relatively minimal.

Third, withdrawals were made in cash despite the large amounts involved contrary to ordinary business practice.

APMFI

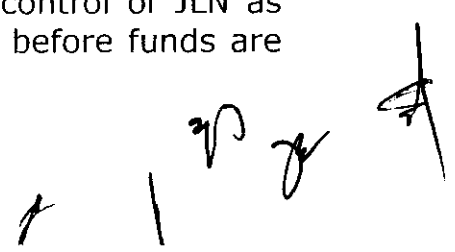
First, withdrawals from its Land Bank Account No. 3341-0173-26 were made by JLN representatives like Marina Sula, Merlina Suñas and Evelyn de Leon despite the fact that none of them was listed as an incorporator, stockholder or officer of the said NGO. Identification documents presented by these representatives were IDs issued by JLN Corporation thereby showing the relation of the NGO to JLN herself.

Second, APMFI's account with LBP is merely a temporary repository of funds as withdrawals takes place almost on the same day that deposits were made, leaving minimal balance in the account.

Third, withdrawals were made in cash despite the large amounts involved contrary to ordinary business practice.

MAMFI

First, it appears to be under the control of JLN as prior confirmations were made with her before funds are



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withdrawn from its LBP account. JLN's name did not appear in the incorporation documents of SDPFFI either as an incorporator, stockholder or officer of the said NGO, yet her consent on the withdrawals was secured. As a matter of course, withdrawals are confirmed only with the account holder.

Second, withdrawals from the account were made by JLN representatives like Benhur Luy, Merlina Suñas and Evelyn de Leon despite the fact that none of them was listed as an incorporator, stockholder or officer of the said NGO.

Third, MAMFI's account with LBP is merely a temporary repository of funds as withdrawal takes place immediately after a deposit is made, and the balance remained relatively minimal.

Fourth, withdrawals were made in cash despite the large amounts involved contrary to ordinary business practice.

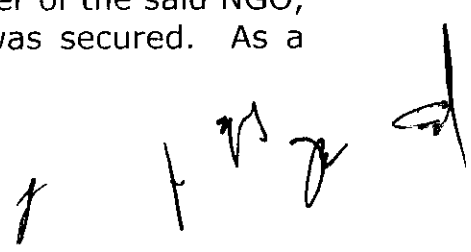
PSDFI

Analysis of the Statement of Account (SOA) and supporting documents of PSDFI's LBP Account No. 0552104706 reveals that funds amounting to millions of pesos were deposited to this account from checks issued by the Technology Resource Center (TRC) [formerly the Technology Livelihood and Resource Center (TLRC) through its Landbank Account No. 000672-1076-01.

The Interbranch Deposit Accomodation Slips show that the deposits were made by supposed representatives of PSDFI (e.g., Washington G. Plaza, Evelyn de Leon, John Raymond de Asis, Mylene Encarnacion) who are also identified to be employees of JLN or her companies. Subsequently, all or most of the funds deposited would then be withdrawn on the same day or on the following business day through encashment of checks issued from this account in favor of Evelyn de Leon, Marina C. Sula and Merlina P. Suñas, who are known associates of JLN.

SDPFFI

First, it appears to be under the control of JLN as prior confirmations were made with her before funds are withdrawn from its LBP account. JLN's name did not appear in the incorporation documents of SDPFFI either as an incorporator, stockholder or officer of the said NGO, yet her consent on the withdrawals was secured. As a



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matter of course, withdrawals are confirmed only with the account holder.

Second, withdrawals from the account were made by JLN representatives like Marina Sula, Merlina Suñas, Evelyn De Leon and John Raymund de Asis despite the fact that none of them was listed as an incorporator, stockholder or officer of the said NGO.

Third, SDPFFI's account with LBP is merely a temporary repository of funds as withdrawal takes place immediately after a deposit is made, and the balance remained relatively minimal.

Fourth, withdrawals were made in cash despite the large amounts involved contrary to ordinary business practice.

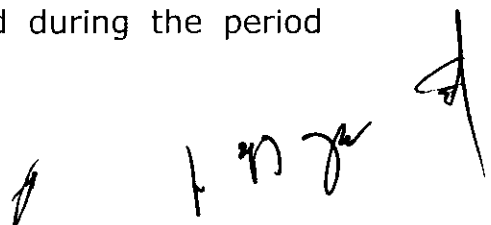
2. Verification of the check deposits relating to the SAROs confirm that NGOs controlled by JLN were indeed used as beneficiaries of the PDAF allocations of Revilla.

3. Employing the tracing of funds method, it was verified that the information as shown in the JLN CASH/CHECK DISBURSEMENT, which is similar to the entries in the Benhur Luy ledger, corresponds to and is consistent with the withdrawals reflected in bank documents.

4. In line with Sections 7 and 8 of R.A. No. 3019 or the Anti-graft and Corrupt Practices Act, the disparities between the cash and investment balances of Revilla as declared in his SALNs and as culled from his financial reports show some indication of unexplained wealth.

5. Between 6 April 2006 to 28 April 2010, Revilla and his immediate family made numerous deposit to their various bank accounts and placed investment totaling Php 87,626,587.63 (Eighty Seven Million Six Hundred Twenty Six Thousand Five Hundred Eighty Seven Pesos and Sixty Three Cents) within 30 (thirty) days from the dates mentioned in Benhur Luy's ledger when Revilla, through Cambe, allegedly received commissions or rebates to his PDAF in cash.

6. The Nature Concepts Development and Realty Corporation is controlled by Lani Mercado. Despite the insubstantial capital, it received substantial amounts through deposit totaling Php27,745,000.00, most of which amount-wise were done proximate to the time Cambe received cash from Luy, and during the period



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when it apparently has no operations. Also, Revilla and his wife transferred funds to Nature Concepts totaling Php16,000,000.00.

7. Revilla terminated his investment and bank accounts immediately before and after the PDAF scandal circulated in the media.

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Findings No. 1 about the five (5) NGOs were arrived at using deposit and withdrawal analysis. The bank documents pertaining to the NGO was examined and the deposits and withdrawals made on its accounts were plotted.

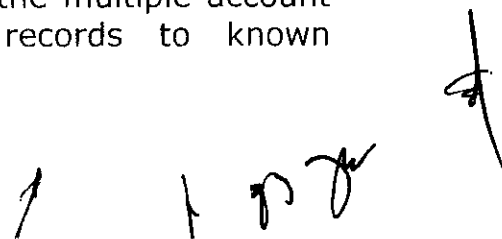
Findings No. 2 were based on details of the SAROs and the corresponding checks of these SAROs mentioned in the Ombudsman Joint Resolution. They followed the flow of the money by looking at the bank records where the checks were deposited and where the money was flowed after the deposits.

Findings No. 3 were arrived at by looking at the JLN cash and check disbursements, particularly those that involved Revilla, and the corresponding bank records. They traced whether the respective entries in the JLN cash/check disbursements were supported by bank records, and found that the inflows and outflows reflected in the JLN cash/check disbursements were covered by bank documents.

With regard to Findings No. 4, they looked into the Statements of Assets, Liabilities and Network (SALN) of Revilla for the years 2004 to 2010. There was a portion in the SALN stating the cash balances as of the end of each year. They also looked into Revilla's financial records, the bank documents, the statement of accounts of the banks, bank accounts owned/maintained by Revilla, and they plotted the transactions on these accounts and accumulated all the balances as of the end of 2004, 2005 up to 2010, and found disparities between what Revilla declared as his cash balance at the end of each year and what was reflected in his bank accounts.

As to Findings No. 4, they included an analysis of Revilla's SALN for the year 2004 to lay down a basis for comparison to the subject years of the investigation.

For Findings No. 5, they used the multiple account analysis by comparing financial records to known



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indicators or scheme like the joint sworn statement of Luy. They prepared the matrix prepared by Luy with the financial records of Revilla, and found that there were deposits in the accounts of Revilla that were made within the 30-day period from the date that Luy stated he gave money to Revilla through Cambe. The deposits for the period April 6, 2006 to April 28, 2010 was in the total amount of P87,626,567.63.

In arriving at Findings No. 6, they looked into the Articles of Incorporation of Nature Concepts Development and Realty Corporation, and discovered that it was Lani Mercado who had the controlling interest. Per certification of the SEC, Nature Concepts did not file any financial statement for the year 2007 to 2010. The SEC also provided them copies of financial statements of Nature Concepts for the year 2011 to 2012 showing that the company had no operation for these years. Yet, the financial records of Nature Concepts showed huge deposits amounting to P27,000,000.00, and a large portion of these deposits were made within the 30-day period from the dates mentioned in the sworn statement of Luy that he gave money to Revilla through Cambe.

Findings No. 7 were based on bank records showing that from June to September 2013, Revilla closed around twenty (20) various bank accounts and investments.

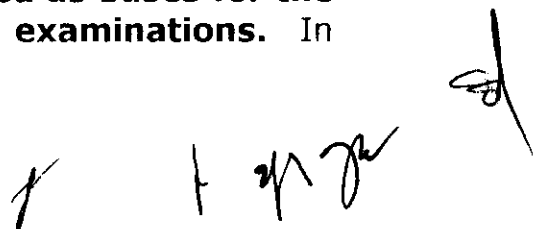
The Court admitted in evidence all the documentary exhibits of the prosecution, except Exhibits EE and FF.

For Revilla, Jr.

Desiderio A. Pagui, lawyer (private practitioner); document examiner; admitted by the prosecution as an expert witness.

He examined Revilla's purported signature appearing on the photocopies of PDAF documents (questioned documents), and compared them with standard documents said to be bearing Revilla's authentic signature. In his Report No. 09-10/2013 attached to his Judicial Affidavit, dated November 12, 2014, adopted as his direct testimony for Revilla, he concluded as follows:

"In view of the foregoing, the scientific conclusions arrived for each of above mentioned **questioned signatures xxx, for identification purposes, were NOT affixed or signed by the person whose standard signatures are those used as bases for the present scientific comparative examinations.** In



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other words, the foregoing **specified questioned signatures are NOT authentic, which mean, said questioned signatures were not affixed by Ramon "Bong" Revilla, Jr., whose standard signatures admitted as genuine are those enumerated in item numbers B1 to B30, inclusive above."**

In open court, Pagui examined the originals of the questioned documents brought by the COA representatives. After examining the originals and photocopies of the questioned documents with the use of a magnifying glass, he observed that the signature of Revilla on the originals of the questioned documents corresponds to his signature on the photocopies of these documents, except for the presence of spots (effects of machine) along the signatures on the latter documents. Thus, he maintained the correctness of his Report.

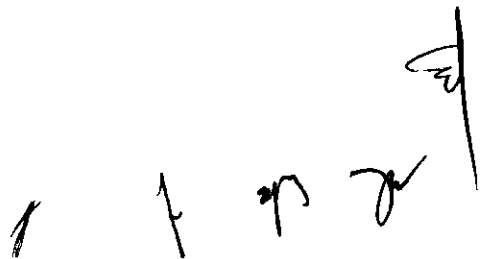
Accused Cambe adopted the testimony of Pagui as his own. On additional direct examination for Cambe, the witness testified that he also examined photocopies of documents with signatures of Richard A. Cambe, and his findings were embodied in Report No. 10-11-2013. In open Court, Pagui identified photocopies of questioned documents allegedly signed by Cambe and original documents with Cambe's signature that he used in his examination.

Accused Napoles adopted both direct examinations.

On cross-examination, he testified that the NBI followed this procedure in examining one's signature:

1. Documents are itemized (which are questioned and which are standards) per communication of the requesting party;
2. Pictorial review of the document and signature is enlarged in the laboratory;
3. A comparison chart is prepared;
4. Examination of the comparison chart.

Following the process, on the average, it would take one or two days to examine one signature. Before an official report was released, it should first be reviewed by the majority of the examiners present (could be 5) in the Questioned Document Division of the NBI. It was possible that his report was disapproved by his superior.



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During his stint as a document examiner of the NBI, it was a policy in the Bureau not to examine photocopied documents as a safety precaution. But he did not agree that an examination of photocopies would not be accurate because there could be clear copies.

After his retirement, he made reports on the basis of a xerox or machine copy when he came across the case of *Aranza, 119 SCRA 16*, allowing the judge to compare the xerox copy with the original admitted standards. Besides, in this era, clear xerox or machine copies are already available. However, he admitted having come across a number of jurisprudence advising that the original is preferred than a xerox copy.

The witness explained the uses of the following scientific laboratory equipment:

1. Binocular Stereoscope Microscope – the lens is so powerful that it will enlarge through the eyepiece as seen by the naked eye a bigger portion of the signature to determine whether it is slowly written or there is a presence of a deliberate stop on strokes by the writer or tremor of the writing.

2. Camera (F2 Nikon with Micro Lens 55 mm) and its accessories, side lights and stand – it will photograph the size of the subject signature and the negative will be developed to produce an enlarged picture of the signature which can be mounted on the chart for examination and better appreciation.

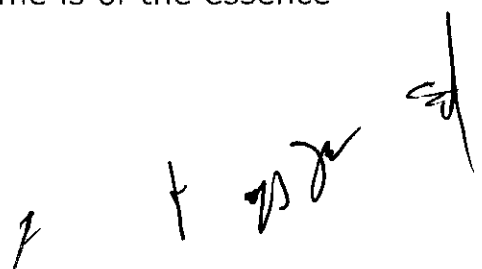
3. Ultra Violet Lamp – more of a chemical analysis. In this particular case, it is not needed.

4. Transparent Grid Device – it has square lines and tracing. It will calculate the size as well as the placement of a letter on the paper.

5. Protractor - used to determine the line on the entries of a document. This is important in paragraph entries not in examination of a signature.

Except for the binocular microscope, he made use of these instruments, including a magnifying glass, when he was still with the NBI.

He used in open court only a magnifying glass in comparing the signatures in the original documents and the questioned documents because time is of the essence in this proceedings.



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When confronted with his Judicial Affidavit, Pagui confirmed that even when he just examined photocopied documents, he still considered it a scientific comparative examination because scientific referred to the various characteristic of the writings. He likewise validated that he finished his Report on December 3, 2013 or about three (3) months after the submission of the specimen signature and the questioned signature, yet, it took him only a few minutes to make a conclusion that the xerox copies are faithful reproduction of the original.

Pagui further testified that at the time he examined the photocopies, he was not sure if they were indeed reproduction of the originals. But he asked the requesting party (Atty. Bodegon) where were the original copies and he was told that they were in the possession of the adverse party.

He admitted that having the original documents in the examination of handwriting was very crucial but it was not necessary to determine the writing instrument used by the author. Also important was to determine the type of paper used both in the document containing the questioned signature and in the paper containing said signature.

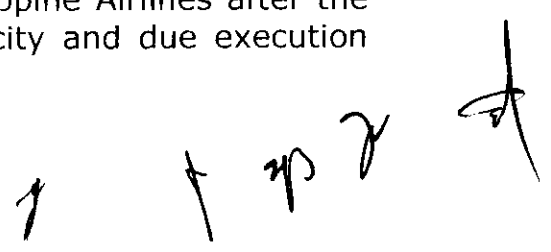
Pagui likewise admitted that during his employment with the NBI there was a case where he did not agree with the findings of his subordinates, but he signed the report just the same so as not to displease his superior, the NBI director.

Pagui was paid a professional fee of Php 200,000.00 for examining the signatures of Revilla and Cambe.

The Court admitted in evidence all the documentary exhibits of accused Revilla, except for Exhibits 273-Revilla to 277-Revilla, inclusive of sub-markings, for lack of sponsorship thereon. However, accused Revilla made a tender of the excluded exhibits, pursuant to Section 40, Rule 132 of the Rules of Court. He then rested his case as regards his petition for bail.

For Cambe

As stated, accused Cambe adopted the testimony of witness Pagui as his own. He dispensed with the presentation of his witness **Fabian S. Fabian**, Supervisor of the Records Section of the Philippine Airlines after the parties stipulated on the authenticity and due execution



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of Certification, dated November 17, 2014, Passenger Manifest for Flight PR 102, and Passenger Manifest pertaining to Flight PR 103.

The Court admitted in evidence all the documentary exhibits offered by accused Cambe. He then rested his case relative to his application for bail.

For Napoles

As mentioned, accused Napoles adopted the testimony of Pagui as her own. She dispensed with the testimony of **Joel M. de Guzman**, representative of the Bureau of Immigration, after the parties stipulated on the authenticity and due execution of the immigration records.

EVIDENCE PRESENTED IN THE MAIN CASE

For the Prosecution

The testimonies on direct of the witnesses for the prosecution are summarized below:

Rowena Madlangbayan's testimony was dispensed with upon the admission of Cambe that he was a Director III at the Office of Senator Ramon "Bong" Revilla, Jr. at the time material to this case.

Marissa A. Santos,²⁷ Chief Administrative Officer of the Central Records Division (CRD) of the DBM since March 2015.

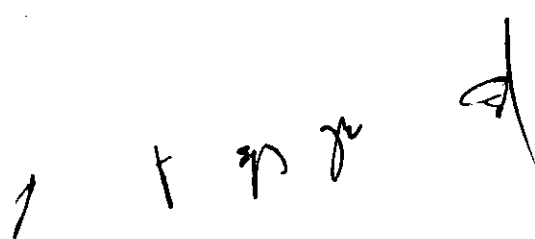
Her functions include supervising the day to day operation of the CRD; safekeeping of DBM official records; and performing other duties, such as complying with subpoenas issued by the court.

Among the DBM documents she safe kept were issuances and processes, like SAROs and their supporting documents, such as the NCA and ANCAI.

The witness identified *SARO No. ROCS-06-02362*, dated May 9, 2006,²⁸ including the Indorsement Letter,

²⁷ TSN, June 22, 2017 A.M.

²⁸ Exhibit L⁴-1



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dated April 21, 2006, for the Office of the Executive Secretary with request-letter of Senator Ramon "Bong" Bautista Revilla, Jr. to Senator Manuel Villar, dated April 5, 2006, and list of projects and programs;²⁹ SARO No. G-10-00952, dated February 12, 2010,³⁰ with NCA No. 383006-1, dated March 1, 2010,³¹ ANCAI, dated March 1, 2010,³² and letter, dated January 21, 2010,³³ of Senator Revilla, Jr. to Secretary Rolando Andaya, Jr.; and SARO No. ROCS 07-05487, dated March 23, 2007,³⁴ with Annex A and NCA No. 336973-0, dated March 28, 2007,³⁵ ANCAI, dated March 28, 2007,³⁶ Indorsement Letter, dated March 21, 2007³⁷ for the Executive Secretary with attached letter, dated March 12, 2007,³⁸ of Senator Revilla, Jr., addressed to President Gloria Macapagal-Arroyo (GMA), letter, dated March 8, 2007, of Senator Revilla, Jr. to DBM Secretary Andaya, Jr. with attached project listings. These documents were submitted to the OMB pursuant to a subpoena.

SARO No. ROCS-06-02362 was a certified copy of the original because the original document was with the Department of Agriculture. The supporting documents of SARO No. ROCS-06-02362 were certified copies of the machine copies on their file because they could no longer locate the originals despite queries about the whereabouts of their originals from the Office of the Executive Secretary and the Central Processing and Releasing Unit (CRPU) of the Budget and Technical Bureau in-charge of releasing the documents. The witness, Elena Limcuando from the Office of the Secretary, Ely Fernandez from the Regional Coordination Service, and Julieta Calabia executed four certifications³⁹ to this effect.

SARO No. ROCS 07-05487, Annex A, NCA No. 336973-0, ANCAI, dated March 28, 2007, were certified copies of the receiving copies on file with the DBM. The originals of SARO No. ROCS 07-05487 and Annex A were

²⁹ Exhibit L⁴-2

³⁰ Exhibit N⁴

³¹ Exhibit N⁴-2

³² Exhibit N⁴-3

³³ Exhibit N⁴-4

³⁴ Exhibit M⁴-2

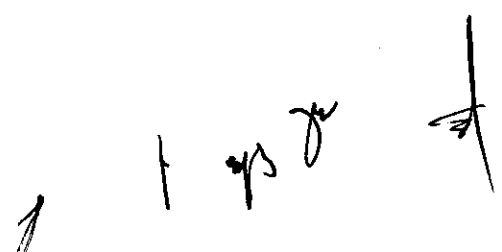
³⁵ Exhibit M⁴-4

³⁶ Exhibit M⁴-5

³⁷ Exhibit M⁴-6, page 1

³⁸ Exhibit M⁴-6, page 2

³⁹ Exhibits L⁴-2-a to L⁴-2-d



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with the DA. But the witness presented another original copy of the SARO. The original of the NCA was with the Land Bank of the Philippines, while the original of the ANCAI was with the DA.⁴⁰

Indorsement Letter, dated March 21, 2007, and the letter, dated March 12, 2007, of Senator Revilla, Jr. were certified copies of the originals on file with the DBM.⁴¹

The letter, dated March 8, 2007, of Senator Revilla, Jr. with attached project listings were certified copies of the machine copies on file with the DBM. They inquired from the Central Records Division and other concerned DBM offices about the originals of these documents but they could no longer be located. The witness together with other DBM employees executed certifications⁴² to this effect.

SARO No. G-10-00952 was a certified true copy of the duplicate original in her custody.⁴³ Another receiving copy (photocopy of the original) of *SARO No. G-10-00952* was likewise presented. The witness explained that there were two copies of this *SARO* because the CPRU turned over to her office both the BTS copy and the receiving copy.

NCA No. 383006-1 was a duplicate copy of the original⁴⁴ and the corresponding NCAI was a certified true copy of the receiving copy on their file.⁴⁵

The letter, dated January 21, 2010, of Senator Revilla, Jr. to Secretary Andaya was a certified copy of the machine copy on file with the DBM. The original of this document could no longer be located despite query of its whereabouts from the Office of the Secretary, the BMBG, and the CPRU in-charge with the releasing of the document. The witness

⁴⁰ The prosecution counter-manifested that the receiving copy bearing the original receiving stamp of the ANCAI was presented during the preliminary conference. Counsel for accused Revilla remarked that they did not stipulate. (TSN, June 22, 2017, p. 51)

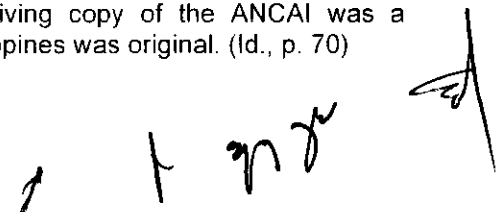
⁴¹ After comparing the originals of the two letters, counsels for accused Revilla and Napoles, and accused Cambe stipulated that the marked copies were faithful reproductions of the originals. (Id., pp. 55-56)

⁴² Exhibits L⁴-2-a to L⁴-2-d

⁴³ The defense stipulated that the marked copy of Exhibit N⁴ was a faithful reproduction of the original. (TSN, supra., p. 63)

⁴⁴ The defense stipulated that the marked copy of Exhibit N⁴-2 was a faithful reproduction of the original. (Id., p. 68)

⁴⁵ The witness handed over to the prosecutor a certified true copy and the original receiving copy of the ANCAI. The defense stipulated that the receiving copy of the ANCAI was a photocopy but the stamp receipt of the Treasurer of the Philippines was original. (Id., p. 70)



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with other DBM employees executed certifications⁴⁶ to this effect.

Glenn M. Erlano,⁴⁷ Supervising Administrative Officer of the Department of Agriculture since April 2015.

The parties stipulated that *Exhibit L⁴, M⁴, and M⁴-1* were faithful reproductions of the originals.

The witness testified that in compliance with a subpoena,⁴⁸ he submitted to the OMB certified copies of the originals of *SARO No. ROCS-06-02362*, dated May 9, 2006; *SARO No. ROCS-07-05487*, dated March 23, 2007; Annex A of *SARO No. ROCS-07-05487*, dated March 23, 2007; and the ANCAI, dated March 28, 2007.⁴⁹ Accused Revilla, through counsel, stipulated on the first three (3) documents.⁵⁰ The ANCAI pertained to *SARO No. ROCS-07-05487*. The stamp mark on the ANCAI with the name "Annie Monserabe", their office's liaison officer, signified that their office received the document from the DBM.

Avelina H. Zumarraga,⁵¹ Chief Treasury Operations Officer II of the Miscellaneous Accounts, Accounting Division of the Bureau of Treasury.

The parties stipulated that *SARO No. G-10-00952*, and ANCAI, dated March 1, 2010, were faithful reproductions of the originals.

Junelyn A. Pagunsan.⁵² The parties stipulated that the OMB conducted a preliminary investigation which resulted in the filing of this Information; that there were attachments to the complaint; and the witness received the following documents during the preliminary investigation:

1. *A-8⁴ series*, consisting of fourteen (14) folders. These were annexes to the complaint and were duly described in the pre-trial brief.

⁴⁶ Exhibits L⁴-2-a to L⁴-2-d

⁴⁷ TSN, June 22, 2017 P.M.

⁴⁸ Dated June 21, 2017

⁴⁹ Exhibit M⁴-5

⁵⁰ Counsel for Revilla, Jr. stipulated on the first three documents.

⁵¹ Id.

⁵² TSN, June 29, 2017 A.M.



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2. Folder 1, which includes *Exhibits A⁴-8-A, A⁴-8-T*. They pertain to the Personal Data Sheet, appointment papers, and other documents gathered during the preliminary investigation.⁵³

3. *Exhibit A⁴-8-T* pertains to the SEC records of JLN Corp. which has been stipulated by the parties as faithful reproduction of the original.

4. Folder 2, COA Special Audit Report No. 2012-03, which pertains to the same COA Report.⁵⁴

5. Folder 3, contains *Exhibit A⁴-8-V to Exhibit A⁴-8-zz*.

6. Folder 4, contains *Exhibit A⁴-8-aaa to Exhibit A⁴-8-iii*.

7. Folder 5, contains *Exhibit A⁴-8-jjj to Exhibit A⁴-8-r*.

8. Folder 6, contains *Exhibit A⁴-8-s⁵ to Exhibit A⁴-8-x⁶*.

9. Folder 7, contains *Exhibit A⁴-8-y⁶ to Exhibit A⁴-z⁹-44*.

10. Folder 8, contains *Exhibit A⁴-8-z⁶-45 to Exhibit A⁴-8-f⁸*.

11. Folder 9, contains *Exhibit A⁴-8-m⁸ to Exhibit A⁴-8-y⁹*.

12. Folder 10, contains *Exhibit A⁴-8-z⁹ to Exhibit A⁴-8-n¹¹-40*.

13. Folder 11, contains *Exhibit A⁴-8-o¹¹ to Exhibit A⁴-8-j¹³*.

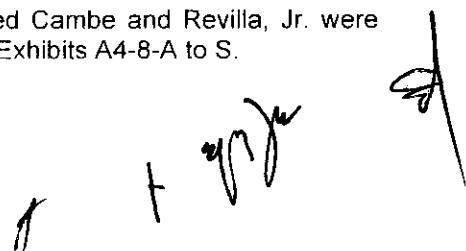
14. Folder 12, contains *Exhibit A⁴-8-k¹³ to Exhibit A⁴-8-g¹⁵*.

15. Folder 13, contains *Exhibit A⁴-8-h¹⁵ to Exhibit A⁴-8-a¹⁶*.

16. Folder 14, contains *Exhibit A⁴-9 to Exhibit A⁴-58*.

53 Considering that the parties already stipulated that accused Cambe and Revilla, Jr. were public officers, they would no longer ask the witness to identify Exhibits A4-8-A to S.

54 Exhibit A⁴-8-U



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**Ferdinand Z. Calimlim,⁵⁵ Jr., Arnold S. Bautista,⁵⁶
Leonel C. Guzman,⁵⁷ Melchor C. Ayap,⁵⁸ Marciano M.
Pangilinan,⁵⁹ Silvestre Cardines,⁶⁰ Heriberto C.
Briones,⁶¹ Imelda P. Abuan,⁶² Conrado Amistad,⁶³
Ruben L. Sison, Sr.,⁶⁴ Edwin G. Reyes,⁶⁵ Eduardo B.
dela Cruz,⁶⁶ Johnny E. Carajay,⁶⁷ Rolando P. Garcia,⁶⁸
Lydia A. Apatan,⁶⁹ Rebecca A. Quicho,⁷⁰ Genalyn L.
Campos,⁷¹ Eddie P. Gokiangkee,⁷² Gilbert R.
Bautista,⁷³ Edilbert S. Adlaon,⁷⁴ Erlinda P.
Arpilleda,⁷⁵ Julian L. Albores,⁷⁶ Roel O.
Paras,⁷⁷ Diosdado G. Pallasigne,⁷⁸ Glicerio M. Monton,
Jr.,⁷⁹ Loreta C. Loren,⁸⁰ May Garnace
Calaunan,⁸¹ Jeanien Escritor Cervantes,⁸² Florencio V.
Bentrez,⁸³ Benito D. Siadto,⁸⁴ Ramil D.
Serdeniola,⁸⁵ Celedonio V. Sonido,⁸⁶ Perfecto B. Cayat,
Perfecto B. Cayat,⁸⁷ Rodolfo Y. Gantuangco,⁸⁸ Gil Q.**

⁵⁵ Currently the Vice Mayor of Pangasinan; Municipal Mayor of Mapandan, Pangasinan from June 30, 2001 to 2010

⁵⁶ Municipal Mayor of Tumawine, Isabela

⁵⁷ Incumbent Mayor of Piat, Cagayan; Mayor of the same Municipality from 2001 to 2013

⁵⁸ Sanggunian Member of San Juan, Batangas from 2016; Barangay Captain of Laiya from 2007 to 2013

⁵⁹ Currently the Councilor of Brgy. Talahiban I, San Juan, Batangas since 2013; Barangay Captain of the same Barangay from 2007 to 2010.

⁶⁰ Barangay Captain of San Miguel, Natividad, Pangasinan from 2007 to present.

⁶¹ Barangay Captain of Poblacion East, Natividad, Pangasinan from 2007 to present.

⁶² Barangay Captain of Nangapugan, San Quintin, Pangasinan from 2010 to present.

⁶³ Municipal Planning and Development Coordinator of the Municipality of Tumauini, Isabela

⁶⁴ Municipal Agriculturist of Diffun, Quirino from 1995 to 2015

⁶⁵ Vice Mayor of Municipality of Bansalan, Davao del Sur from 2007 to 2009

⁶⁶ Municipal Councilor of Alcala, Pangasinan from 2007 to 2009

⁶⁷ Municipal Councilor of Alcala, Pangasinan from 2007 to 2009

⁶⁸ Vice Mayor of the Municipality of Kalamansig, Sultan Kudarat from 2007 to 2016

⁶⁹ Agricultural Technologist of the Municipal Agriculture Office of Nasipit, Agusan del Sur

⁷⁰ Employee of the Agriculture Office

⁷¹ Municipal Agriculturist of San Agustin, Surigao del Sur from 2007 to 2010

⁷² Municipal Mayor of Claver, Surigao del Norte from 2001 to 2010, and 2013 to present

⁷³ Municipal Agriculturist of Cagwait, Surigao del Sur

⁷⁴ Municipal Mayor of Vincenzo Sagun, Zamboanga del Sur

⁷⁵ Municipal Agriculturist of Cantilan, Surigao del Sur

⁷⁶ Sanggunian Member of Bansalan, Davao del Sur

⁷⁷ Municipal Mayor of Malalag, Davao del Sur

⁷⁸ Municipal Mayor of Isulan, Sultan Kudarat

⁷⁹ Municipal Mayor of Jabongan, Agusan del Norte

⁸⁰ Municipal Agriculturist of Malimino, Surigao del Norte

⁸¹ Vice-Governor of Quirino Province from 2010 to present; Municipal Mayor of Diffun from 2001 to 2010

⁸² Registration Officer I of Atimonan, Quezon

⁸³ Provincial Board Member of Benguet

⁸⁴ Municipal Mayor of Kibungan, Benguet

⁸⁵ Punong Barangay of Brgy. Esmeralda, Balungao, Pangasinan

⁸⁶ Municipal Agricultural Officer of Luna, La Union

⁸⁷ Municipal Agriculturist of Kibungan, Benguet

⁸⁸ Mayor of Kidapawan City, North Cotabato

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Escalante,⁸⁹ Enrique B. Yap,⁹⁰ Teodoro B. Senaca,⁹¹ Delea G. Roldan,⁹² and Edgardo B. Linsag.⁹³

They were public officers of their respective barangays, municipalities, cities or provinces, at the time material to this case.

Basically, they testified that they were interviewed by the OMB to verify whether their localities received farm inputs and implements, livelihood projects, or agricultural supplies from Napoles' NGOs funded from the PDAF of Senator Revilla, Jr. All of them denied having received any, and having signed the documents indicating receipt thereof, *i.e., certificates of acceptance, delivery reports, acknowledgement receipts, list of beneficiaries.*

Nelfa M. Ronquillo,⁹⁴ Vicmar M. Tello,⁹⁵ Efren M. Notorio,⁹⁶ and Sofronio L. Jimenez,⁹⁷ were allegedly one of the beneficiaries of Revilla's PDAF through Napoles' NGOs. However, upon interview by the OMB, they denied having received livelihood projects or agricultural packages from Senator Revilla or Napoles' NGOs. They also denied that the signatures in the lists of beneficiaries shown to them by the OMB were theirs.

Josie L. Gutierrez,⁹⁸ Acting Senior Risk Management Specialist of Land Bank of the Philippines (LBP) since October 16, 2016; Technical Assistant to the East Mindanao Branch Group Head from January 5, 2015 to October 15, 2016; Chief Compliance Management Specialists of the Parents and Subsidiaries Division of the Anti-money Laundering Unit of LBP from June 1, 2009 to January 4, 2015.

She testified that as Chief Compliance Management Specialist, she assisted in the crafting of the internal guidelines pertaining to the Anti-Money Laundering Act

⁸⁹ Municipal Agriculturist of Cortes, Surigao del Sur

⁹⁰ Mayor of Glan, Sarangani

⁹¹ Municipal Mayor of Malimono, Surigao del Norte

⁹² Agricultural Technologist of Kidapawan City, North Cotabato

⁹³ Municipal Agriculturist of Magpet, North Cotabato

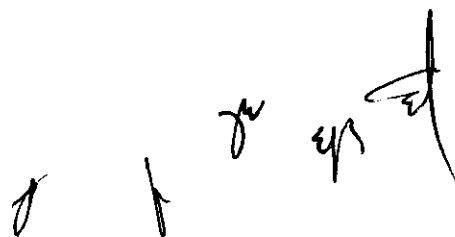
⁹⁴ Resident of Tubo-tubo, Cagwait, Surigao del Sur

⁹⁵ Resident of Brgy, Cuyago, Jabonga, Agusan del Norte

⁹⁶ Resident of Plaridel, Quezon and a farmer

⁹⁷ Resident of Brgy, Ilosong, Plaridel, Quezon and a farmer

⁹⁸ TSN, August 24, 2017



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(AMLA); acted as Secretariat to the Anti-Money Laundering Committee (AMLC); answered queries of correspondent banks regarding AMLA; conducted the oversight training of LBP personnel; and was tasked to respond to requests/queries of the AMLAC Secretariat and other implementing agencies pertaining to bank accounts.

On September 4, 2013, he received a letter-request from the AMLC Secretariat requesting to submit various documents, *i.e., account opening forms, signature cards, the IDs presented, pictures of the account holder, bank statement, transaction history, copies of deposit and withdrawal slips, copies of debit and credit memos, transfer request from one account to another, copies of checks, Certificate of Incorporation,*⁹⁹ regarding the following accounts of Janet Lim Napoles and various NGOs:

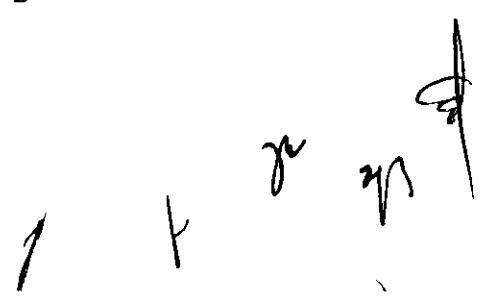
LBP Greenhills Branch

1. 05510518-03;
2. 0551054160 of SDPFFI;
3. 05510505-64 and 055104152 of MAMFI;
4. 05521047-06 of Philippine Social Development Foundation, Inc. (PSDFI);
5. 0551050157 of People's Organization for Progress Development Foundation, Inc. (POPDFI); and
6. 05510559-0 of Countrywide Agri and Rural Development Foundation, Inc. (CARDFI).

LBP DECS Extension Office Branch

1. 33410174-07 and 3341017539 of Countrywide Agri and Rural Economic Development Foundation, Inc. (CAREDFI);
2. 33420173-26 of APMFI;
3. 3341017466 of Agri-Economic Program For Farmers Foundation, Inc. (AEPFFFI).

⁹⁹ Exhibit ZZZ-21



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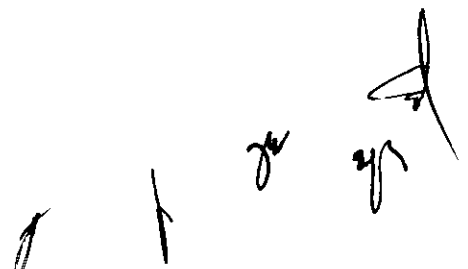
Upon receipt of the letter from the AMLC, she called the managers of the LBP-Greenhills Branch, Francisco Burgos, Jr., and the DECS Extension Office Branch, Nelson Granbadar, to prepare three (3) sets of the foregoing documents—the original shall be retained in the branch, the two (2) certified true copies shall be submitted to the Compliance Office—one for the Compliance Office and the other for the AMLC Secretariat. As a matter of bank procedure, original copies of bank documents, except for checks, are retained in the branch where the transaction took place. So, it is necessary to request the documents from other LBP branches.

Following her call to the branch managers, she sent them a letter-request through fax, advising them that the documents should be submitted to the Compliance Management Office by September 11, 2013. Due to the sheer volume of documents, the managers asked for an extension of time. They were able to forward the documents to the Compliance Management Office (CMO).

Upon receipt of the documents, the witness immediately checked the contents of the folders if they were complete. After that, she called the AMLC Secretariat that the documents were ready.

A team of bank investigators from the AMLC Secretariat came to the CMO and conducted an on-site bank inquiry on the documents on September 26 and 27, 2013. It was to check and verify the documents that they would submit to the AMLC Secretariat. The AMLC Secretariat got the documents on September 27, 2013.

The parties stipulated that that witness would be able to identify the documents enumerated in the list and that those documents came from the records of LBP which were forwarded to the AMLC Secretariat, and that the names of Revilla and Cambe did not appear in any of those documents.



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Ronald Allan C. Abarquez,¹⁰⁰ Head of the Regulatory Affairs Division under the Compliance Office of RCBC since June 2017.

He testified that as Head of the Regulatory Affairs Division, he handles the compliance issues of certain business units under him, as well as AMLC concerns.

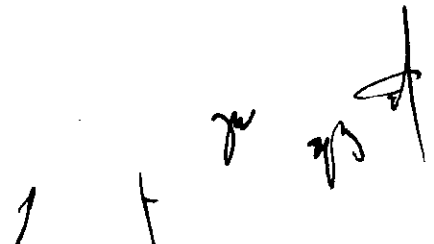
Prior to being the Head of the Regulatory Affairs Division, he was the Head of the AMLC Secretariat Division and also the Deputy Head of the AMLC Department from May 2014 to May 2017. As Head of the AMLC Department of RCBC, he assisted the AMLC Department to come up with anti-money laundering policies for the bank; updated their anti-money laundering financing program; handled requests of the AMLC Secretariat for Know-Your-Customer (KYC) information and documents; and handled request for freezing of accounts.

The AMLC Secretariat requests documents from RCBC in writing. If the request is for bank records or documents, it is accompanied by a court order (Court of Appeals) authorizing the examination of documents. Upon receipt of the request, they will examine both the request and the court resolution to see if there is any account belonging to RCBC customers, and to identify which branch the account belongs to, so that they can coordinate with that branch for the copies of the documents. Then, they will transmit the documents to the AMLC.

Around August 22, 2014, the RCBC Compliance Office received a request from the AMLC Secretariat to submit documents involving certain legislators. After receipt of the request, the Head of the Anti-Money Laundering Department, Atty. Loreen Delohero, instructed him to handle the request. The basis for the request was a Resolution of the Court of Appeals in *CA G.R. AMLC No. 00113* in relation to *CA G.R. AMLC No. 00108*.¹⁰¹ After evaluating the request and the CA Resolution, he found out that the request was for Account No. 134500953 under the name of Lanie Mercado Revilla. There was also one RCBC account in another branch mentioned in the request.

¹⁰⁰ TSN, September 14, 2017

¹⁰¹ Exhibit YYY



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The witness emailed the RCBC-Bacoor Branch, requesting the following documents:

1. Account opening forms and all identification documents;
2. Bank statements;
3. Transaction history print-out;
4. Deposit-withdrawal slips;
5. Debit-credit memos;
6. Transfer requests from one account to another;
7. Foreign exchange transactions;
8. Cashiers, managers and cancelled checks.

Upon receipt of the documents, including the transaction history of Account No. 1345009953,¹⁰² they immediately transmitted them to the AMLC on September 3, 2014.

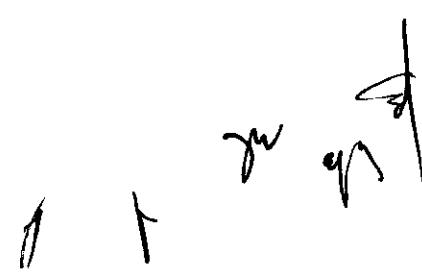
Francisco E. Burgos, Jr.,¹⁰³ has been working in different capacities (Messenger, Clearing/Distributing Clerk, Document Examiner, Signature Verifier, Administrative Staff Officer, Branch Cashier) with LBP since 1983. Currently, he is the Branch Manager of its EDSA Greenhills Branch with the position of Assistant Vice-President, since August 1, 2013.

As Head of the Branch, he oversees the day-to-day operation of the bank; performs marketing functions as well as receives deposits; ensures that the bank complies with requirements on the proper maintenance of accounts; and submits documents required by other government agencies such as the Bangko Sentral ng Pilipinas (BSP) and the AMLC.

In September 2013, he prepared certified true copies (in three sets) of various bank documents in connection with the accounts of Janet Lim Napoles and some NGOs, *i.e.*, *SDPFFI (Current Account No. 0552-1047-06)*, *MAMFI (Savings Account No. 0551-0505-64)*, *POPDFI (Savings Account No. 0551-0501-57)*, and *PSDFI (Savings Account*

¹⁰² Exhibit ZZZ-477-kk

¹⁰³ TSN, August 31, 2017 P.M.



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No.0551-0518-03), per request of their CMO for submission to the AMLC.

The witness explained how these documents were retrieved, viz:

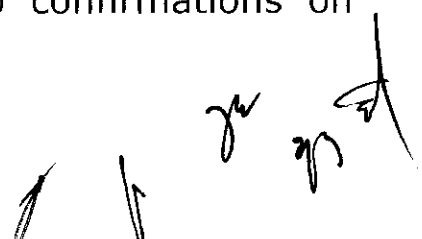
After ascertaining that the above-mentioned accounts were opened in his Branch, he requested the Bank's System Implementation Department (SID) to prepare reprinted copies of the statements of accounts of these accounts. The SID is responsible for the production and maintenance of bank statements. After the SID had complied with his request, he retrieved the transaction documents reflected in the statements of accounts from his Branch's Accounting Center, from the LBP warehouse, and from other LBP branches. He then asked his staff to photocopy the documents. After comparing the photocopied documents with the originals, he certified that the photocopied documents were true copies of the originals.

Some documents, like the inter-branch deposit slips, were taken from other LBP branches at the DECS Extension Office, in Butuan, and in Pasig Capitol. To secure certified true copies of these deposit slips, he wrote a memorandum to the concerned branches requesting that he be provided certified true copies of the documents, to be signed and authenticated by the branch authorized representatives or signatories. The branches complied with his request.

After receiving the documents from other LBP branches, the witness collated them with the documents in his possession, and transmitted them to the CMO and the AMLC. The other copy was for their file.

The witness further testified that in withdrawals involving ₱100,000.00 and above through a representative, the transaction is confirmed by the signature verifier with the depositor through phone to ensure the legitimacy of the transaction.

In the documents he submitted to the CMO, he observed that aside from the payment received by the depositors themselves, there were also confirmations on



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the face of the withdrawal slips made by the signature verifier from the depositor or account holder.

One of the documents he submitted to the CMO was a withdrawal slip, dated January 18, 2016, with an account name Social Development Program for Farmers Foundation, Inc. under Account No. 0551-0518-03.¹⁰⁴ This withdrawal was confirmed as shown by a rubber stamp mark "confirmed" (with Benhur Luy and Janet Lim Napoles)¹⁰⁵ on the lower right hand portion of the withdrawal slip.

The parties entered into the following stipulations:

1. The prosecution and the defense stipulated that the names of Revilla, Jr. and Cambe did not appear on the documents supposed to be identified by the witness.

2. Counsel for Revilla, Jr. stipulated only as to the tenor, but does not admit the authenticity and genuineness of the documents testified on by the witness.

3. The defense stipulated that if the witness would be asked, he would answer that there were confirmations in the deposit slips.

Nelson John A. Badar,¹⁰⁶ Unit Head of LBP-DECS from December 2011 to January 2015.

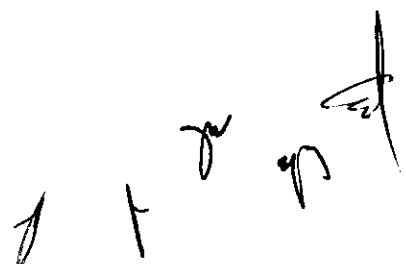
He testified that as Unit Head, he oversaw the day-to-day transactions of the office; he made sure that banking rules and regulations were followed; and he submitted reports if requested by various agencies, like the AMLC and the BSP.

In the course of his performance as Unit Head, he prepared and issued certified copies of various bank documents in connection with the accounts of Janet Lim Napoles, and the NGOs AEPFFI, APMFI, and CARED. This was in compliance with the telephone request (later followed by a memorandum) of the Compliance Office directing him to submit these documents. He was likewise

¹⁰⁴ Exhibit ZZZ-26

¹⁰⁵ Exhibit ZZZ-26-a

¹⁰⁶ TSN, August 31, 2017 P.M.



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directed to prepare three (3) folders for submission to the AMLC. In particular, these documents were account opening documents, deposit and withdrawal slips, debit and credit memos, fund transfer request, and others, under the account of MAMFI (*Account No. 33410017466*), AEPFFI (*Account No. 3341017466*), and Countrywide Agri and Rural Economic Development (*Account No. 3341017539*).

Before he certified the documents, he first verified if the accounts subject of the request were opened in their unit. After confirming that the accounts were with his unit, he requested their SID to print statements of accounts and the history of these accounts. The SID is responsible for providing statements of accounts and history of these accounts when requested.

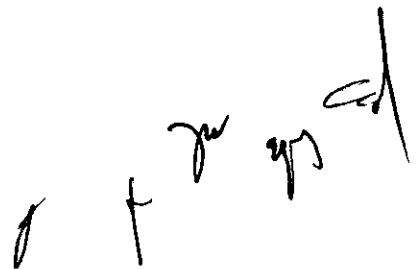
From the entries in the transaction history and the statements of accounts, they retrieved documents pertaining to the subject accounts from their file, from the Accounting Centers, and from the LBP warehouses where the documents were stored. He and his staff photocopied the documents, compared them with the originals, and stamped "*certified true copy*" on them, and he signed them.

Some transactions took place in their Quezon City Circle and Pasig Capitol branches. So, he requested from these branches certified true copies of the inter-branch deposit accommodations. After the branches had complied with his request, he collated these documents with the documents from his unit, prepared three folders for these documents, and submitted them to the CMO.

It was stipulated by the parties that if asked, the witness would be able to identify the documents enumerated in the attached list pertaining to the accounts of AEPFFI, APMFI and CARED. It was likewise stipulated that the names of Revilla and Cambe did not appear on these documents.

Rahnee Theresa C. Francisco,¹⁰⁷ Senior Customer Associate of LBP-Commonwealth Branch from January 2017

¹⁰⁷ TSN, September 7, 2017 A.M.

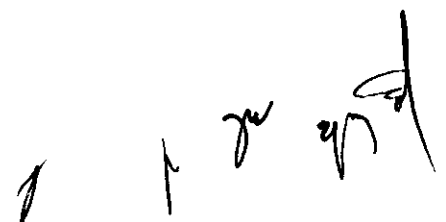


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up to the present; Bank Teller from January 2007 to May 16, 2010; Verifier at the LBP-Greenhills Branch from May 17, 2010 to November 13, 2011.

She testified that as Teller, she was responsible for the acceptance and processing or payment of withdrawals. As Verifier, she checked the correctness of withdrawal slips, and the authenticity of the signature appearing on these slips.

A withdrawal is made either by a depositor or through an authorized representative. A withdrawal slip is presented to the Verifier to check the completeness and authenticity of the entries, and the signature on the slip. Verification is done by comparing the signature on the withdrawal slip with the specimen signatures submitted to the bank. If the withdrawal is ₱100,000.00 and above, and is made through a representative, the Verifier confirms the withdrawal with the authorized signatory or the depositor. After confirmation, the Verifier signs the withdrawal slip and forwards it to the Bank Teller for processing of payment. The Bank Teller checks the completeness of the withdrawal slip as to the date, account name, account number, amount in words and figure, and whether the withdrawal has been verified by the Verifier for ₱100,000.00 or above, and if done through a representative. The teller then encodes the information in the database. If the withdrawal is beyond the ₱50,000.00 limit of the teller, a prompt will appear in the computer. This means that the Cashier, Assistant Manager or Branch Head needs to override the withdrawal. After the approving officer has checked the data encoded in the computer against the withdrawal slip and the passbook, and has found them to be correct, the officer will affix his or her signature on the approved portion and encodes his or her username and password in the computer. The depositor or the authorized representative will be asked to sign on the proceeds received portion of the withdrawal slip. The teller will compare the signature on the proceeds received against the signature of the depositor or representative on the withdrawal slip. If everything is in order, the teller would release the cash proceeds of the withdrawal, and return the passbook to the depositor or authorized representative.



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At the end of the day, the withdrawal slips are collected for balancing. The withdrawal slips are then forwarded to the Accounting Center of the Greenhills Branch located at the second floor of the LBP Building.

The witness could not recall a bank inquiry in her Branch conducted by the AMLC during the time that she was a teller.

The prosecution proffered that if the witness would be asked, she could identify the following exhibits which she herself processed in her capacity as Teller: *Exhibits ZZZ-29 to ZZZ-31, ZZZ-33, ZZZ-35, ZZZ-41, ZZZ-53, ZZZ-54, ZZZ-57, ZZZ-64 to ZZZ-66, ZZZ-68, ZZZ-78-g, ZZZ-79-g, ZZZ-80-f, ZZZ-81-c, ZZZ-88-a, ZZZ-89-n, ZZZ-113, ZZZ-114, ZZZ-118, and ZZZ-120*. She can also identify Exhibits *ZZZ-60 and ZZZ-86-i* which she processed in her capacity as Verifier.

The prosecution likewise proffered that except for *Exhibits ZZZ-60 and ZZZ-86-i*, the witness would be able to identify the signatures on these documents, as follows: The Verifier is Lydia Alfonso and the approving officer is Jesusa Lazona. On the excepted documents, the witness was the Verifier and the teller was Cynthia C. Flores. If asked, she would likewise answer that she was the one who processed or performed the confirmation on *Exhibits ZZZ-60 and ZZZ-86-i*, and that she made a confirmation with Janet Lim Napoles and Benhur Luy, as indicated in the withdrawal slips.

Cynthia D. Flores,¹⁰⁸ Cashier of LBP-Quezon City Hall Branch since August 2016; Acting Cashier at the LBP-Kapasigan Branch from 2011 to 2016; assigned at LBP-Greenhills Branch from 2005 to 2011.

The witness testified that as Teller, she received and counted cash and check deposits, processed and paid withdrawals from an account or deposits. She testified on the same process previously narrated by Francisco as being observed by LBP on withdrawals.

¹⁰⁸ TSN, September 7, 2017 P.M.

Handwritten signature and initials in black ink, located at the bottom right of the page. The signature appears to be 'Cynthia D. Flores' and includes some initials.

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The witness confirmed having received subpoenas from the OMB and the Court. Upon receipt of the subpoena from the OMB, she consulted their Litigation Department which advised her to comply with the subpoena.

In compliance with the subpoena of the OMB, she attended a conference at the OMB office, with their counsel. During the conference, they were presented with transactions on the withdrawals that they processed for the accounts of MAMFI and SDPFFI. They were asked whether they were really the tellers who processed the withdrawal slips during that time at the LBP-Greenhills Branch.

The witness confirmed that *Exhibit ZZZ-27* was a copy of the withdrawal slip she processed as a teller at the LBP-Greenhills Branch, and she signed the same. She likewise identified and confirmed that the signature appearing on the verified portion was that of Lydia Alfonso who was the Verifier at that time. The withdrawal was approved by their Branch Cashier Jesusa Lazona, as shown by her signature thereon. The notation, "*Confirmed with Janet Lim Napoles, Benhur Luy,*" was written by Alfonso.

The witness confirmed having processed in her capacity as Teller of LBP the following withdrawal slips, as well as the signatories and notations thereon:

Exhibit	Date of Withdrawal Slip	Account	Processed By	Verifier	Approving Officer	Notation
ZZZ-27			Cynthia Flores	Lydia Alfonso	Jesusa Lazona	Confirmed with Janet Lim Napoles, Benhur Luy
ZZZ-28	January 16, 2008	No. 0551-0518-03/SDPFFI	Flores	Alfonso	Lazona	Confirmed with Janet Lim Napoles and Benhur Luy
ZZZ-32	March 5, 2008	No. 0551-0518-03/SDPFFI	Flores	Alfonso	Lazona	Confirmed with Benhur Luy and Janet Lim Napoles

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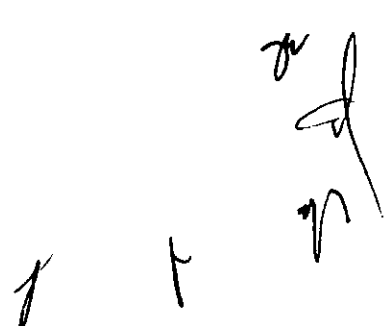
ZZZ-36	June 11, 2008	No. 0551-0518-03/SDPFFI	Flores	Alfonso	Lazona	Confirmed with Benhur Luy and Janet Lim Napoles
ZZZ-37			Flores	Alfonso	Lazona	Confirmed with Benhur Luy and Janet Napoles

Subsequently, the prosecution and counsel for Napoles stipulated that if asked, the witness would be able to identify Exhibits ZZZ-38, ZZZ-39, ZZZ-40, ZZZ-42, ZZZ-45, ZZZ-47, ZZZ-48, ZZZ-50 to 55, ZZZ-56, ZZZ-58 to 60, ZZZ-62, ZZZ-63, ZZZ-67, ZZZ-69, ZZZ-78-C, ZZZ-78-D, ZZZ-80-C, ZZZ-82-B, ZZZ-83-C, ZZZ-84-C, ZZZ-85-E, ZZZ-85-H, ZZZ-87-F, ZZZ-89-F, ZZZ-110, ZZZ-111, 115 up to 117, ZZZ-119 and ZZZ-126. She would also be able to identify the signatures appearing on these documents as follows: Cynthia Flores (Teller), Lydia Alfonso (Verifier), Jesusa Lazona (Approving Officer), except for Exhibit ZZZ-110 and Exhibit ZZZ-126, which approving officers were Adrian Peralta and Aileen Pizarro, respectively. They stipulated further that if asked, the witness would answer that the handwriting in the confirmation of the withdrawal slip "Janet Lim Napoles and Benhur Luy" was written by Alfonso.

The prosecution manifested that the documents enumerated pertain to MAMFI and SDPFFI.

Adrian T. Carmona,¹⁰⁹ LBP Teller since 2017 to present, assigned in Greenhills Branch on September 27, 2004 to September 22, 2010, and in Pasig City Hall Branch from August 2017 to present.

¹⁰⁹ Id.



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As Teller, he accepts deposits, and pays encashment and withdrawals.

The parties stipulated that if the witness would be asked about the procedure in withdrawals of deposits from a certain account, he would testify in the same manner as the previous witnesses Flores and Francisco.

The witness confirmed that he received a subpoena from the OMB. He coordinated with their Litigation Department about it and was advised to comply. In the conference with the OMB, they were asked about a transaction involving MAMFI.

He likewise received a subpoena from the Court. After consultation with their Litigation Department, he was advised to testify on the withdrawal slips he processed when he was a teller at the Greenhills Branch.

The witness confirmed having processed the withdrawal slip, dated March 17, 2006,¹¹⁰ under MAMFI Account No. 0551-0505-64. The withdrawal was signed and verified by Lydia Alfonso with Janet Lim Napoles, and approved by Adrian Peralta.

The prosecution stipulated that the name of Revilla, Jr. did not appear on *Exhibit ZZZ-108*.

Shenny S. Peralta,¹¹¹ Acting Cashier of LBP-DECS Extension Office since August 2016 to present; Teller at the LBP-Greenhills Branch from October 2002 to December 2006.

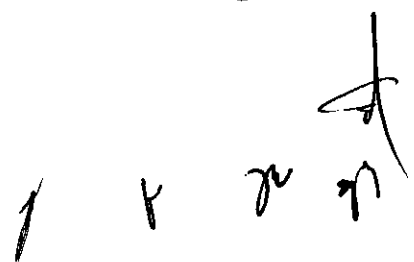
She testified that as Teller, she accepted deposits, and served withdrawals and check encashments.

The parties stipulated that if the witness would be asked, she would be able to testify on the bank's procedure regarding withdrawals.

She confirmed having received a subpoena from the OMB, as well as from the Court. Upon receiving the

¹¹⁰ Exhibit ZZZ-108

¹¹¹ TSN, supra



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subpoena, she consulted their Litigation Department and was advised to comply.

Pursuant to the subpoena from the OMB, she attended the conference with her counsel at the OMB. There, she was asked and she admitted having processed some transactions during the time she was a teller at their Greenhills Branch.

With respect to the subpoena from the Court, she was given the same advice by their Litigation Department to cooperate by testifying on the withdrawals made by SDPFFI and MAMFI.

The witness identified the following exhibits:

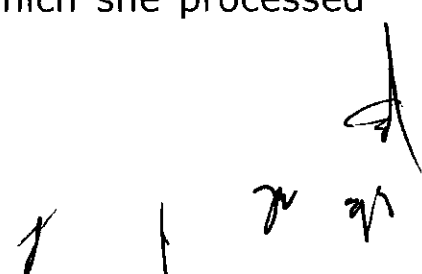
Exhibit	Date of Withdrawal Slip	Account	Processed By	Verifier	Approving Officer	Notation
ZZZ-109	March 24, 2006	0551-0505-64/MAMFI	Shenny Peralta	Alfonso	Adrian Peralta	
ZZZ-112	July 7, 2006	0551-0505-64/MAMFI	S. Peralta	Alfonso	Letecia Petchay (Manager)	Marina Sulas; Janet Napoles

The parties stipulated that if asked, the witness would be able to identify the rest of the withdrawal slips marked as *Exhibits ZZZ-74, ZZZ-26 and ZZZ-71*, and that she would be able to identify the signatures appearing on these documents—Shenny Peralta as the Teller; Alfonso as the Verifier; Adrian Peralta as the Approving Officer on *Exhibit ZZZ-74*, and Ernesto Guevarra as the Approving Officer on *Exhibit ZZZ-71*.

Rochelle Ann Baez-Santos,¹¹² Teller of LBP-Greenhills Branch from June 2007 to September 2011.

The parties stipulated that if asked, the witness would be able to identify the following withdrawal slips pertaining to the accounts of SDPFFI marked as *Exhibits ZZZ-34, ZZZ-46, ZZZ-61, ZZZ-87-c and ZZZ-91-f*, which she processed

¹¹² Id.



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in her capacity as Teller. Likewise, she would be able to identify her signature on the withdrawal slips as the Teller, as well as the signatures of Alfonso and Jesusa Lazona, as the Verifier and Approving Officer, respectively.

It was also stipulated that the names of Cambe and Revilla did not appear in the withdrawal slips.

Minerva A. Acedera,¹¹³ Alfredo D. Fernandez,¹¹⁴ and Herminigildo B. Castro.¹¹⁵

The parties stipulated that the witnesses would testify on the tenor stated in the offer of stipulation, but not as to its truthfulness and genuineness.

Eduardo Arsenio C. Roldan,¹¹⁶ Bank Officer of the Compliance Group of the Asia United Bank (AUB) from 2011 to present.

He testified that as Bank Officer, he acted as the liaison between AUB and the government regulatory agencies, like the BSP and the AMLC Secretariat, in matters relating to the anti-money laundering compliance of AUB.

On September 14, 2017, he received a subpoena *ad testificandum* from the Court requiring him to bring the original documents and other relevant papers pertaining to the account of Ramon "Bong" Revilla, Jr. and his family members with AUB.

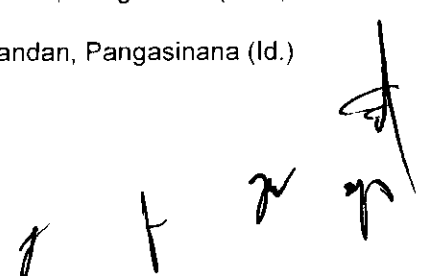
The witness further testified that in May 2014, he received a letter from the AMLC Secretariat requiring him to provide documents relative to the accounts stated in the Court of Appeals Resolution. These documents were account opening forms and all identification documents which included pictures, bank statements, transaction history printouts, deposit/withdrawal slips, debit-credit memos, transfer requests from one account to another, and foreign exchange transaction receipt; Cashier/Manager's Checks showing the front and dorsal sides; application

¹¹³ Barangay Captain of Barangay Apayaa, Municipality of Mapandan, Pangasinan (TSN, September 14, 2017 A.M.)

¹¹⁴ Barangay Captain of Barangay Nilombot, Municipality of Mapandan, Pangasinana (Id.)

¹¹⁵ Barangay Captain of Torres, Mapandan, Pangasinan (Id.)

¹¹⁶ TSN, supra



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forms; cancelled checks; and other documents and records. The AUB accounts mentioned in the CA Resolution were the following:

Account No.	Account Name	AUB Branch
00290008487	Jose Maria Bautista	Annapolis
102010018576	Ramon "Bong" Revilla and Lanie Hernandez Mercado	Imus
102010019921	Ramon "Bong" Revilla	Imus
10201002374-1	Leonard Bryan Bautista, Ramon "Bong" Revilla, Jr. and Lani Mercado	
10219000148-6	Jose Maria Bautistas	
10222000664-3	Jose Maria M. Bautista/Ramon "Bong" Revilla, Jr.	
102220007907	Jose Maria Bautista	
10222000796-3	Ramon "Bong" Revilla, Jr.	
10222001010-7	Ramon "Bong" Revilla	
10222001011-0	Ramon "Bong" Revilla	
10222001015-1	Ramon "Bong" Revilla, Jr.	
10222001016-3	Ramon "Bong" Revilla, Jr.	
10222001083-1	Ramon "Bong" Revilla, Jr.	

Upon receipt of the letter from the AMLC Secretariat, he called the branch officers of the branches mentioned in the letter, including the Operations Officer and Service Manager of the Imus Branch, Margie Rica Tanyag, and then Service Manager/Operations Officer of the Anapolis Branch, Marivic Dizon, informing them about the letter with attached CA Resolution. To formalize his verbal communication with these officers, he likewise sent them an email. The same email was sent to the Branch Banking Group, the officers of the branches concerned, the Chief Compliance Officer, and the Head of the Branch Banking Operation Support Division.

After constant communication and follow-up, the witness received the documents he requested. He immediately transmitted them to the AMLC Secretariat through the Bank's messenger after checking the documents.

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The witness did not hear anything from the AMLC about the documents he submitted. However, around August 2014, he received another letter from the AMLC Secretariat asking to submit documents regarding the six (6) accounts of Senator Revilla, Jr. and Lani Mercado with Asia Trust which AUB acquired in 2012. These accounts were: *Account Nos. 3020017839, 3020017847, 3020017855, 3020017863, 3020017871*, all under the name of *Jesusa Victoria H. Bautista*; and *Account No. 10201000156-3*, under the name of *Nature Concepts Development Realty Corporation* in AUB-Imus Branch. Just like what he did with the first letter-request, he went through the same procedure with the second letter-request, only that with respect to the second letter, he coordinated with the Branch Banking Group Operations Support Division (BBGOSD) because the accounts were Asia Trust accounts.

The BBGOSD provided him with the list of accounts as requested. Found in the list were the date of opening or the date of placement, the date of closure, and the amounts of placements. He immediately transmitted the documents to the AMLC Secretariat.

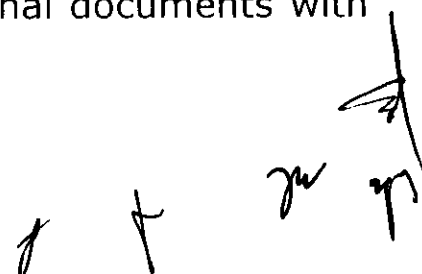
The witness confirmed that the documents marked as *Exhibits ZZZ-477-a to ZZZ-477-n*, and *477-mm* were the same documents he submitted to the AMLC.

Noel A. Flores,¹¹⁷ Chief Compliance Officer of CTBC Corporation Philippines (formerly known as China Trust) since September 1, 2011.

He testified that as Chief Compliance Officer, he implemented and developed the compliance programs and strategies of the Bank under the direction of the Board of Directors and the Chief Executive Officer, and prevented or mitigated non-compliance in these areas. He likewise received notices from the AMLC and complied with their requests.

On September 15, 2017, he received a subpoena from this Court to appear and bring the original documents with

¹¹⁷ TSN, September 19, 2017 P.M.



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regard to the account of Ramon "Bong" Revilla, Jr. and his family. He brought documents pertaining to Account No. 00307008275 in the name of Jose Maria Bautista and Account No. 01541101058-1 under the name of Jesusa Victoria Bautista/Jose Marie Bautista.

These documents were submitted to the AMLC per the latter's letter-request, dated May 29. Upon receipt of the request, he coordinated with the Branch Head Office Support Services and Trust Department via email and telephone call regarding these documents. He was notified that the accounts were already closed. Since they would not be able to comply with the deadline of the request, he asked for an extension of time.

On August 26, 2014, they received a letter, dated August 20, 2014 from the AMLC for a similar request as the first letter, to inquire into the bank accounts and/or investments of Senator Juan Ponce Enrile, et al., with CTBC, and on the account of Jesusa Victoria Bautista under Account No. 48041101431-5. After observing the process, he submitted the requested documents through an authorized messenger to the AMLC Secretariat on September 5, 2014.

The witness identified Investment Activity Report for the Period August 13, 2007 to September 30, 2013,¹¹⁸ China Trust Commercial Bank Philippines Statement of Account from March 6, 2006 to July 31, 2007,¹¹⁹ and Release and Quit Claim for IMA No. 005411010581,¹²⁰ as among those documents he submitted to the AMLC.

Dreda Teresa Mendoza,¹²¹ Vice President and Trust Officer of China Trust Philippines Commercial Bank Corporation since December 1, 2014.

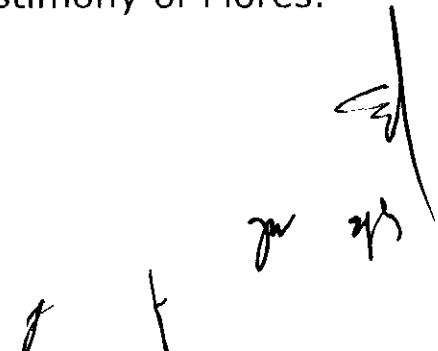
Her testimony was dispensed with after the parties stipulated that if asked, she would be able to identify *Exhibits ZZZ-477-n-1* and *Exhibit ZZZ-523*, and that her testimony would only corroborate the testimony of Flores.

¹¹⁸ Exhibit ZZZ-477-n-1

¹¹⁹ Exhibit ZZZ-477-o

¹²⁰ Exhibit ZZZ-523

¹²¹ TSN, *supra*



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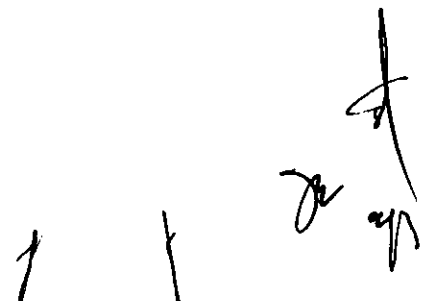
Atty. Donato V. Espino,¹²² Chief Compliance Officer and Head of the Compliance Division of Metropolitan Bank and Trust Company since June 1, 2016; Department Head of the Money Laundering and Terrorist Financing Program Department of Metrobank's Anti-Money Laundering (AML) Division from May 2014 to May 2016.

He testified that as Head of the AML Division of Metrobank, he ensured that the Bank complied with the Anti-Money Laundering Law and its implementing rules and regulations, policies, and regulatory issuances; ascertained a constructive working relationship with the BSP and other law enforcement agencies; made sure compliance with bank inquiry orders, freeze orders and asset reservation orders issued by competent courts.

He received a subpoena from the Court directing him to bring original documents with respect to the Metrobank accounts of Janet Lim Napoles, certain NGO's, and Ramon "Bong" Revilla, Jr. and his other family members. These documents were the account opening forms, bank statements, statement of accounts, deposit slips, withdrawal slips, debit and credit memos, checks, and other relevant documents relative to the accounts listed on page 20 of the CA Resolution, dated May 28, 2014, in CA G.R. AMLC No. 00108. Copies of these documents were furnished the AMLC Secretariat pursuant to the latter's three letter-requests, dated August 29, 2013, August 24, 2014 and May 29, 2014. The letters were prompted by the three resolutions of the CA promulgated on August 28, 2013, August 15, 2014, and May 28, 2014. The letter-request of August 20, 2014 pertains to Account No. 36600114120, under the name of Leonard Bryan H. Bautista, and Account Nos. 6603660024680, 6607660005125 and 0983098261282, under the name of Jesusa Victoria H. Bautista.

Certified true copies of these documents were gathered from various units of the Bank, including their Records Management Department, and its other branches,

¹²² TSN, September 26, 2017 P.M.



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upon his instruction to the Bank's AMLC Specialist Lorna Guevarra.

The parties stipulated that if asked, the witness would be able to identify *Exhibits ZZZ-391 to ZZZ-521*, which Metrobank submitted to the AMLC in compliance with the letter-requests, but not as to their genuineness and due execution.

Imelda L. Fortugaleza,¹²³ Head of the Compliance Office of BPI-Philam Life Assurance Corporation since June 2012 to present.

She testified that as Head of the Compliance Office, she made sure that the company complied with regulatory requirements and applicable laws to the business. In addition, her office prepared and submitted reports to regulatory bodies, such as the Insurance Commission, the AMLC, the Data Privacy Commission, and the Credit Information Bureau.

She confirmed having received a subpoena from this Court in relation to this case. Pursuant to the subpoena, she brought documents submitted to the AMLC pertaining to the insurance policies of Jose Marie Bautista.

She recalled that on June 23, 2014, the company received a notice from the AMLC Secretariat requesting for certified true copies of the application for insurance policy, identification documents, statement of account from opening to present date, policy form, payment slips insurance policies (Policy No. 8001202099, No. 8000880565, No. 8001202106) indicated in the subpoena, of Jose Marie Bautista.

Upon receipt of the letter, she endorsed it to their Legal Department for clearance. When they got the clearance, they forwarded the same request to the Policy Owners Services Department (POWSD) which was the one handling records of policy holders. The POWSD prepared the documents and forwarded to them. They then

¹²³ TSN, September 28, 2017

Handwritten signature and initials in black ink, located at the bottom right of the page. The signature appears to be 'L. Fortugaleza' and there are several initials or marks below it.

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immediately transmitted the documents to the AMLC through the company's messenger.

The witness confirmed that Policy No. 8001202099¹²⁴ was among the documents submitted to the AMLC Secretariat. She does not personally know the name "Jose Marie Bautista" appearing on the application form, but the insurance application of Jose Marie Bautista includes an alias "Bong Revilla, Jr.". The figures in the column premium represent the annual premium payments that were paid by Jose Marie Bautista.

The Court admitted in evidence all the exhibits formally offered by the prosecution.

EVIDENCE FOR THE DEFENSE

The testimonies on direct of the witnesses for the defense are digested below.

For Cambe

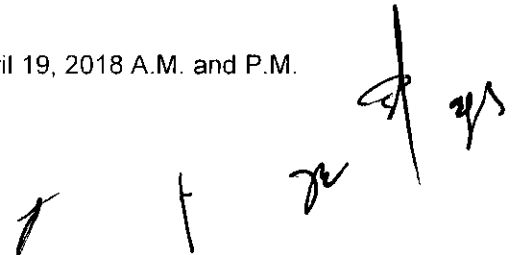
Richard A. Cambe,¹²⁵ one of the accused in this case, testified on his behalf. He is a lawyer by profession.

He testified on direct that in 2005-2006, he was employed as Director III in the Office of Senator Ramon "Bong" Revilla, Jr. As such, he was the Chief of the Legislation Department of Revilla, specifically assigned to handle the Senate Committee on Public Works. He held the position until the subject controversy came out.

Initially, he was appointed as Senior Legislative Staff Officer (SLSO) II of the Office of Senator Revilla, Jr. in 2004 to handle legislative matters. As SLSO II, he was assigned to draft or file bills or resolutions, attend public hearings, or conduct technical working group meetings. He was also tasked to inspect different places in the Philippines because his Committee involved public works projects. It was likewise his duty to refer matters to their technical staff on subjects specifically referred to the Sheriff

¹²⁴ Exhibit ZZZ-477-hh

¹²⁵ TSNs, March 20, 2018, April 3, 2018, April 17, 2018 P.M., April 19, 2018 A.M. and P.M.



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Committee on Public. He performed other legislative matters Revilla handled in the Senate Session Hall.

During the period of his employment from 2005-2006, he did not commit any infraction that became a subject of any administrative complaint against him. In fact, around 2005, he was promoted as they were able to pass about seven laws, like the renaming of a boulevard in Pampanga and conversion of roads from local to national.

When this controversy surfaced, he wrote a letter to then DOJ Secretary Leila de Lima saying that he was not involved in this kind of activity. He also wrote a letter to the COA Chairperson denying participation in all these transactions or having signed documents, or authorized anybody to sign for or on his behalf.

The witness said he was not aware that Revilla authorized him relative to Memorandum of Agreement, dated September 16, 2009. To be legally designated, there should be a memo or letter addressed to him or to anybody authorizing him. He did not receive any communication from Revilla on this.

The witness belied that he knew Gondelina G. Amata (President of National Livelihood Development Corporation).¹²⁶ He never signed any document with them or appeared before a notary public for the said document. He was a member of IBP Zambales, and also a voter there. He secured his Community Tax Certificate and PTR in Zambales.¹²⁷

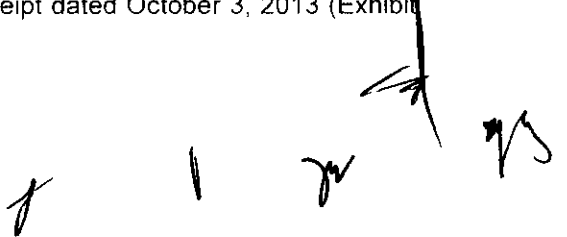
When confronted with documents, Cambe testified as follows:

1. It was the first time he saw Project Proposal for ROCS-09-04953,¹²⁸ and he never signed this document for any purpose.

¹²⁶ Referring to Exhibit 1-Cambe and A-36-f for the prosecution

¹²⁷ Per Certification dated October 3, 2013 (Exhibit 171), Certification of the Barangay Treasurer dated October 3, 2013 (Exhibit 172), Official Receipt dated October 3, 2013 (Exhibit 172-A)

¹²⁸ Exhibit 2-Cambe



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2. The undated Accomplishment Report for ROCS-09-04953¹²⁹ was part of the liquidation report of the said ROCS. He had no participation in its making.

3. Referring to *Exhibits 5-Cambe* and *6-Cambe*, he claimed that he was not a member of *Agrikultura Para sa Magbubukid Foundation*, yet his name was on the document.

4. He did not have signature on *Exhibit 42-Cambe*, and the signature appearing thereon was not Revilla's.

The parties then stipulated that if asked, Cambe would state as follows:

1. He did not sign any of the documents identified in *Exhibits 1-Cambe* to *16-Cambe*.

2. He does not personally know the persons whose names appear together with his name on the PDAF document, MOA, etc.

3. He neither know nor personally appear in the presence of the notary who notarized the MOA.

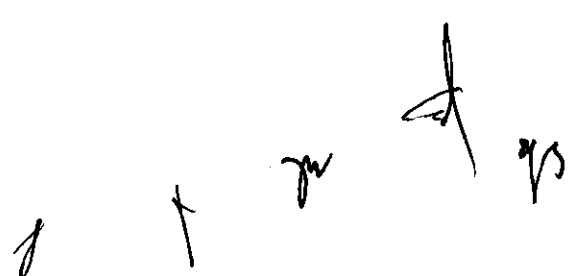
4. He did not transact or deal with Luy, Sula, Suñas or any NGOs affiliated to them.

5. He did not receive any amount of money from Luy, Sula, Suñas or any NGOs affiliated to them or to Janet Lim Napoles.

6. He did not receive any memo, notices, or endorsement letter from Revilla or through their office appointing/assigning/authorizing him to represent Revilla in his PDAF.

7. That the signatures of Revilla appearing on the endorsement letters were not Senator Revilla's.

¹²⁹ Exhibit 4-Cambe



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8. He is familiar with the signatures of Revilla as he had seen him sign in many occasions, having worked with him for several years.

9. He and Revilla submitted the photocopies of the questioned documents.

10. The documents submitted for forensic examinations were mere photocopies and their actual examination was conducted by two forensic experts, Atty. Desiderio Pagui and Atty. Rogelio Azores.

11. That the forensic experts who conducted the examination found that the signatures of Cambe and Revilla on the photocopies of the questioned documents were indeed forged.

12. That he is not the owner or the one who requested for the issuance of the CTC from Quezon City, written on the MOAs as proof of his identity.

As to the Offer of Stipulation, dated April 9, 2018, the prosecution stipulated only as to *Exhibit 282-Cambe* referred to in No. 12 of the offer.

Cambe further testified that he wrote COA Commissioner Grace Pulido-Tan on December 2, 2013¹³⁰ because the COA failed to take his side or make a regular or special audit on his person. They did not send him anything, any notice, and suddenly, he was charged with plunder and graft. Unlike accused Revilla, his attention was not called during the audits. He came to know of the special audit after an alleged letter was sent, and he knew of this letter only from the records of the case as part of the exhibits or evidence of the prosecution. He felt betrayed and shortchanged because he had been with the government for 20 years, and yet, he was not given a chance to air his side.

Cambe was employed at the Office of Senator Revilla, Sr. for 10 years, and before the charges were filed, he was

¹³⁰ Exhibits 170-A Cambe and 170-B Cambe (Prosecution observed that Exhibit 170 is only a photocopy. Counsel for Cambe said that she reserved the comparison in the course of the trial. (p. 20)

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already serving additional 10 years at the Office of Senator Revilla, Jr. as Chief Administrative Officer.

He was never audited in the Office of Senator Revilla, Jr. because he was not responsible or an accountable officer. He was just an administrative officer and in charge in the legislation process in the office of the Senator. When Revilla won the election, he was first appointed as Senior Administrative Officer III and after two years, he was promoted to Director III. In all those years, he was assigned in the legislative department of the office.

The witness thought that there was no such letter for Revilla, from the COA because if there was one, then, he should have gotten a letter, too. He likewise believed that Revilla did not reply to that letter. The signature on the letter-reply of Revilla was not Revilla's. He was a staff of the Senator for 10 years, and he knew Revilla's signature. He also found the letter funny because of numerous grammatical errors.

He showed the letter to Revilla and had him examined all the documents. Revilla only laughed about it because the signature was not his. The witness then suggested to Revilla to refer the matter to a signature expert. Revilla agreed and had it examined by two signature experts who, after examination, found that the signatures on the letter were forged.

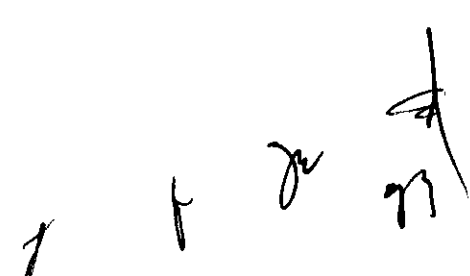
The witness, moreover, testified that he filed an intervention in a case filed by Revilla before the Regional Trial Court of Bacoor, Cavite, Branch 19, to declare as null the COA documents.¹³¹ The RTC granted his motion for intervention,¹³² but until now, the case has not moved.

In order to prove his innocence, Cambe identified a Decision of the Office of the Ombudsman, showing that he was a Director III, Chief of Legislation (and not a Chief of Staff), a Certification from MAMFI, a Statement of Account of MAMFI,¹³³ an Application for Miscellaneous Transaction by the POPDI under Merlina Suñas that she withdrew

¹³¹ Exhibit 241-Cambe

¹³² Exhibit 242-Cambe (Order dated September 20, 2013)

¹³³ Exhibit 391-Cambe



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around ₱1.5 Million on that day,¹³⁴ a check payable to the order of Stephen.¹³⁵ To the witness, these documents were material because they showed that it was physically impossible for him to have withdrawn ₱34,034,000. He belied having transacted with these people.

Cambe also said that he tried to secure a Certification supposedly to show to the Court that he was not there (referring to the places where he allegedly received money from Napoles' employees) physically, and that he did not accompany Marina Sula or Merlina Suñas for that matter. He refuted Sula's testimony¹³⁶ that he was with her in Metrobank. He also belied having met or transacted with Luy.

Cambe likewise submitted a copy of his passport¹³⁷ indicating that he was not in the Philippines when the alleged giving of money took place as testified by the witness for the prosecution. To him, this was important because in the alleged Summary of Disbursement of Benhur Luy, the latter mentioned that Cambe supposedly received money from Luy or somebody on May 9, 2008. But, his passport showed that he embarked to the US as early as May 6, 2008, and he returned only on May 26 or 29 of the same year.¹³⁸ He likewise identified pictures¹³⁹ with his family taken in the Universal Studio.

The prosecution stipulated that Report No. 10-11/2013 was a faithful reproduction of the original.

Desiderio A. Pagui,¹⁴⁰ a lawyer, Forensic Document Examiner, and retired Chief Document Examiner of the NBI. He was presented as expert witness and stipulated by the prosecution as such.

He confirmed having received a subpoena *ad testificandum* from the Court.

¹³⁴ Exhibit 393-Cambe

¹³⁵ Exhibit 394-Cambe

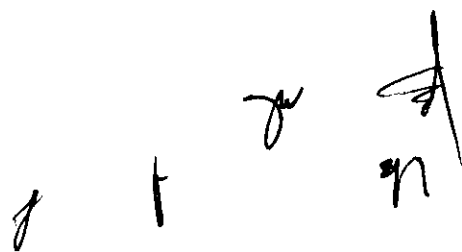
¹³⁶ TSN, September 18, 2014

¹³⁷ Exhibits 237-A, 237-B and 237-D Cambe

¹³⁸ Exhibit 236-Cambe

¹³⁹ Exhibits 238-A to 238-E Cambe

¹⁴⁰ TSNs, dated April 26, 2018 P.M., May 3, 2018 P.M.



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He testified that he was approached by Atty. Bodegon and Agos and presented him documents for examination. In his examination, he used an equipment and enlarged photographs of both the questioned and standard signatures. After the examination, he made Report No. 09-10-2013¹⁴¹ on the questioned signatures of Ramon "Bong" Revilla, Jr.

He stated in the Report that the signatures on the documents appeared not to be Revilla's, after comparison of the signature in question with the standard signature admitted to be genuine by Revilla. There was a significant difference in the characteristics, qualities and elements between the signature on the questioned documents and Revilla's genuine signature.

The witness admitted having examined only photocopies of the questioned documents, but he explained that this was allowed as long as the photocopies were clear, as in the case of the documents he examined, and as ruled in *Rodelas v. Aranza, 160 or 115 SCRA.60*.

His testimony was adopted by Napoles.

Norma L. Manglicmot,¹⁴² former Assistant Municipal Treasurer of San Felipe, Zambales.

The prosecution and Cambe stipulated that if asked, the witness would testify:

1. That she was a resident and Assistant Municipal Treasurer of the Municipality of San Felipe, Zambales until December 2015.

2. That as the Assistant Municipal Treasurer, she issued Community Tax Certificates to individual residents and domestic corporations in their Municipality, and maintained records of such issuances.

3. That she was familiar with Atty. Cambe.

¹⁴¹ Exhibit 189-Revilla

¹⁴² TSN, May 10, 2018 A.M.



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4. That Atty. Cambe was regularly getting his CTC from that town.

5. That she issued Atty. Cambe CTC No. 14355869 on April 2, 2008; No. 14896623 on April 2, 2009; and No. 10033080 on March 4, 2011.

6. As proof of such issuance and based on her record, she issued Certification, dated October 3, 2013,¹⁴³ certifying that the foregoing CTCs were issued to Cambe on the stated date.

Greta Victoria R. Mostacho,¹⁴⁴ Branch Operation Officer of Metrobank.

The parties, except for accused Revilla, Jr., stipulated on the testimony of the witness, as follows:

1. That the witness was the Branch Operations Officer of Metrobank-Mayligue Branch from 2012 to 2016, and its Malabon Branch from 2017 to the present. As such, she acted as the Record Officer.

2. That she issued a certified true copy of the Statement of Account of *Masaganang Ani Para Sa Magsasaka* covering the month of February 28, 2010 to March 31, 2010.¹⁴⁵

3. That she issued a certified true copy of an Application for Miscellaneous Transactions for Peoples Organization for Progress and Development Foundation, Inc., under Account No. 7255-52374-800,¹⁴⁶ showing a transfer of One Million Five Hundred Twelve Thousand Five Hundred Pesos (₱1,512,500.00) to *Masaganang Ani Para Sa Magsasaka Foundation, Inc.* under Account No. 7255-508721.

The stipulations were adopted by Napoles.

¹⁴³ Exhibit 171-Cambe

¹⁴⁴ TSN, May 10, 2018 P.M.

¹⁴⁵ Exhibit 391-Cambe

¹⁴⁶ Exhibit 393-Cambe



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Evelyn D. Mariano,¹⁴⁷ Branch Manager of Metrobank-Mayhaligue Branch.

The prosecution and accused Cambe stipulated that if the witness would be asked, she would testify as follows:

1. That she was the Branch Manager of Metrobank, Mayhaligue Branch in 2016;

2. That she was the Branch Manager when Cambe requested for the issuance of a subpoena of certain documents;

3. That as Manager, she issued a Certification that the CCTV footage of March 17, 2010 was no longer available considering that it was way beyond the bank's retention period;

4. The she handed to the accused a printout of the microfilm copy of Metrobank Account No. 007255508721 in the name of Stephen P. Esden in the amount of ₱28,512,500.00; and

5. That she certified¹⁴⁸ as true copy the printout of the microfilm check.

The stipulations were adopted by Napoles.

For Napoles

Napoles waived her right to present evidence, but adopted the testimonial evidence of Cambe and the documentary evidence of her co-accused.¹⁴⁹ All the documentary exhibits formally offered by Cambe and Napoles were admitted in evidence by the Court.¹⁵⁰

For Revilla

Merlina Suñas¹⁵¹ was declared by the Court as hostile witness.

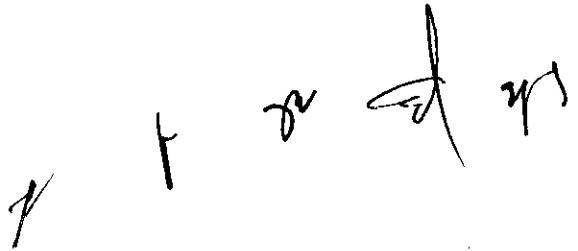
¹⁴⁷ TSN, May 29, 2018 P.M.

¹⁴⁸ Certification dated September 13, 2016 (Exhibit 394-Cambe)

¹⁴⁹ TSN, supra, p. 30

¹⁵⁰ Record, Vol. LVI, p. 148

¹⁵¹ TSN, June 26, 2018 P.M.



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She testified that she never personally met Revilla or talked to him. She just saw him during the wake and death anniversary of Napoles' mother, eating and chatting with Napoles.

The witness likewise belied having seen Revilla in Napoles' office. Neither did Revilla receive money from her nor did she witness him receiving money from Napoles, De Asis, Lim, Luy, or from any other employees of Napoles.

She confirmed having prepared liquidation reports, *i.e.*, *Disbursement Report, Certificate of Acceptance and Delivery, Acknowledgment Receipt, Sales Invoice and List of Beneficiaries*. These liquidation reports were signed by the employees of JLN Corporation. Revilla and Cambe had no participation in the preparation and signing of these documents.

The drafts of the endorsement letters, *i.e.*, *letter, dated November 27, 2007, to Antonio Ortiz (Director General of Technology of Livelihood Resource Center);*¹⁵² *letter, dated November 27, 2007, to Arthur Yap (Secretary of Department of Agriculture);*¹⁵³ *letter, dated June 30, 2008, to Secretary Yap;*¹⁵⁴ *letter, dated August 7, 2008, to Allan Javellana;*¹⁵⁵ *letter, dated July 22, 2008, to Secretary Yap;*¹⁵⁶ *letter, dated December 16, 2008, to Ortiz;*¹⁵⁷ *letter, dated August 17, 2009, to Gondelina Mata (President of National Livelihood Development Corp.);*¹⁵⁸ *letter, dated April 28, 2009, to Mata;*¹⁵⁹ *letter, dated October 2, 2009, to Mata;*¹⁶⁰ *and letter, dated February 27, 2009, to Mata*¹⁶¹ were prepared by Luy. Luy would send these draft letters to the offices of the Senators, not only to Revilla. However, she did not see Luy or Revilla sign these letters.

¹⁵² Exhibit A-23-d; Exhibit 20-Revilla

¹⁵³ Exhibit A-24-a; Exhibit 21-Revilla

¹⁵⁴ Exhibits A-25-a and A-26-a

¹⁵⁵ Exhibit A-25-f; Exhibit 163-Revilla

¹⁵⁶ Exhibit A-27-a

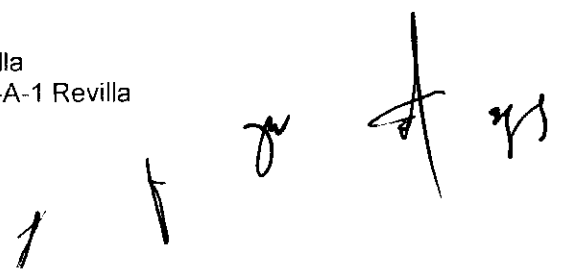
¹⁵⁷ Exhibits A-28-f and A-29-b; Exhibits 4-Revilla and 4-4-1 Revilla

¹⁵⁸ Exhibits A-30-j, A-34-g, A-24-h, A-36-h-1; Exhibits A-30-j, A-34-g, A-24-h, A-36-h-l; Exhibits 77-Revilla, 77-a-Revilla, 77-b-Revilla

¹⁵⁹ Exhibit A-31-l; Exhibit 23-Revilla

¹⁶⁰ Exhibits A-32-h, A-32-h-1 and A-33-h; Exhibit 309-a Revilla

¹⁶¹ Exhibits A-37-g and A-37-g-1; Exhibits 22-Revilla and 22-A-1 Revilla



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The witness has known Luy since 2002.

Marina C. Sula,¹⁶² was declared by the Court as hostile witness.

At her presentation to the stand, she denied that:

1. She had personally met or visited the office or house of Revilla;
2. She saw Revilla visited the office of Napoles or personally received money from Napoles;
3. She saw Revilla personally received money from Lim, de Asis, Luy, or from any of Napoles' representatives or employees; and
4. She personally gave money to Revilla.

The witness confirmed having signed the MOA for MAMFI, List of Beneficiaries, Reports of Disbursements, Acceptance Certificates, Accomplishment Reports, Acknowledgment Receipts, Delivery Receipts, and Official Receipts (if she claimed checks from the IAs). This was also done by the other employees of JLN Corporation. But, she negated that Revilla and Cambe had participation in the preparation and signing of these documents.

The witness also testified that she and other employees of Napoles prepared the indorsement letters, dated April 10, 2007,¹⁶³ November 27, 2007,¹⁶⁴ November 27, 2007,¹⁶⁵ June 30, 2008,¹⁶⁶ August 7, 2008,¹⁶⁷ December 16, 2008,¹⁶⁸ December 16, 2008, August 17, 2009, April 28, 2009,¹⁶⁹ October 23, 2009,¹⁷⁰ February 27, 2009,¹⁷¹ and July 22, 2008.¹⁷² These letters were signed by Luy in the name of Revilla because Luy was good at it. She

¹⁶² TSN, June 28, 2018 A.M.

¹⁶³ Exhibit A-22-d; Exhibit 19-Revilla

¹⁶⁴ Exhibit A-23-d; Exhibit 20-Revilla

¹⁶⁵ Exhibit A- 24-a; Exhibit 21-Revilla

¹⁶⁶ Exhibits A-25-a and A-26-a

¹⁶⁷ Exhibit A-25-f

¹⁶⁸ Exhibits A-28-f and A-29-b; Exhibits 4-Revilla and 4-a

¹⁶⁹ Exhibit A-31-i; Exhibit 23-Revilla

¹⁷⁰ Exhibits A-32-h-1, A-32-h, and A-33-h

¹⁷¹ Exhibit A-37-g; Exhibit 22-Revilla

¹⁷² Exhibit A-27

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always saw him sign indorsement letters and MOAs of lawmakers and their representatives. Revilla had no knowledge in the preparation of these indorsement letters.

The witness was told by the Ombudsman Special Prosecutors handling Revilla's case to just corroborate Luy's testimony.

Some of Luy's testimony was not true. She last talked to him on June 26, 2018, during the first hearing of Sulas. Luy suggested to the witness some possible questions and how to answer them. These questions were about the notary, signing of the MOA, the indorsements, and the order of Napoles. Luy also said to Suñas to implicate Revilla.

Sula's testimony was adopted by Cambe and Napoles.

Mary Arlene Baltazar¹⁷³ was declared by the Court as hostile witness.

The witness testified that he never had the chance to personally meet Revilla or to personally see him in the JLN office. She also never visited his house or office. Neither did the witness personally see Revilla receive money from Napoles, Lim and De Asis, or from Luy nor did she personally give money to Revilla.

She, together with the JLN employees, drivers, household helpers, securities, Napoles and the latter's children prepared the list of beneficiaries, official receipts, delivery receipts, and sales invoices; filled out the information in the documents, and signed as representatives of the supposed suppliers of the NGOs.

The indorsement letters were prepared by Luy. It was also possible that he signed all these letters because they were all prepared in the office, and it was only Luy who was authorized to sign the letters and MOAs for the lawmakers. With respect to the indorsement letters of Revilla, only Luy signed them.

¹⁷³ TSN, June 28, 2018 P.M.

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Cambe adopted the testimony of Baltazar.

Ramon "Bong" B. Revilla, Jr.,¹⁷⁴ one of the accused in this case, served as a Senator of the Republic of the Philippines from 2004 to 2016, and Governor of the Province of Cavite from 1998 to 2001. He is also an actor and producer.

He testified that he did not understand the allegation in the Information that he received from Napoles more than Two Hundred Million Pesos through a combination or series of overt criminal acts.

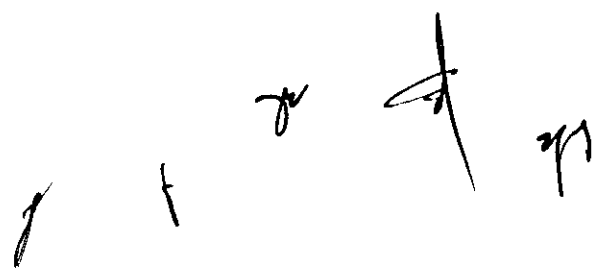
He denied that he received money from Napoles or from her companions out of his PDAF. He met Napoles in many occasions, like during the wedding of Shalani Roman, but he did not know Napoles that well. Neither did he have any transactions or business with her. He did not know De Asis and Lim, and he never received money from them.

He did not know about the NGOs—*Agrikultura Para Sa Magbubukid Foundation, Inc., Agri and Economic Program For Farmers Foundation, Inc., Masaganang Ani Para Sa Magsasaka Foundation, Inc., People's Organization for Progress and Development Foundation, Philippine Agri and Social Development Foundation, and Social Development Program for Farmers Foundation*—of Napoles. He only heard about them when they came out in the media.

Revilla has known Cambe for more than 15 years. Cambe used to work for his father when the latter was a senator. After his father's term of office, Revilla took Cambe as the head of his legislative staff, but not as chief of staff. His Chief of Staff was Regina Arca Alajar. As Head of the Legislative Staff, Cambe handled the legislation aspect of his office and attended committee hearings.

He never authorized Cambe to act in relation to his PDAF. Cambe never meddled on that matter as his work was focused on legislation. He had not received money from Cambe out of his PDAF. Both never discussed money matters.

¹⁷⁴ Id.



Revilla felt that this case was politically motivated. He received series of attacks against his person less than a month after his parties from Lakas-CMD announced that he was being vetted for the presidency.

REBUTTAL EVIDENCE

Benhur K. Luy,¹⁷⁵ was recalled to the witness stand and testified on rebuttal that he knew Mary Arlene Baltazar as she was once his officemate in JLN Corp.

He refuted the testimony of Baltazar that only him knew if kickbacks were paid. According to him, Napoles would know if ever kickbacks were paid to a senator or congressman because Napoles was the one who ordered to pay these kickbacks. Also, the trusted employees of Napoles who helped her in the preparation of the money or deliver this money knew.

Baltazar was lying when she said with certainty that Revilla did not receive kickbacks. Luy, as Finance Officer of JLN, was the one who prepared the money, rebates, commissions and kickbacks upon the instruction of Napoles. Baltazar reported at the JLN office, and Revilla was not holding office there. Revilla and Baltazar were not also together 24 hours.

It is true that Baltazar did not have a record. Therefore, she should not have stated that she was sure that Revilla did not receive kickbacks. On the other hand, Luy has a record.

Luy further stated that Baltazar was wrong in saying that it was possible that Luy was the one who signed all the indorsement letters. He countered that he, upon the instruction of Napoles, merely prepared the draft indorsement letters and then, together with the draft MOA, Project Proposal, if any, would email it to Cambe. In return, Cambe would submit to their office the indorsement letter

¹⁷⁵ TSN, August 9, 2018 P.M.

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in final form, with the MOA bearing Cambe's signature, and the Project Proposal. Napoles told him that Cambe was the authorized person regarding the PDAF of Revilla and the representative to bring whatever PDAF documents to their office.

The draft indorsement letters addressed to the head of the IA, basically contain the SARO number and the project amount, the NGO indorsed as implementor of the project, and the representative authorized to act pertaining to Revilla's PDAF.

The final draft of the indorsement letter bore the letter head of Revilla. Some of the indorsement letters had the Senate seal, the signature of Revilla above his name, and the numbers below his name or a bar code.

Luy denied that he was the one who signed the indorsement letters.¹⁷⁶ He reiterated that he merely prepared the drafts of these indorsement letters and emailed them to Cambe. Cambe then personally handed the finalized and signed indorsements to him.

Counsel for Revilla agreed that *Exhibits A-22-d, A-23-d, and A-22-d* were faithful reproductions of the originals, but did not stipulate as to its authenticity and due execution.

Luy additionally testified that from 2006 to 2008, the employees of JLN had separate cubicles in the office. In his cubicle, he was seated beside Mylene Encarnacion in 2007 and 2008. In December 2008, Encarnacion stopped reporting for work, so, in 2009, the place of Encarnacion was taken over by either Jo Christine (daughter of Napoles), James Christopher (son of Napoles), or Laarni Uy (Napoles' assistant). From Luy's place in the office, Baltazar positioned about two (2) meters away.

After the renovation of their office in October 2010, the one seated next to Luy was Mia Legacion, and next to Legacion was Arlene Baltazar (facing the *escaparate*), who was about three meters away from Luy. He and Sula were

¹⁷⁶ Exhibits A-30-j, A-29-b, A-28-f, A-36-h

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never in the same cubicle whether before or after the office renovation.

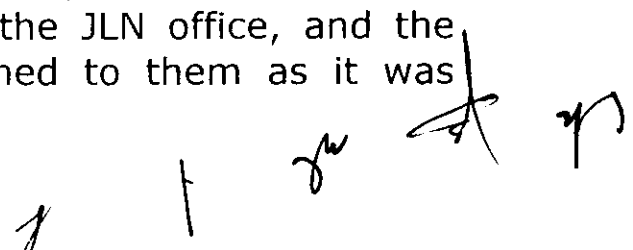
The documents were never scattered on Luy's table because Napoles would be mad. The project listings, liquidation documents of Napoles' transactions with the Department of Agrarian Reform were kept in Napoles' files.

Luy did not sign indorsement letters because Napoles, for her protection, wanted that the lawmakers would sign them. It was for Napoles to have something to hold on to in the event that a case would be filed against her. Also, as the indorsement letter indicated the name of Napoles' NGO, it was an assurance that the project to be funded from Revilla's PDAF would not be given to anybody else considering that she had already paid rebates to Revilla and Cambe.

Sula was Luy's senior officemate in JLN. He refuted Sulas' testimony that he was the one who signed the indorsement letters. He once again stated that he was the only one who prepared the drafts of the letters with the MOA and Project Proposals, and emailed them to Cambe for finalization. Cambe would then bring the documents to their office and collect the balance of the kickbacks. Per their agreement, payment of the balance was conditioned on the indorsement of Napoles' NGOs so that Napoles may claim the PDAF of Revilla.

Sula could not say that Revilla did not know about the indorsement letters because firstly, they were finalized in Revilla's office and Sula did not report in that office. Secondly, stated in the indorsement letters were the SARO numbers, the bases of which were the project listings. It was the office of Revilla which submitted these project listings to the DBM. They (Napoles' office) would then be provided with copies of the SAROs upon their issuance. Then the Office of Revilla would indorse Napoles' NGOs so that the balance of Revilla's kickback would be released to him.

The finalized indorsement letters, the MOA, and the Project Proposal would be left at the JLN office, and the foundation profile would be attached to them as it was

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needed. The liquidation reports were prepared in the JLN office upon Napoles' instruction, but not the MOA and the indorsement letters.

Luy moreover affirmed that:

1. He did not prepare and sign the letter, dated July 20, 2011.¹⁷⁷ Revilla did not give Napoles a project involving ZNAC Rubber Estate Corp.

2. There could be no indorsement letter without a project listing. Included in the project listing were the IA, the name of the project, and the project areas if the beneficiaries were identified, agreed upon by Napoles and Revilla.

3. What he said in Court was the truth and what actually transpired at the JLN Corp. Sula was not present during the meetings with Cambe. She had no knowledge at what stage the money would be given and the documents would be prepared, and how to do them. She was not present from 2006 to 2012.

4. He talked to Sula on June 26, 2018. This was triggered by Suñas's text message to him saying that she received a subpoena from the Court on Revilla's case. Sula and Baltazar were also named in the subpoena, but Luy was not. Suñas wondered what the subpoena could be all about, so, Luy answered that she should just read the TSNs and the affidavits. They now got older since they last testified in 2014. He also said that he would pray for her. Luy then called Sula who confirmed that Suñas texted her. He said the same thing to her as what he said to Suñas.

5. He did not suggest to Sula the possible questions at the hearing and how to answer them. He just said that they should not guess and just answer of their knowledge.

6. He did not tell Sula and Suñas to pin down Revilla.

¹⁷⁷ Exhibit A-38-a

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7. He knew Cambe very well. In 2003, he was at the Office of Senator Ramon Revilla, Sr. and Cambe was introduced by Revilla, Sr. to Napoles.

8. Every time Cambe brought the MOA to their office, it was accompanied by an indorsement letter which stated that Cambe was authorized by Revilla to act on his behalf to indorse the NGO of Napoles. The documents had already Cambe's signature.

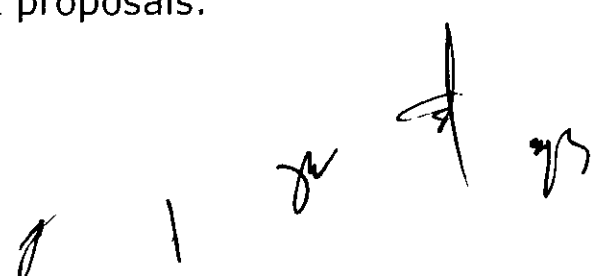
9. The liquidation documents were not signed by Cambe because this was upon the instruction of Napoles. And, at this time, there were already payments made from the IA to the NGOs of Napoles. Cambe and Revilla had also been paid at this stage.

10. With regard to the notarization done at the JLN office, Cambe did not appear. But, as to the MOA, he did not know whether Cambe appeared before the notary.

11. Cambe frequently visited JLN office from 2006 to 2007. Cambe knew Evelyn de Leon, Sula and Suñas because they talked to each other at their office. In fact, Cambe was the principal sponsor at the wedding of De Leon's child that was celebrated in Quezon. But, Cambe was unable to attend because he went home to Zambales. Thus, he had De Asis stood as proxy. They likewise entertained Cambe whenever he was in their office. Cambe would also treat them for snacks after receiving his 5% commission from Luy.

12. Cambe's interaction with Luy was limited to PDAF matters.

13. Cambe was lying in saying that he did not transact or deal with Luy, Sula, Suñas, or any NGOs affiliated to Napoles. Cambe frequently visited their office and transacted with Napoles. Luy personally handed Cambe his 5% commission and the commission for his boss Revilla. He also personally brought documents to their office like project listings, copies of SAROs, copies of NCAs, finalized indorsement letter, MOA, and project proposals.

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14. Each time Cambe would collect the rebates for Revilla, and his 5% commission, Luy would let Cambe sign the voucher in triplicate (white, yellow, pink). The pink copy was given to Cambe.

15. He did not know about the memos or notices of Revilla appointing Cambe to represent the Senator. But the indorsement letters indicated that Revilla authorized Cambe to act on his behalf.

16. He did not know why Cambe denied the signatures of Revilla in *Exhibits 42, 60, 61, 65, 92, 102 and 136-Cambe* when Cambe was the one who brought them to the JLN office in final form, with the MOA, indorsement letters and project proposals.

17. If needed, Luy would call Cambe to ask the details of his CTC, and Cambe would text him the number, place of issue and date of issue.

18. There were MOAs without CTC because they did not anymore ask Cambe if the IA would not call their attention.

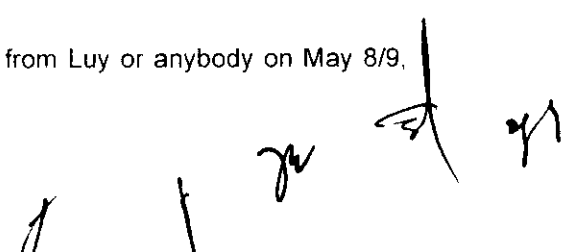
19. May 8, 2008 was the date of record reflected in Cash Check Disbursement Record.¹⁷⁸

20. There were times that he accompanied Cambe to the parking lot in Podium in Pasig City upon the instruction of Napoles because there was money. Cambe's car was a silver Mazda.

21. There was also an instance that he, with Napoles' bodyguard (either Bong de Asis or Fernando Jimenez) went to the Pacific Plaza Towers near BGC to meet Cambe. At that time, Cambe's car was a CX-7 black Mazda. Cambe asked that the bag of money would be transferred from the driver seat to the trunk of the car.

22. He had not seen *Exhibits 391 and 392*. But he was the one who prepared the Application for Miscellaneous

¹⁷⁸ Referring to Cambe's testimony that he received money from Luy or anybody on May 8/9, 2008, but Cambe was already in the US



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Fund Transfer dated March 17, 2010.¹⁷⁹ The document was prepared because that day, Napoles needed money for the rebates of Revilla. Napoles ordered him to transfer money from POPDFI to MAMFI. After filling out the information in the Miscellaneous Fund Transfer, he had Suñas signed it because she was the president of POPDFI. He was the one who prepared the check.¹⁸⁰

Before he prepared the check, Napoles instructed him to make the check payable to Cambe. He went to Cambe and told him about it, but Cambe said to have it made payable to Stephen Esden instead. He went back to Napoles to tell her about Cambe's pleasure, and Napoles agreed. After preparing the check, he faxed it to the Jose Abad Santos Mayhaligue Branch where the MAMFI account was maintained. It was to inform the Branch that they would make a withdrawal. They reserved money at Metrobank-Julia Vargas Branch in Ortigas where JLN Corp. was also located.

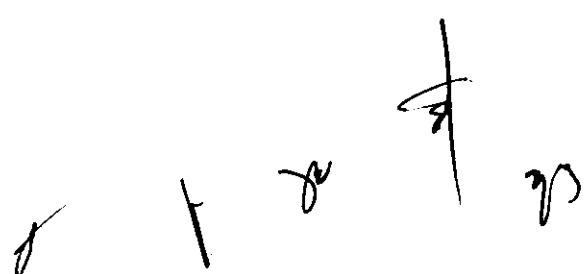
After faxing the check to Mayhaligue Branch for validation, he was told by the latter Branch that they would just be the one to fax it to the Julia Vargas Branch. After this procedure, he called up the Ortigas Branch to verify if the ₱28 Million was already available. Upon confirmation of the Bank that the money was available, he, with Cambe and Esden, went to Metrobank.

Inside the Bank, Esden went to the teller to sign the document. He and Esden went at the back of the Account Section because of the big amount involved, while Cambe stayed outside. He (Luy) and Napoles were known to the Branch Manager and Area Manager because Napoles was a client there. The money was counted using a counter. Thereafter, he gave the bag where the money was put and had Cambe signed the disbursement voucher. He reflected the amount of P28,512,500.00 in his Summary of Rebates.

23. He personally knew Cambe. Cambe repeatedly got his commission of 5% and that for Revilla. This repeatedly happened from 2006 to 2012.

¹⁷⁹ Exhibit 393-Cambe

¹⁸⁰ Refer to Exhibit 394-Cambe



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24. He knew that Cambe had a black CX-7 Mazda and has an engineer sibling working abroad in a medical supply. In fact, Cambe proposed that they put up a dialysis center. Also, Cambe had a sand and gravel business, potato business in a school, and a gasoline station.

25. Napoles would not give money to Cambe if she and Revilla had no agreement.

26. When he was rescued, he was investigated about the circumstances that led to his detention. During the interrogation, he disclosed the PDAF transactions of Napoles and some lawmakers, including Revilla.

27. No government official asked him to implicate Revilla.

Clarita B. Tangol,¹⁸¹ Administrative Office I at the Office of the Special Prosecutor-OMB. She testified as follows:

1. Sula knew that she was under preliminary investigation because she was asked to submit a counter-affidavit.

2. SB-17-CRM-0743 against Sula was dismissed on November 3, 2017 by the Third Division upon motion to withdraw by the prosecution for lack of probable cause, even before Sula testified in this case.

3. SB-16-CRM-0633 was dismissed by the First Division due to inordinate delay.

Napoles adopted Tangol's testimony.

Maria Veronica Alvaran,¹⁸² Administrative Officer I of the Central Records Division, Office of the Ombudsman.

Her testimony was dispensed with after the parties stipulated that she issued a Certification, dated August 9, 2018, and on the authenticity and due execution of *Exhibits A-22-d-1-rebuttal, A-23-d-1-rebuttal, A-24-a-1-rebuttal*,

¹⁸¹ TSN, dated August 9, 2018

¹⁸² TSN, dated August 9, 2018



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A-28-f-1-rebuttal, A-31-i-rebuttal, A-32-h-1-rebuttal, A-35-h-1-rebuttal, A-37-g-1-rebuttal, A-35-h-1-rebuttal, A-37-g-1-A-rebuttal and Y⁴-rebuttal.

The defense affirmed that the said exhibits were photographs of their purported originals which were also the source documents of the prosecution's *Exhibits A-22-d, A-23-d, A-24-a, A-25-f, A-31-I, A-32-h-1, A-35-h, A-37-g-1 and A-25-f.*

The Court admitted in evidence all rebuttal exhibits.

ISSUE

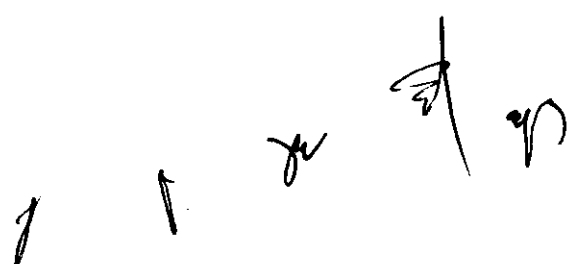
Whether or not accused Revilla, Cambe, and Napoles are guilty of the crime of Plunder, as defined under Section 2 of R.A. No. 7080.

RULING

Section 2 of R.A. 7080, defining and penalizing the crime of plunder provides:

SECTION 2. Definition of the Crime of Plunder; Penalties.—Any public officer who, by himself or in connivance with members of his family, relatives by affinity or consanguinity, business associates, subordinates or other persons, amasses, accumulates or acquires ill-gotten wealth through a combination of or series of overt criminal acts as described in Section 1 (d) hereof in the aggregate amount or total value of at least Fifty million pesos (P50,000,000.00) shall be guilty of the crime of plunder and shall be punished by *reclusion perpetua*.¹⁸³ Any person who participated with the said public officer in the commission of an offense contributing to the crime of plunder shall likewise be punished for such offense. In the imposition of penalties, the degree of participation and the attendance of mitigating and extenuating circumstances, as provided by the Revised Penal Code, shall be considered by the court. The court shall declare any and all ill-gotten wealth and their interests and other incomes and assets including the properties and shares of stocks derived from the deposit or investment thereof forfeited in favor of the State.

¹⁸³ Penalty was amended by Section 2(a) of RA 9346



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In *Estrada v. Sandiganbayan*,¹⁸⁴ the Supreme Court prescribed the elements of the crime of plunder as follows.

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

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

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

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

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

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

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

¹⁸⁴ 369 SCRA 394 (2001)

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

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

The following discussion examines the separate culpability of each of the accused, based on the above-enumerated elements of Plunder.

Considering that Napoles once again challenged the sufficiency of the Information in her Memorandum, dated September 7, 2018, saying that the Information does not specify the main plunderer, it is well to stress at the outset, that on several occasions, the Court has already scrutinized the Information and has consistently declared that the foregoing essential elements of plunder are adequately alleged in the Information. Previously, the Court found probable cause to issue warrants of arrest against the accused, denied the motions to quash separately filed by them, and denied all their motions for reconsideration thereto.

In many instances, too, the accused assailed before the Supreme Court resolutions of this Court which inherently passed upon the validity of the Information. Interestingly, none of the accused pointed out a discrepancy in it. At any rate, the High Tribunal has not, expressly or impliedly, suggested reservations on the adequacy of the Information. In fact, the Supreme Court upheld this Court's Resolution, dated December 1, 2014, on the denial of the bail applications. This Court's bail resolution integrally addressed the sufficiency of the Information for there could be no pronouncement of a strong evidence of guilt under a defective Information.

The prosecution's conspiracy theory is that Revilla, being a Senator of the Republic of Philippines, was allotted a large amount of money totaling P517 Million, from the

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national budget for the years 2006 to 2010, to be utilized in accordance with the law granting it and in the form of a Priority Development Assistance Fund (PDAF).

Revilla had no direct and physical access to these sums of money allocated yearly, but he can trigger the release of the funds from the DBM. Revilla had to request for its release from the DBM. The request must be accompanied by a list of projects to be funded by his PDAF and the names of Implementing Agencies (IAs) found in the DBM's menu to implement them.

On different dates for the period 2006 to 2010, Revilla requested the DBM to release certain amounts of his PDAF for financial assistance to various communities, and to fund his anti-poverty, livelihood and agricultural programs.¹⁸⁵ These requests for the soft projects are made along with the infrastructure projects that he also identified to be funded by his PDAF. He endorsed **TLRC**, **NABCOR**, and **NLDC**, which are government owned and controlled corporations, under the control of the various Executive Departments as the project implementors. Finding the indorsements and the requests to be in order, the DBM processed his various requests, and thereafter, issued twelve (12) SAROs. However, of the twelve (12) SAROs identified by the prosecution, Luy, in his Summary of Rebates (Summary),¹⁸⁶ was able to identify only six (6) of these SAROs, to wit:

Date of Issue	SARO No.	Amount
March 23, 2007	ROCS-07-05486 ¹⁸⁷	₱25 Million
June 18, 2008	ROCS-08-05254 ¹⁸⁸	65 Million
July 8, 2008	ROCS-08-05660 ¹⁸⁹	15 Million
December 12, 2008	ROCS-08-09789 ¹⁹⁰	40 Million
November 20, 2008	ROCS-08-09558 ¹⁹¹	40 Million
September 25,	G-09-07065 ¹⁹²	80 Million

¹⁸⁵ Exhibits I-6, K-8, M-6, N-9, O-10

¹⁸⁶ Exhibit G-1

¹⁸⁷ Exhibit I

¹⁸⁸ Exhibit L

¹⁸⁹ Exhibit M

¹⁹⁰ Exhibit N

¹⁹¹ Exhibit O

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2009		
	Total	₱265 Million

None of these SAROs, however, were identified in his Daily Disbursement Record (DDR), where he entered all the financial transactions of JLN Corporation from 2004 until 2010.

The SARO, in simplest understanding, is akin to an authority to draw the amount stated therein from the government coffers. With the SARO is an NCAI addressed to the Bureau of Treasury or in some cases, to a Department, informing the addressee that an NCA has been issued for credit to the account of a particular IA or a Department. An NCA is a notice to the bank to credit the amount stated therein to the account of the IA or the Department. All IAs have individual accounts.

The IAs are expected to utilize the money according to the purpose for which the fund is granted. And, in doing so, the NGOs are tapped as implementing partners to carry out the projects. According to the law, the NGOs should have been chosen through a public bidding pursuant to the Procurement Law. As a post requirement, NGOs are required to submit liquidation documents to be submitted to the IAs, to prove that the projects or activities funded by the PDAF have been truly undertaken.

The prosecution charges that Revilla's PDAF did not redound to the benefit of the people or communities for which it was allocated. Instead, it ended up in the hands of a few people, with Revilla purportedly getting fifty (50%) of the value of the project. How this happened, the prosecution presented the scheme, as follows:

Revilla and Napoles, agreed that the latter would give the former 50% of the amount of the SARO wherein the project implementation will be undertaken by one of Napoles' NGOs. One-half of the 50% of the project cost would be given by Napoles upon showing of Revilla's letter-request to the DBM to release his PDAF to the IA, with

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attached project listings. The remaining half would be given upon release of the SARO, conditioned upon Revilla's indorsement of Napoles' NGOs to the IAs, and the submission of a tripartite MOA of which Revilla or his authorized representative, the IA concerned, and Napoles' NGOs would be the signatories.

According to the prosecution, Revilla and Napoles fulfilled their respective parts of the agreement. Thus, Revilla was able to get his 50% of the PDAF project cost, while Cambe received 5% of the project cost, as his personal commission. The Court synopsised Luy's Summary that he prepared in 2003, of what he called to be Revilla's kickbacks, commissions or rebates, received through Cambe, as follows:

TABLE A
 (With SARO No.)

SARO	Amount (Php)	IA	NGO	Rebates Received (Php)	Date Received
1. ROCS-07-05486	25 million	TLRC	AEPFFI	7.5 million	March 27, 2007
2. ROCS-08-05254	65 million	NABCOR	MAMFI/ SDPFFI	10 million 17,250,000.00	June 24, 2008 July 3, 2008
3. ROCS-08-05660	15 million	NABCOR	MAMFI	7,750,000.00	July 23, 2008
4. D-08-9558	40 million	TLRC	SDPFFI	17 million	Dec. 5, 2008
5. ROCS-08-09789	40 million	TLRC	SDPFFI	2 million 18 million	Dec. 12, 2008 Dec. 15, 2008
6. G-09-07065	80 million	NLDC	AEPFFI and APMFI	9 million 9 million 2 million 12 million 8 million	Oct. 6, 2009 Oct. 6, 2009 Oct. 6, 2009 Oct. 22, 2009 Oct. 22, 2009
TOTAL	Php 265 million			Php119,500,000.00	

The next table presents the supposed kickbacks intended for Revilla, but Luy did not indicate any SARO

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number. This simply means that this Court has no way of determining or identifying how these sums would fit in the general pattern or scheme that the prosecution presented.

TABLE B
 (Without SARO No.)

Date Received	IA/Particulars	Rebates Received (Php)
April 6, 2006	PDAF- DA 2006	5 million
June 6, 2006	DA – 2006	5 million
April 12, 2007	DA – 50 M	9.5 million
April 19, 2007	PDAF-DA 50 M and TLRC 50 M 2007	3 million
August 2, 2007		2 million
August 10, 2007		3 million
October 16, 2007	PDAF 82 M	5 million
October 25, 2007	PDAF 82 M	2 million
November 15, 2007	PDAF DA and TLRC 82 M 2007 project	5 million
November 23, 2007	PDAF 82 M project	3.5 million
December 21, 2007	PDAF 82 M project	10 million
December 26, 2007	PDAF 82 M project	10.5 million
May 9, 2008	PDAF 80 M	5 million
October 24, 2008	PDAF 50 M	3 million
March 17, 2010		28,512,500.00
April 28, 2010		5 million
TOTAL		Php 105,012,500.00
Total Rebates Received	Table A + Table B	Php 224,512,500.00

Based on the scheme and sharing presented by the prosecution, of the PDAF projects, the total kickbacks that Revilla allegedly received is Php224,512,500.00, and yet only Php119,500,000.00 was clearly identified by prosecution witness Luy.

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At the bail hearing on August 14, 2014, Luy, in open court, detailed the commissions separately received by Cambe from the illegitimate transactions, as follows:¹⁹³

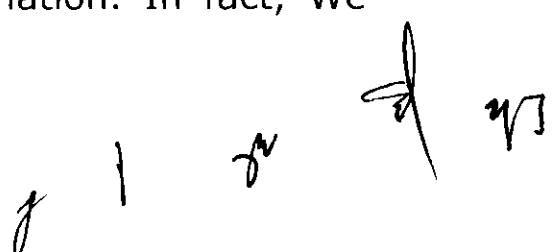
Date Received	Amount (P)
April 7, 2006	100,000.00
November 7, 2006	10,000.00
March 26-27, 2007	500,000.00
April 19, 2007	875,000.00
August 2, 2007	50,000.00
October 25-26, 2007	100,000.00
November 15, 2007	500,000.00
December 20-21, 2007	1,040,000.00
December 26, 2007	2,000,000.00
June 23, 2008	500,000.00
June 24, 2008	500,000.00
July 23, 2008	1,650,000.00
August 6-7, 2008	1,650,000.00
October 13-15, 2008	660,000.00
October 20-24, 2008	150,000.00
December 2-5, 2008	1,000,000.00
December 11-12, 2008	300,000.00
December 15-19, 2008	2,000,000.00
December 15-19, 2008	2,000,000.00
Total	P 13,935,000.00

Aside from the share of Revilla and Cambe, a management fee of 3% and a commission of 10% for TLRC/NABCOR, or a 2% commission in the case of NLDC, will likewise be given to the IAs and Napoles' contacts therein. The rest of the amount would be the share of Napoles thereby leaving nothing for the implementation of the projects.

The preceding narrative captured the gist of the accusation. So, were the foregoing suppositions of the prosecution duly proven by the evidence on record with the quantum of proof required in our criminal justice system?

After a meticulous examination of the records and assiduous analysis of the evidence, both documentary and testimonial, the Court is morally certain that Cambe and Napoles conspired with one another in committing the crime of plunder charged in the Information. In fact, We

¹⁹³ Exhibit HH



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are unanimous in our conclusion that both Cambe and Napoles are guilty as charged.

However, the majority of us harbor serious doubts as to the culpability of Revilla beyond reasonable doubt.

First Element of Plunder

Section 2 of R.A. No. 7080 provides that "any person who participated with the said public officer in the commission of an offense contributing to the crime of plunder shall likewise be punished for such offense." While it is admitted that accused Napoles is not a public officer, she is accused of having acted in conspiracy with public officers Revilla and Cambe. Revilla, at the time material to this case, was a member of the Senate of the Philippines, while Cambe admitted that he was employed as Revilla's Director III, designated as Chief of the Legislation.¹⁹⁴ In this case, Napoles could be considered as a business associate or other person who acted in connivance with the accused public officials.

Thus, the first element of the offense charged is present in this case as against all the accused.

Second Element of Plunder

From the narration of witnesses and documentary evidence presented, this Court finds that Napoles, in conspiracy with Cambe, amassed, accumulated or acquired ill-gotten wealth through a series of overt criminal acts described in the Plunder law. *Amass* is defined as "to collect for oneself". *Accumulate* means "collect, gather; it may imply rather rapid acquisition; suggests a gradual piling up or increasing as to make a store or great quantity".¹⁹⁵ *Acquire* is "to gain by any means, usually by one's own exertions; to get as one's own; receive or gain in whatever manner".¹⁹⁶ *Ill-gotten wealth*, on the other hand, is defined as any asset, property, business enterprise or material possession of any person within the purview of Section 2 of R.A. No. 7080, acquired by him directly or indirectly

¹⁹⁴ TSN, March 20, 2018

¹⁹⁵ Webster's Third New International Dictionary

¹⁹⁶ Black's Law Dictionary, 5th Ed.



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through dummies, nominees, agents, subordinates and/or business associates by any combination or series of the means or schemes enumerated in Section 2(d) of the Plunder Law.¹⁹⁷ *Series* refers to a repetition of the same predicate act in any of the items in Section 1(d) of the law, while "*combination*" contemplates the commission of at least any two different predicate acts in any of said items.¹⁹⁸

In its February 23, 2017 Resolution,¹⁹⁹ the Court, in denying Revilla's Motion to Quash, settled that the overt criminal acts alluded to in the Information that were performed by the accused in furtherance of plunder are:

- a) by repeatedly receiving from Napoles and/or her representatives Lim, De Asis, and others, kickbacks or commissions under the following circumstances: before, during and/or after the project identification, Napoles gave, and Revilla, Jr. and/or Cambe received, a percentage of the cost of a project to be funded from Revilla, Jr.'s PDAF, in consideration of Revilla's endorsement, directly or through Cambe, to the government agencies, of Napoles' NGOs which became the recipients and/or target implementors of Revilla, Jr.'s PDAF projects, which duly-funded projects turned-out to be ghosts or fictitious, thus enabling Napoles to misappropriate the PDAF proceeds for her personal gain; and

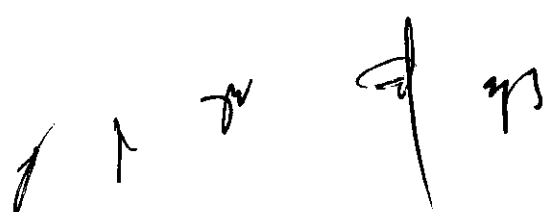
- b) by taking undue advantage, on several occasions, of his official position, authority, relationship, connection, and influence to unjustly enrich himself at the expense and to the damage and prejudice of the Filipino people and the Republic of the Philippines.²⁰⁰

¹⁹⁷ Section 1(d), RA 7080

¹⁹⁸ *Estrada v. Sandiganbayan*, 377 SCRA538, 550 (emphasis supplied)

¹⁹⁹ Record, Vol. XLIV, pp. 600-608

²⁰⁰ *Id.*, at p. 604



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These evident criminal acts were aptly proven by the testimonies of the prosecution witnesses and the documentary evidence to have been committed by Napoles and Cambe. There lingers in the mind of this Court reasonable doubt that Revilla was part of the conspiracy, as will be discussed separately in the subsequent pages of this decision.

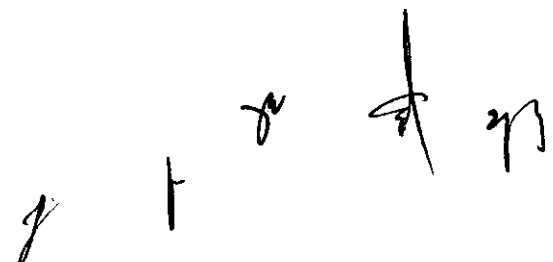
The prosecution's testimonial evidence is reposed to a large extent on the testimonies of witnesses Luy, Sula, Suñas and Baltazar, who in reality, were active participants in the scheme to divert the government funds from its legitimate purpose. Had they not been admitted into the Witness Protection Program and given some sort of immunity, they could have also been found to be culpable of the crime charged.

Witnesses Luy, Sula, Suñas and Baltazar's testimonies contain some minute differences, but over all, tend to corroborate with each other. They convincingly testified that upon the instructions of Napoles, they were able to perform the acts that would execute the plan to convert the PDAF into kickbacks and commissions instead of funding the projects.

In particular, Luy explained the specifics of each layer of the scheme, starting from the 50-50 sharing agreement between Revilla and Napoles, with Napoles' part reduced after she distributed part of her share to Cambe in an amount equivalent to 5%, the IAs' management fee of 3%, which is legal and commissions given to her contacts or "connects" at the offices of IAs amounting to 2%, if the project was with NLDC, or 10%, if the IA is TLRC or NABCOR. Suñas, another Napoles' employee, confirmed that Napoles called them in a meeting to discuss the sharing agreement²⁰¹ or scheme.

After the agreement came its execution. Again, the prosecution witnesses, explained Napoles' and Cambe's participation in the release of the PDAF.

²⁰¹ TSN, September 4, 2014 P.M., pp. 42-46



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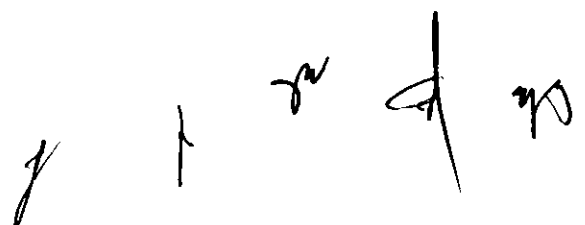
Luy himself, upon the instruction of Napoles, drafted the project listings for finalization by Cambe. The final project listings were the very same documents attached to Revilla's indorsement letters submitted to the DBM. Upon proof of receipt by the DBM (a stamp receipt) one-half of the 50% of Revilla's rebate would be released to Cambe, either personally by Napoles or upon her orders. There was no testimony that the kickbacks or commissions were given personally to Revilla. The other half of Revilla's commission would be released upon issuance of the SARO by DBM and released to the Implementing Agency concerned.

Of course, before Napoles would hand over to Cambe the kickbacks or commissions to Cambe, for Revilla, the first installment of the PDAF share, she had to be assured that her NGO would get the project. Otherwise, her financial exposure would not get any returns. Luy explained that Napoles held to the other half before the release of the SARO, otherwise, she would incur loss should it turn out that Revilla's PDAF would turn out to be "a lesser amount than what was contracted".²⁰² Being a businessperson, it was typical for Napoles to have this kind of mindset in her dealings. And what better way to guarantee her a return than to have her office draft the project listings, and a proof from the DBM had already released to SARO to the IA, in the form of a SARO, and a tripartite agreement identifying her NGO.

A project listing is required for the issuance of a SARO because the PDAF is released based on it. The listing typically contains the nature of the project to be funded, the beneficiaries, and the IAs chosen by the legislator to implement the project. The IA, which serves as the project implementor, is a government owned or controlled corporation. To aid in the project implementation, the IA would engage an NGO as its implementing partner. The kickback or commission is given simply to ensure that the identified Napoles NGO would be chosen to implement the project.

The project reporting and fund liquidation phase must have been drawn with the terrain of each phase of the

²⁰² TSN, August 7, 2014 P.M., p. 54



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whole system already considered to facilitate a convenient and systematic process of diverting the money. Sula, also an employee of Napoles, testified that their office had samples of official letterheads and signatures of mayors obtained by Napoles from her contacts. Sula and her group would simply copy these letterheads and signatures.²⁰³ This is consistent to the denials of the officials of the supposed municipalities-beneficiaries that they received farm inputs, and agricultural or livelihood projects funded from Revilla's PDAF, and their testimonies that the signatures in the certificates of acceptance, delivery reports, acknowledgement receipts, and list of beneficiaries were forged.

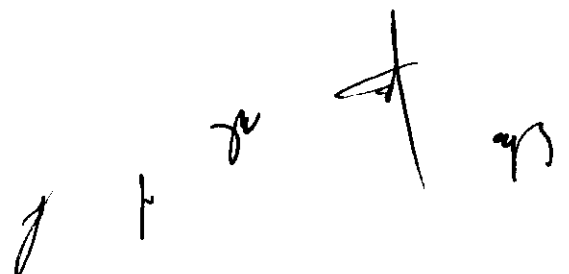
Luy also testified that Napoles gave 2% to her contacts in NLDC, or 10% as SOP or commission to the heads of TLRC or NABCOR.²⁰⁴ Suñas, on direct examination, named JLN Corp.'s or Napoles' contacts with NLDC, TLRC and NABCOR, which included heads of these IAs.²⁰⁵ Again, the culpability of these officials are not determined because they are not charged in conspiracy with the accused charged herein. The IA's commissions or kickbacks were given to ensure that there would be no stumbling block in the project reporting and fund liquidation of the project funded from Revilla's PDAF accorded to Napoles' NGOs and to ensure that approvals of the submissions are not delayed.

That the 50% balance of the supposed Revilla's kickbacks or commissions were given only upon issuance of the SARO and the execution of the tripartite MOA is credible. The SARO is a document that confirms that the fund is ready for release to the IA, while the MOA ensures that the NGO-signatory is the chosen implementing partner. At this stage, Napoles already knew the exact amount apportioned to the project and she was completely assured that money was forthcoming. With the amount already clear to her, she would already know the exact amounts that each actor in the scheme would receive.

²⁰³ TSN, September 25, 2014 A.M., pp. 42-43

²⁰⁴ TSN, July 31, 2014 A.M., pp. 54-55

²⁰⁵ TSN, September 4, 2014 A.M., pp. 93-95



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Thus, in exchange for Revilla's last installment of rebate, Luy testified that Revilla would indorse Napoles' NGOs to the IAs and sign a MOA, through Cambe. A copy of the SARO should also be furnished to Napoles' office so that Luy could check whether the indorsement letter reflected the correct SARO number and the amount, and that the foundation/NGO named in the letter was Napoles'. The reason thereto is not difficult to discern. The purpose is to ensure that the right amounts of kickbacks or commissions would be determined.

It can be gathered from the testimonies of the witnesses from the DBM that the NGOs are not given a copy of the SARO. On the other hand, legislators are notified of its release and furnished a copy of it.²⁰⁶ During the bail hearing, Luy testified that Cambe would fax to the JLN office a copy of the SARO from the DBM. Sometimes, he would even bring the copy of the SARO when he visits the JLN office.

Cambe's involvement in the diversion of the PDAF did not stop there. During project implementation until final reporting and liquidation, Cambe would sign as representative of Senator Revilla or as someone who comes from the Office of Senator Revilla. It was Cambe who signed all the tripartite MOA between the IA, the Legislator (in this case, Revilla) and the NGO.

After the implementation of the PDAF projects, the partner NGO is required to submit liquidation reports. To ensure that a report and liquidation is rendered, a 10% retention fee is withheld by the IA and will be released to the NGO only upon proper liquidation. The liquidation documents consisted of accomplishment reports, certificates of acceptance, lists of beneficiaries, official receipts, delivery receipts, and sales invoices. Luy, Sula, Suñas and Baltazar who all had personal knowledge of the subject transactions from commencement to culmination because of their participation therein, positively attested that the liquidation documents were fake and the signatures appearing therein forged. They admitted that they themselves fabricated these documents and forged the

²⁰⁶TSN, July 17, 2014 P.M., pp. 31-32; Exhibit A-22-b

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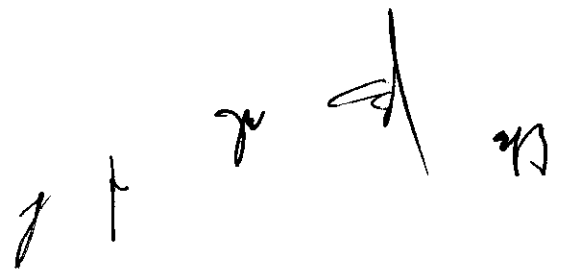
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signatures found therein. It is in these liquidation documents that the Court believes that Cambe's signatures appearing on the liquidation documents were forged. After all, at this time, Napoles' NGOs already received payment from the IAs (except for the 10% retention fee), and Revilla, through Cambe, and Cambe himself also received their rebates²⁰⁷ along with the other officials who were supposed to receive their shares. But this does not mean that Cambe did not know or had not consented to the forgery. It is just that it did not matter to him any longer. They no longer had any stake in the retention fee. The retention fee, once collected, will go to Napoles only.

The positive unequivocal declarations of the prosecution witnesses that Napoles or at least upon her instructions to the witnesses, handed over to Cambe, a government official kickbacks or commissions in the amount equivalent to 50% of the PDAF released for the implementation of projects by the IAs are credible and undisputed. In fact, Cambe was not able to confront head on and rebut the testimonies of witnesses that he received the sums of money for himself and for Revilla. The declarations of the witnesses in open court are direct evidence of the commission by Napoles and Cambe of the offense charged.

The foregoing indubitably shows that Cambe and Napoles had conspired with each other so that they will benefit from the Revilla PDAF. On the other hand, there is no clear proof that would establish beyond reasonable doubt that Revilla is involved. Their acts may be distinct and independent from each other. However, it is obvious that they were all geared towards the siphoning of Revilla's PDAF from the national treasury. In consideration of their participation, it is certain that Cambe and Napoles themselves shared in the proceeds of the PDAF while it was not established beyond reasonable doubt that Revilla received the proceeds intended for him. The reasons why this Court is of this opinion are discussed below and separately for clarity.

²⁰⁷ TSN, August 7, 2018, p. 79



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There is conspiracy "when two or more persons come to an agreement concerning the commission of a felony and decide to commit it." Conspiracy is not presumed. Like the physical acts constituting the crime itself, the elements of conspiracy must be proven beyond reasonable doubt. While conspiracy need not be established by direct evidence, it may be inferred from the conduct of the accused before, during and after the commission of the crime. All taken together, however, the evidence therefor must be reasonably strong enough to show a community of criminal design. Settled is the rule that to establish conspiracy, evidence of actual cooperation, rather than mere cognizance or approval of an illegal act, is required.²⁰⁸

In *Estrada v. Sandiganbayan*,²⁰⁹ the Supreme Court explained the nature of conspiracy to commit plunder in this wise:

There is no denying that fact that the "plunder of an entire nation resulting in material damage to the national economy" is made up of a complex and manifold network of crimes. In the crime of plunder, therefore, different parties may be united by a common purpose. In the case at bar, the different accused and their different criminal acts have a commonality - to help the former President amass, accumulate or acquire ill-gotten wealth. Subparagraphs (a) to (d) in the Amended Information alleged the different participation of each accused in the conspiracy. The gravamen of the conspiracy charge, therefore, is not that each accused agreed to receive protection money from illegal gambling, that each misappropriated a portion of the tobacco excise tax, that each accused ordered the GSIS and SSS to purchase shares of Belle Corporation and receive commissions from such sale, nor that each unjustly enriched himself from commissions, gifts and kickbacks; rather, it is that each of them, by their individual acts, agreed to participate, directly or indirectly, in the amassing, accumulation and

²⁰⁸ *People v. Alas*, 274 SCRA 310, 323-324

²⁰⁹ 377 SCRA 538, 555-556

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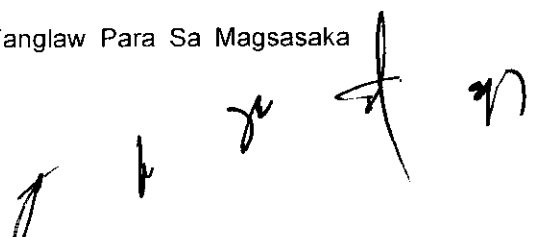
acquisition of ill-gotten wealth of and/or for former President Estrada. (underscoring supplied)

By law, the PDAF was allotted to Revilla as a senator to be used in the implementation of his identified projects. The money is earmarked for the projects that he would identify. It is at this point that Napoles offered her NGO to be the implementing partner of the IA so that the funds could be legally transferred from the DBM to the IA and then, eventually to the Napoles NGO. The bogus NGOs became the conduit for draining public funds from the government coffer to their personal gain. Even when the funds were transferred to the non-governmental organizations (NGOs), the money did not lose its public character as it was not meant to be appropriated for private use. Rather, its purpose was for implementation of soft projects that would redound to the public good.

The prosecution has believably established that the NGOs used in the subject transactions were sham. Luy, Suñas, Sula and Baltazar who were all named by Napoles as presidents²¹⁰ of one of her NGOs, and who personally transacted for these NGOs, harmoniously testified to the manner which these NGOs were formed. They all said that the presidents or incorporators of these NGOs were either yayas, maids, drivers, or employees of Napoles, some of whom did not even know about it. Also, large amounts of money were deposited to the accounts of the NGOs which were likewise withdrawn shortly after they were deposited. Interestingly, the withdrawals would be confirmed from Napoles notwithstanding that she was not a signatory to these accounts, and neither was she an incorporator or officer of these NGOs. Napoles never denied all these just as she never denied that Luy, Suñas, Sula and Baltazar moved under her instructions. In fact, despite all inculpatory statements hurled against her, Napoles did not take the stand and openly refute the accusations.

Cambe's participation was clear, but whether Cambe carried out the task Revilla chose not to do by himself or he did it for Revilla was not sufficiently established. It is also not clear that Cambe's participation proceeded from

²¹⁰ Luy (SDPFFI), Suñas (POPDI), Sula (MAMFI), Baltazar (Tanglaw Para Sa Magsasaka Foundation)



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Revilla's order and authority. Cambe was not the Chief of Staff of accused Revilla. His task was a legislative officer whose task is to assist the Senator in the crafting of laws. There was no evidence adduced to establish that Cambe was designated by Revilla to represent him in the transaction and Cambe willingly did perform a sizeable role in the furtherance of the conspiracy. The fact that Cambe had been under Revilla's employ for a long time is not sufficient to establish authorization from the latter.

Luy, Suñas, Sula and Baltazar positively and forthrightly identified Cambe as the one whom they had directly transacted with regard to Revilla's PDAF from beginning to end—from the project-listing to the execution of the indorsement letters and MOAs, to the receipt of Revilla's kickback and his own. Sula showed pictures²¹¹ with Cambe taken in the JLN office during the birthday of Napoles' personal assistant Vanessa Ramirez.²¹² This bolsters the claim that Cambe, indeed, went to Napoles' office and he was known to Napoles' employees.

Cambe denied having received kickbacks, commissions or rebates for Revilla and for himself from Napoles. But the records are fraught with evidence disproving his assertion. Luy testified that:

1. Upon proof that the DBM already received the project-listings, Luy would get money from the vault to pay half of Revilla's rebate. Luy would count the money in front of Cambe, and have him sign a voucher in triplicate copies to acknowledge receipt of Revilla's commission. They would put the money in a trolley (they have lots of trolleys, boxes, and bags in the office where they put the money). As the cash was heavy, Cambe would be accompanied by De Asis.²¹³
2. Cambe got his commission and/or that of Revilla either by going to the JLN office or directly to Napoles. Napoles would call Luy for recording. From

²¹¹ Exhibits EEE and FFF, with sub-markings

²¹² TSN, September 18, 2014 P.M., pp. 41-45

²¹³ TSN, July 24, 2014 P.M., pp. 27, 29-30

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2006 to 2010, Cambe went to Napoles' office about twenty times.²¹⁴

3. There were times that Napoles would just call and inform Luy that Cambe was coming to the office, so he had to prepare the money. If Napoles would not arrive, she would tell Luy to give the money to Cambe.²¹⁵ In instances that Cambe got the rebate straight from Napoles, she would tell Luy for recording and he would have Cambe sign the voucher the moment Cambe went to the office.²¹⁶
4. Often, he gave the rebate of Revilla through Cambe.²¹⁷ The ₱224,512,500.00 were either received by Cambe from him or from Napoles.²¹⁸
5. After Cambe had received the commission, he would call Luy on the same day or the next day to confirm that Revilla already received the money.²¹⁹ Luy would then call Napoles to relay what Cambe told him.²²⁰
6. On October 6, 2009, he gave the first ₱9 Million indicated in the Summary of Rebates to Cambe.²²¹
7. The entries in the Summary of Rebates would show that the kickbacks were given by Luy to Cambe.²²²
8. The second entry of ₱9 Million under date October 6, 2009 in the Summary of Rebates was given by him to Cambe.²²³
9. There were times that Cambe would go to their office and Luy would accompany him to the bank.

²¹⁴ TSN, July 31, 2014 A.M., p. 57

²¹⁵ TSN, July 31, 2014 P.M., p. 41

²¹⁶ Id., pp. 43-44

²¹⁷ Id., pp. 95-96

²¹⁸ Id., pp. 96-97

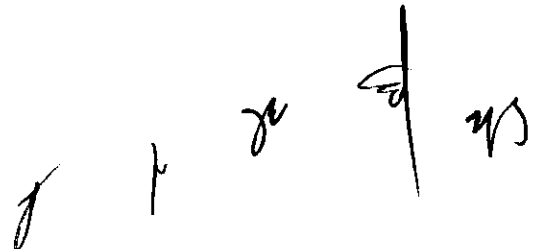
²¹⁹ TSN, August 7, 2014 A.M., p. 37

²²⁰ Id., p. 40

²²¹ Exhibit G-1; TSN, August 7, 2014 A.M., pp. 85-86

²²² Id., p. 87

²²³ Id., p. 99



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At times, they would meet somewhere near Napoles' condo where they would transfer the money in Cambe's black CX7 Mazda. He also recalled that he accompanied Cambe at the Podium parking lot.²²⁴

Luy's testimony was validated by Suñas and Sula. Suñas testified that:

1. She gave cash to the representatives of legislators like Cambe.²²⁵
2. With Napoles and Luy, she would prepare the money, and Cambe would come to their office to get Revilla's rebate of about ₱10 Million to ₱20 Million, and his own kickback.²²⁶
3. Often, Cambe would get the money at the JLN office in Pasig.²²⁷
4. She saw Napoles personally gave money to Cambe after she and Luy counted the money using a money counter.²²⁸
5. She personally handed money to Cambe in her own room in JLN office.²²⁹
6. When the money was given to Cambe, Luy would have Cambe sign a voucher as evidence that Cambe received it.²³⁰ Luy would then call Napoles to inform her that the money for Revilla was already with Cambe. Sometimes, it would be Cambe who would call Napoles to advise Napoles that Revilla's money was already with him.²³¹

²²⁴ TSN, August 7, 2014 P.M., pp. 17-18

²²⁵ TSN, September 4, 2014, p. 39

²²⁶ *Id.*, pp. 80-81

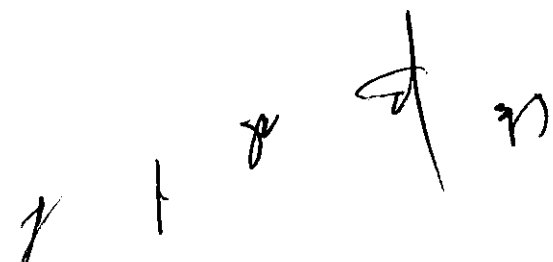
²²⁷ *Id.*, p. 82

²²⁸ *Id.*, p. 84

²²⁹ *Id.*, pp. 83-85

²³⁰ *Id.*, p. 86

²³¹ *Id.*, p. 87



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7. In 2006 and 2008, she personally witnessed Cambe receive money in four (4) different occasions. On the two occasions, she herself handed the money to Cambe for ₱5 Million and ₱10 Million, taken from Luy's vault.²³² The other occasions, she was with Napoles.²³³
8. In many occasions, she saw Cambe get rebates in Napoles' office.²³⁴
9. She did not personally see Revilla receive money from Napoles or any of her employees. It was Cambe who got the money for Revilla.²³⁵
10. In 2006, she knew Cambe received ₱5 Million twice. She handed the first ₱5 Million personally to Cambe in the JLN office as Luy and Napoles were not present then.²³⁶
11. In 2008, she personally saw Luy gave money to Cambe on two occasions. The first one was for ₱10 Million and the second was for ₱5 Million. She and Luy counted the money in a money counter.²³⁷
12. Repeatedly, she handed money to Cambe. Napoles, after talking on the phone, told them that Revilla received the money. Cambe confirmed it, too.²³⁸ When she was recalled to the witness stand, she clarified that she did not personally see, hear or witness Revilla receiving money from Napoles.

Sula's testimony is summarized below:

1. She saw Cambe brought documents to their office and got his and Revilla's commission.²³⁹ The money

²³² TSN, September 11, 2014 A.M., pp. 53, 56

²³³ TSN, September 4, 2014 P.M., pp. 89-90

²³⁴ TSN, September 11, 2014 A.M., p. 47

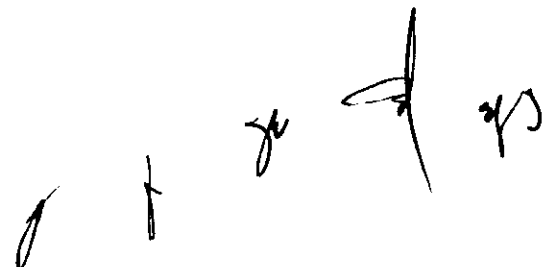
²³⁵ Id., p. 49

²³⁶ TSN, September 18, 2014 A.M., p. 59

²³⁷ Id., p. 61

²³⁸ Id., p. 67

²³⁹ TSN, September 18, 2014 P.M., p. 25



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came from Napoles but it was Luy, their finance officer, who handed it to Cambe.²⁴⁰ When she was recalled, she declared that she did not see, or hear Revilla receiving kickbacks from Napoles.

2. There was a time that Luy asked her to help him put the money for Cambe in a bag (square-oval form with a height of about 1 foot to 1½ feet). Cambe brought the bag with him when he left the office.²⁴¹
3. In 2007 to 2008, she saw Luy and Cambe in the conference room where she brought the money counter machine.²⁴²
4. In 2010, she was directed by Napoles to withdraw ₱20 Million from Metrobank-Binondo. She gave a large amount (₱15 Million)²⁴³ to Cambe and a smaller portion was given to the driver Eulogio Ramirez.²⁴⁴ She assumed the money was for Revilla because when she joked Cambe for *merienda*, he told her that the money was for Revilla. She believed Cambe because usually if Cambe got his own commission, he would give money for snacks.²⁴⁵ That was the only instance she gave money to Cambe.²⁴⁶

The Court sees truth in the foregoing testimonies. They are too detailed in structure and component, consistent and united, to be fictitious. And Luy, Suñas and Sula delivered them with credulous spontaneity. They were one in saying that Cambe frequented the JLN Office and received rebates for himself and Revilla. They so declared not in a mere general sense, but complete with specifics and details. They vividly described the circumstances of

²⁴⁰ Id., p. 28

²⁴¹ Id., pp. 28-30

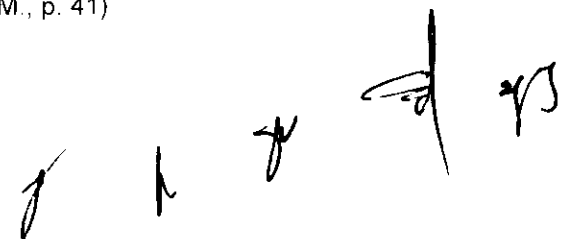
²⁴² Id., p. 29

²⁴³ Id., pp. 36-38, 78

²⁴⁴ On cross, Sula said that she was unsure of the amount but she was certain that she gave money to Cambe in March 2010. (TSN, September 25, 2014 A.M., p. 41)

²⁴⁵ September 18, 2014 P.M., pp. 36-38

²⁴⁶ Id., p. 79



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Cambe's visit to their office and his receipt of the commission.

The Court has no reason to doubt their testimonies notwithstanding their open confession of involvement in the scam. While their testimonies were procured pursuant to their admission to the Witness Protection Program, they stood free of bias and prejudice. The Court does not hint that they consciously perverted the truth because of the personal benefits extended to them by the program. Luy, Suñas and Sula were cross-examined both at the bail hearings and the trial on the merits where their testimonies were put under scrutiny. Suñas and Sula were even presented by the defense as hostile witnesses. However, in all these occasions, their testimonies remain unperturbed. To the Court's mind, a co-conspirator whose testimony has passed the test of credibility is in the best position to attest to the occurrence.

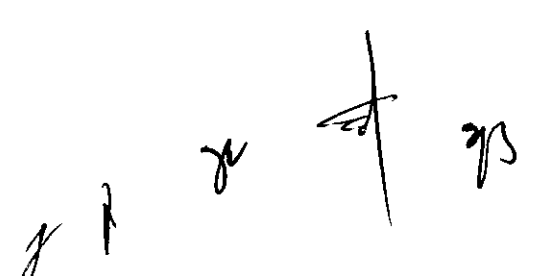
It did not escape the Court's attention that Sula, as well as Baltazar, self-recanted during the trial proper. However, a perusal of the testimonies they gave during the bail hearing and the trial proper will disclose that their repudiation did not in any way shatter the evidence of the prosecution against the accused.

The difference between Sula's testimony at the bail hearing and the trial on the merits primarily lies in the origin of the MOAs and the indorsement letters to the IAs, the ownership of the signatures on these documents, and the receipt of Revilla's commission through Cambe. During the bail hearing, Sula testified that Cambe would come to the JLN office bringing documents with him. The documents include indorsement letters. She knew this for a fact because she photocopied them for their office file. She likewise affirmed that Cambe received money from Napoles for himself and Revilla.²⁴⁷ However, in the trial proper, she said that it was the employees of Napoles who prepared the indorsement letters, and she saw Luy signed these letters in the name of Revilla.²⁴⁸ The MOAs were likewise prepared in the JLN office and signed by Cambe.²⁴⁹ In short, Sula

²⁴⁷ TSN, September 18, 2014 P.M. pp. 26-28

²⁴⁸ TSN, June 28, 2018 A.M., p. 24

²⁴⁹ Id., pp. 57-59



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turned back from her earlier testimony with regard to the culpability of Revilla. She faulted the prosecution for giving a supposed false statement at the bail hearing. Baltazar supported Sulas' statement that it was Luy who prepared the indorsement letters and suggested the probability that he signed them, saying that it was only Luy who was authorized to sign the letters and MOAs for the lawmakers.

This now brings us to the culpability of Revilla, which will be discussed below.

Of the documents adduced in Court, most crucial are Revilla's indorsements²⁵⁰ of Napoles' NGOs to the IAs, the MOAs,²⁵¹ and Revilla's letter, dated July 20, 2011, reply-letter (confirmation letter)²⁵² to the COA. They are the only evidence that would be considered as Revilla's strong links to Napoles and of his involvement in the scam.

There is also no argument that not a single direct evidence was presented to establish that accused former Senator Ramon "Bong" Revilla ("Revilla") received the rebate, commission or kickback in connection with his PDAF project. The pieces of circumstantial evidence that prosecution presented in evidence were not enough to prove beyond reasonable doubt the participation of Revilla to the Napoles scheme.

Again, the second element of the crime of Plunder defined in *Estrada vs. Sandiganbayan*²⁵³ as applied to Revilla should be:

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

(a) xxx xxx;

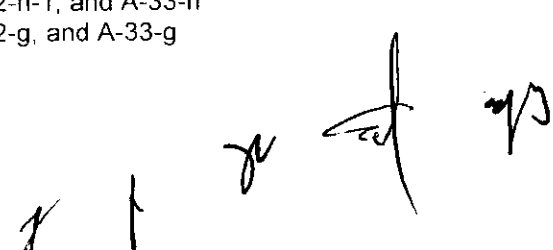
(b) by receiving, directly or indirectly, any commission, gift, share, percentage, kickback or any other form of pecuniary benefits from any person and/or entity in connection with any government contract or project or by

²⁵⁰ Exhibits A-22-d, A-25-f, A-26-g, A-27-e, A-28-f, A-29-b, A-32-h-1, and A-33-h

²⁵¹ Exhibits A-22-e, A-25-g, A-26-f, A-27-f, A-28-g, A-29-g, A-32-g, and A-33-g

²⁵² Exhibit A-38-a

²⁵³ 369 SCRA 394 (2001).



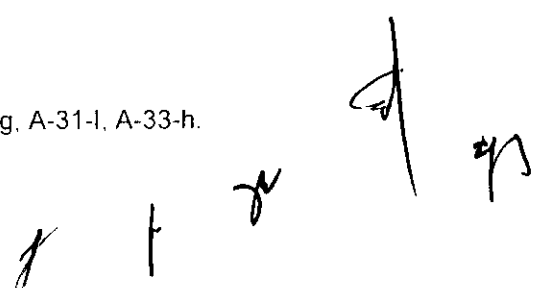
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reason of the office or position of the public officer;

To establish this element, the following pieces of evidence were adduced, to wit:

1. The funds subject matter of this case released to Napoles' NGOs are part of the allocation of Revilla's PDAF;
2. The endorsement letters²⁵⁴ addressed to the government Implementing Agency (IA) requesting for the release of the PDAF to one of the NGOs of accused Napoles, as a partner in the implementation of the livelihood program were signed by Revilla;
3. The July 20, 2011 letter purportedly signed by Revilla addressed to COA Assistant Commissioner Arcadio B. Cuenco, Jr., where it is stated that "*it appears that the signatures and/or initials on these documents*" are his signatures or that of his authorized representative;"
4. The testimonial evidence of prosecution witness Benhur K. Luy affirming that upon the instruction of accused Napoles, he took from the JLN Corporation's vault money which he handed over to Cambe allegedly for Revilla, prepare the voucher for Cambe's acknowledgment of the receipt of the money intended for Revilla and then, recording the transaction on the daily disbursement record (DDR). There were times that he was only directed by accused Napoles to record on the DDR that payment of a specific amount to Cambe for Revilla;
5. Testimonial evidence of witness Sula that after she encashed a check in the amount of Twenty Million Pesos (Php20,000,000.00) and handed a portion of the amount to accused Cambe, she requested that she be treated out but Cambe refused, saying the money is not his but intended for Revilla. She further stated that in the past, Cambe readily bought snacks for them whenever the money he received is for him and not for Revilla;

²⁵⁴ Exhibits A-22-d, A-23-d, A-24-a, A-25-f, A-28-f, A-37-g, A-34-g, A-31-l, A-33-h.



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6. Accused Cambe remained to be a staff of Revilla for the span of years the scam was perpetrated²⁵⁵;
7. Accused Revilla and Napoles knew each other and were seen in various special occasions like the wedding of Shalani Romulo, as admitted by Revilla himself, the wake of Napoles' mother, and her death anniversaries. These facts show that their relations went "beyond mere pleasantries, an indication that Revilla and Napoles may have possibly talked more than trivial matters, as in the PDAF agreement."²⁵⁶
8. Between April 6, 2006 to April 28, 2010, Revilla's immediate family made numerous deposits to their various bank accounts and placed investment totaling Eighty-Seven Million Six Hundred Twenty-Six Thousand Five Hundred Eighty-Seven and Sixty-Three Cents (P87,626,587.63) within thirty days (30) days from the dates mentioned in Luy's ledgers when Revilla received his rebates through Cambe.²⁵⁷

The case of *Zabala vs. People*²⁵⁸ cited the landmark decision of *People v. Modesto*, No. L-25484, September 21, 1968, 25 SCRA 36, defining "circumstantial evidence."

. . . [T]he doctrine on circumstantial evidence has been recognized as part of the legal tradition when it was declared that "a rule of ancient respectability so molded into tradition is that circumstantial evidence suffices to convict only if the following requisites concur: first, there is more than one circumstance; second, the facts from which the inferences are derived are proven; and finally, the combination of all the circumstances is such as to produce a conviction beyond reasonable doubt.

In the case of *Bacerra y Tabones v. People*,²⁵⁹ the Supreme Court discussed in length the concept of circumstantial evidence:

The difference between direct evidence and circumstantial evidence involves the relationship of the fact inferred to

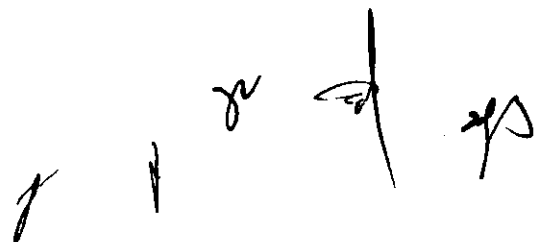
²⁵⁵ Decision penned by the Chairman of the First Division, Associate Justice Efren de la Cruz, p. 36.

²⁵⁶ *Id.* at 135.

²⁵⁷ *Id.* at 136.

²⁵⁸ G.R. No. 210760, January 26, 2015.

²⁵⁹ G.R. No. 204544, July 3, 2017.



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the facts that constitute the offense. Their difference does not relate to the probative value of the evidence.

Direct evidence proves a challenged fact without drawing any inference. Circumstantial evidence, on the other hand, "indirectly proves a fact in issue, such that the factfinder must draw an inference or reason from circumstantial evidence."

The probative value of direct evidence is generally neither greater than nor superior to circumstantial evidence. The Rules of Court do not distinguish between "direct evidence of fact and evidence of circumstances from which the existence of a fact may be inferred." The same quantum of evidence is still required. Courts must be convinced that the accused is guilty beyond reasonable doubt.

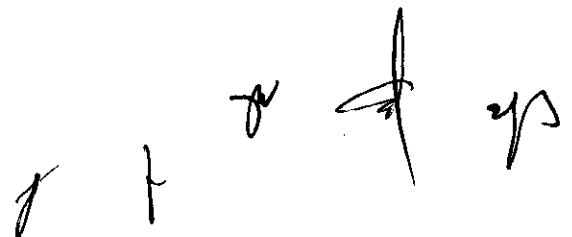
A number of circumstantial evidence may be so credible to establish a fact from which it may be inferred, beyond reasonable doubt, that the elements of a crime exist and that the accused is its perpetrator. There is no requirement in our jurisdiction that only direct evidence may convict. After all, evidence is always a matter of reasonable inference from any fact that may be proven by the prosecution provided the inference is logical and beyond reasonable doubt.

Rule 113, Section 4 of the Rules on Evidence provides three (3) requisites that should be established to sustain a conviction based on circumstantial evidence:

Section 4. Circumstantial evidence, when sufficient. — Circumstantial evidence is sufficient for conviction if:

- (a) There is more than one circumstance;
- (b) The facts from which the inferences are derived are proven; and
- (c) The combination of all the circumstances is such as to produce a conviction beyond reasonable doubt.

Applying the above-stated section of the rules on procedure, we find the first element for the sufficiency of circumstantial evidence to be present. Indeed, there are more than one circumstance that were pointed out and established by the prosecution. However, we do not believe that all these circumstances cited above were proven as facts.

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A table of proven facts vis-à-vis those not sufficiently established, to wit:

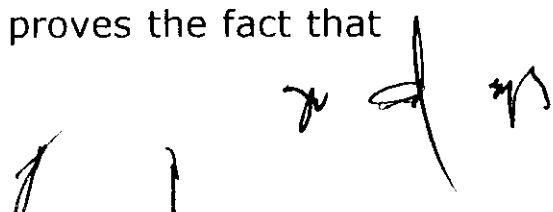
Proven Facts	Not Sufficiently Established as Facts
<p>The funds subject matter of this case released to Napoles' NGOs are part of the allocation of Revilla's PDAF</p>	<p>The endorsement letters addressed to the government Implementing Agency (IA) requesting for the release of the PDAF to one of the NGOs of accused Napoles, as a partner in the implementation of the livelihood program</p>
<p>Endorsement letters addressed to PGMA or the DBM requesting for the release of the PDAF, with attached list of priority projects. Itemized in the list were the location, name and amount of the project as well as the IA he desired to implement the project</p>	<p>The July 20, 2011 letter purportedly signed by Revilla addressed to COA Assistant Commissioner Arcadio B. Cuenco, Jr., where it is stated that "it appears that the signatures and/or initials on these documents" are his signatures or that of his authorized representative</p>
<p>The testimonial evidence of prosecution witness Benhur K. Luy affirming that, upon the instruction of co-accused Napoles, he took from the JLN Corporation's vault money which he handed over to Cambe, prepare the voucher for Cambe's acknowledgment of the receipt of the money and then, recording the transaction on the daily disbursement record (DDR). There were times that he was only directed by accused Napoles to record on the DDR that payment of a specific amount to Cambe.</p>	<p>The fact that Cambe was authorized by Revilla to receive the commission, rebates or kickbacks for and in his behalf.</p>
<p>Testimonial evidence of witness Suñas that after she encashed a check in the amount of Twenty Million Pesos (Php20,000,000.00)</p>	<p>The fact that the sums of money received by Cambe were handed over to Revilla</p>

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<p>and handed a portion of the same to accused Cambe, she requested that she be treated out but Cambe refused because the money is not his but intended for Revilla. She further stated that in the past, Cambe readily bought snacks for them whenever the money he received is for him and not for Revilla</p>	
<p>Accused Cambe remained to be a staff of Revilla for the span of years the scam was perpetrated</p>	
<p>Accused Revilla and Napoles knew each other and were seen in various special occasions like the wedding of Shalani Romulo, as admitted by Revilla himself, the wake of Napoles' mother and her death anniversary.</p>	
<p>Between April 6, 2006 to April 28, 2010, Revilla and his immediate family made numerous deposits to their various bank accounts and placed investment totaling ₱87,626,587.63 within thirty days (30) days from the dates mentioned in Luy's ledgers when Revilla received his rebates through Cambe.</p>	<p>The various sums of money deposited in the accounts of Revilla as found by the Anti-money Laundering Council (AMLC) are the very same money from Napoles</p>

There is Reasonable Doubt that Accused Revilla Endorsed the Napoles NGOs

That the funds subject matter of this case were sourced from the PDAF of accused Revilla was clearly proven by the prosecution. The various SAROs identified by the witnesses from the Commission on Audit and the Department of Budget and Management identified 12 different SAROs that were released from Revilla's PDAF. The endorsement letters of Revilla addressed to PGMA or the DBM requesting for the release of the PDAF funds to a chosen Implementing Agency (IA) also proves the fact that



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indeed the money released by DBM and subject of this case comes from his PDF.

But of the twelve (12) different SAROs of Revilla, Luy was able to identify only six (6) of these in his Summary of Rebates for which payment of kickbacks were made. The said SAROs were already identified above.

The total sum of these SAROs amounts to Two Hundred Sixty-Five Million (Php 265,000,000.00) only. These SAROs are very relevant in the determination of the participation of Revilla to the acts constituting Plunder. Thus, a detailed and thorough scrutiny of each of the SAROs is in order.

Once again, that these SAROs are releases of Revilla's PDAF is a given. The prosecution maintains that Revilla signed the indorsement letters for Napoles' NGOs to the various implementing agencies, and in exchange for the endorsements, he received kickbacks amounting to fifty (50%) of the amount indicated in the SARO. Following this argument, therefore, the prosecution should have established that Revilla received One Hundred Thirty Two Million Five Hundred Thousand Pesos (Php132,500,000.00) in kickbacks.

We will now proceed to take a closer look at the endorsements that Revilla signed recommending the Napoles' NGOs as implementing partner of the IAs. A summary is presented below:

SARO	DATE OF SARO	AMOUNT	DATE OF INDORSEMENT LETTER	SIGNATORY	IA	NGO INDORSE	EMPHASIS OF INDORSEMENT
ROCS-07-05486	23-Mar-07	25,000,000.00 ₱	10-Apr-07	Revilla	TLRC	AEPFFI	A-22-d
ROCS-08-05254	18-Jun-08	65,000,000.00 ₱	7-Aug-08	Cambe	NABCOR	MAMFI (40M)	A-27-e/ A-25-f/ A-26-g
ROCS-08-05660	8-Jul-08	15,000,000.00 ₱				SDPFFI (40M)	
D-08-09558	20-Nov-08	40,000,000.00 ₱	18-Dec-08	Revilla	TLRC	SDPFFI	A-28-f / A-29-b
D-08-09789	12-Dec-08	40,000,000.00 ₱					
G-09-07065	25-Sep-09	80,000,000.00 ₱	23-Oct-09	Revilla	NLDC	Agrikultura Para sa Magbubukid (40M)	A-33-h -A-32-h-1
						AEPFFI (40M)	

The six (6) SAROs are covered by four (4) indorsement letters. Of the four, Revilla's signature appears only in three (3) indorsement letters covering four (4) SAROs. In the two (2) remaining SAROs, only accused

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Cambe, in his capacity as Staff of Senator Ramon Revilla, signed the indorsement letter.

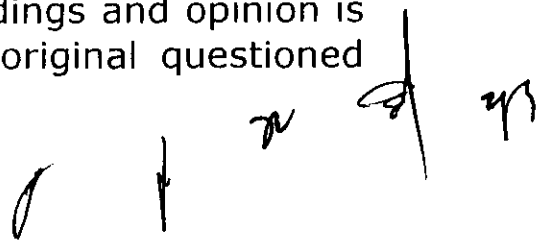
But, Revilla openly and categorically refuted and denied the signatures appearing on the said indorsement letters, specifically those signatures found on the following: Exhibits A-22-d, A-28-f, A-29-b, A-33-h, and A-32-h-1. He also denied authority to have been given to Cambe.

While the prosecution maintained that the signatures appearing thereon belong Revilla, the latter claimed that these signatures are forgeries. To support his claim, Revilla presented document examiner, Desiderio Pagui as an expert witness, whose expertise on the subject matter was admitted by the prosecution.

Pagui testified that what he examined and analyzed were the photocopies of the questioned documents containing the questioned signatures. As a result of the examination, he rendered Report No. 09-10/2013. In open court, Pagui had the opportunity to examine the originals of the questioned documents, which was brought by the COA representatives, and after examining and comparing the originals and photocopies of the questioned documents with the use of a magnifying glass, he observed that the signature of Revilla on the originals of the questioned documents corresponds to his signature on the photocopies of these documents, except for the presence of spots (effects of machine) along the signatures on the latter documents. Thus, he maintained the correctness of his Report.

It should therefore be emphasized then that although Pagui's earlier report is qualified by the fact that his opinion is based on photocopies of the questioned document, he was, however, given the opportunity to compare the photocopies and the original copies of the questioned signatures "with the use of a magnifying glass".

What is important and should be given credence by this Court is, therefore, Pagui's open court rendition of the opinion that the signatures of Revilla appearing on the questioned documents are forgeries, rather than discredit his Report on the sole basis that his findings and opinion is based on a photocopy instead of the original questioned



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document. It should be remembered that the original copy of the questioned document was not in the possession of the accused or the court. Rather, the documents where the questioned signatures appear were with the Commission on Audit (COA), who stand as witnesses for the prosecution.

However, a trial court, the magistrates of this Court can determine whether the documents are forgeries or not gauging from the similarity or dissimilarity of the signatures compared. The case cited is instructive.

A finding of forgery does not depend entirely on the testimonies of handwriting experts, because the judge must conduct an independent examination of the questioned signature in order to arrive at a reasonable conclusion as to its authenticity. As held in *Estacio v. Jaranilla*, to wit: It bears stressing that the trial court may validly determine forgery from its own independent examination of the documentary evidence at hand. This the trial court judge can do without resorting to experts, especially when the question involved is mere handwriting similarity or dissimilarity, which can be determined by a visual comparison of specimen of the questioned signatures with those of currently existing ones.²⁶⁰

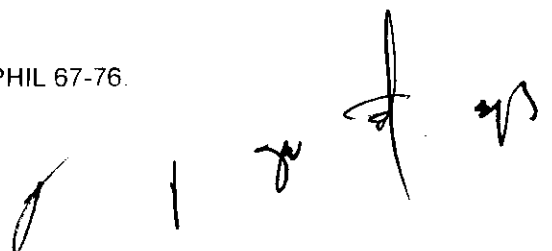
It is important to note that the authenticity of a signature, though often the subject of proffered expert testimony, is a matter that is not so highly technical as to preclude a judge from examining the signature himself and ruling upon the question of whether the signature on a document is forged or not. It is not as highly technical as questions pertaining to quantum physics, topology or molecular biology.²⁶¹

This is even highlighted by the Supreme Court, when accused Revilla questioned this Court's probable cause findings.

Anent Sen. Revilla's claim that his signatures in the documentary evidence presented were forged, it must be emphasized that "the findings of the x x x prosecutor [on the issue of forgery] should be ventilated in a full-blown trial[.] [This] is highlighted by the reality that the authenticity of a questioned signature cannot be determined solely upon its general characteristics, or its

²⁶⁰ *De Jesus v. Court of Appeals*, 491 SCRA 325, 336

²⁶¹ *Belgica v. Belgica*, G.R. No. 149738, August 28, 2007, 558 PHIL 67-76.



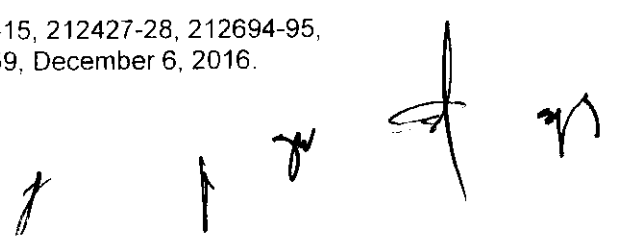
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similarities or dissimilarities with the genuine signature. The duty to determine the authenticity of a signature rests on the judge who must conduct an independent examination of the signature itself in order to arrive at a reasonable conclusion as to its authenticity. [As such], Section 22 of Rule 132 of the Rules of Court explicitly authorizes the court, by itself, to make a comparison of the disputed handwriting 'with writings admitted or treated as genuine by the party against whom the evidence is offered, or proved to be genuine.'" Accordingly, Sen. Revilla's evidence of forgery, including the findings of his purported handwriting experts, Rogelio G. Azores (Azores) 131 and Forensic Document Examiner Atty. Desiderio A. Pagui, (Pagui) cannot be readily credited at this stage of the proceedings.²⁶²

This is, therefore, the opportune time to review, compare, consider Pagui's Report, and analyze the purported signatures of Revilla in the questioned documents, and compare them with the standard signatures, those signatures that he claims to be his. The following signatures are among the thirty (30) standard signatures that Revilla submitted, to wit:

- 1) Promotion of Lourdes C. De Vera as Political Affairs Officer II, KSS Forma Building, 33 Senate, Republic of the Philippines dated 01 March 2006;
- 2) Reappointment of Jerome V. Oliveros as Director II, KSS Forma Building, 33 Senate, Republic of the Philippines dated 01 July 2007;
- 3) Appointment of Krishna D. Politico as Legislative Staff Officer II, KSS Forma Building, 33 Senate, Republic of the Philippines dated 15 April 2008;
- 4) Appointment of Adrian Jocel O. Adriano as Legislative Staff Employee I, KSS Forma Building, 33 Senate, Republic of the Philippines dated 01 July 2009;
- 5) Reappointment of Jose Karlo Domingo as Political Affairs Officer III, KSS Forma Building, 33 Senate, Republic of the Philippines dated 01 July 2010;

²⁶² *Cambe v. Office of the Ombudsman*, G.R. Nos. 212014-15, 212427-28, 212694-95, 212794-95, 213477-78, 213532-33, 213536-37 & 218744-59, December 6, 2016.



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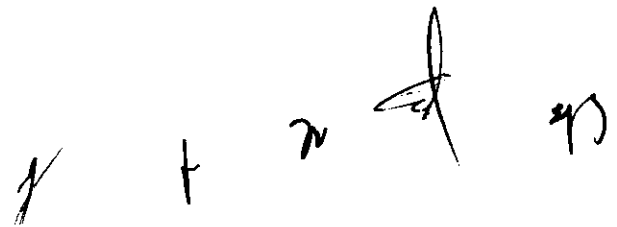
- 6) Reappointment of Portia L. Ilagan as Director I, KSS Forma Building, 33 Senate, Republic of the Philippines, dated 01 July 2010;
- 7) Reappointment of Ernesto Lucena, Jr. as Supervising Political Affairs Officer, KSS Forma Building, 33 Senate, Republic of the Philippines dated 01 August 2011;
- 8) Reappointment of Redel John B. Dionisio as Legislative Staff Officer IV, KSS Forma Building, 33 Senate, Republic of the Philippines dated 16 January 2012;
- 9) Reappointment of Iris Lenore J. Ostrea as Director II, KSS Forma Building, 33, Senate, Republic of the Philippines dated 01 July 2007;
- 10) Reappointment of Jerome V. Oliveros as Director II, KSS Forma Building, 33 Senate, Republic of the Philippines dated 01 July 2007;
- 11) Promotion of Maria Gylissa Love J. Morales as Legislative Staff Officer II, KSS Forma Building, 33, Senate, Republic of the Philippines dated 16 August 2007;
- 12) Reappointment of Hernando C. Gutierrez as Supervising Political Affairs Officer, KSS Forma Building, 33, Senate, Republic of the Philippines dated 20 September 2007;
- 13) Promotion of John P. Bengco as Political Affairs Officer II, KSS Forma Building, 33, Senate, Republic of the Philippines dated 11 May 2007;
- 14) Reappointment of Lourdes C. De Vera as Political Affairs Officer II, KSS Forma Building, 33, Senate, Republic of the Philippines dated 01 July 2010;
- 15) Reappointment of Felicisimo M. Gacutan as Legislative Staff Employee, KSS Forma Building, 33, Senate, Republic of the Philippines dated 01 July 2010;
- 16) Appointment of Bryan Bautista-Revilla as Chief Political Affairs Officer, KSS Forma Building, 33,

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Senate, Republic of the Philippines dated 01 July 2010;

- 17) Reappointment of Maria Jessica R. Bautista as Chief Political Affairs Officer, KSS Forma Building, 33, Senate, Republic of the Philippines dated 01 July 2010;
- 18) Reappointment of Myra Fiera F. Roa as Supervising Legislative Staff Officer I, KSS Forma Building, 33, Senate, Republic of the Philippines dated 01 July 2010;
- 19) Land Bank Check No. 0156357 dated 15 April 2009 under the name of Sen. Ramon Bong R. Revilla, Jr., in the amount of P65,000.00;
- 20) Land Bank Check No. 0137450 dated 12 August 2008 under the name of Sen. Ramon Bong R. Revilla, Jr. issued to Smart in the amount of P2,131.20;
- 21) Land Bank Check No. 0137453 dated 19 August 2008 under the name of Sen. Ramon Bong B. Revilla, Jr., issued to Leonides Herrera in the amount of P1,880.00;
- 22) Land Bank Check No. 0137479 dated 04 September 2008 under the name of Sen. Ramon Bong B. Revilla, Jr., issued to Leonides Herrera in the amount of P10,000.00;
- 23) Land Bank Check No. 0137716 dated 18 February 2008 under the name of Sen. Ramon Bong B. Revilla, Jr., issued to LQV Foods Corporation in the amount of P2,280.00;
- 24) Land Bank Check No. 0137829 dated 13 May 2008 under the name of Sen. Ramon Bong B. Revilla, Jr., issued to Renato Javier in the amount of P4,000.00;
- 25) Land Bank Check No. 0137840 dated 21 May 2008 under the name of Sen. Ramon Bong B. Revilla, Jr., issued to Lourdes C. De Vera in the amount of P10,300.00;

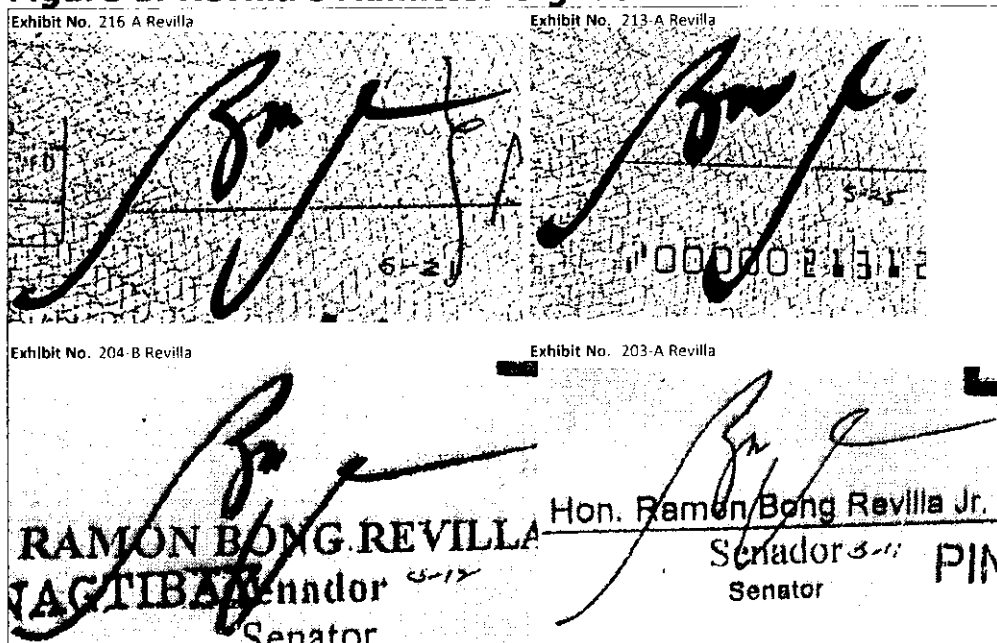


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- 26) Land Bank Check No. 0137848 dated 04 June 2008 under the name of Sen. Ramon Bong B. Revilla, Jr., issued to Lourdes C. De Vera in the amount of P14,791.70;
- 27) Land Bank Check No. 0156305 dated 17 February 2009 under the name of Sen. Ramon Bong B. Revilla, Jr., issued to Jovito Nuevo, Jr. in the amount of P7,980.00;
- 28) Land Bank Check No. 0156322 dated 04 March 2009 under the name of Sen. Ramon Bong B. Revilla, Jr., issued to Copycare Phils., Inc. in the amount of P4,828.32;
- 29) Land Bank Check No. 0156471 dated 16 June 2009 under the name of Sen. Ramon Bong B. Revilla, Jr., issued to Roger Creus in the amount of P5,000.00;
- 30) Land Bank Check No. 0156546 dated 24 August 2009 under the name of Sen. Ramon Bong B. Revilla, Jr., issued to Arturo Sta. Cruz in the amount of P5,000.00.²⁶³

Some of the standard signatures found on two (2) Landbank checks and two (2) appointment documents of his senate staff are copied and shown below for illustration purposes:

Figure 1. Revilla's Admitted Signatures



²⁶³ Exhibits 194-Revilla to 223-Revilla.

[Handwritten scribbles and signatures]

X-----X

Accused Revilla questioned his signatures appearing on the various letter endorsements to the Implementing Agencies. This table identifies the PDAF projects wherein accused Revilla is supposed to have endorsed the Napoles NGO to the IAs:

Date of SARO	Amount of PDAF	Date of Indorsement Letter	Signatory	IA	NGO Indorsed	Exhibit No. of Indorsement
23-Mar-07	25,000,000.00 ₱	10-Apr-07	Revilla	TLRC	AEPFFI	A-22-d
18-Jun-08	65,000,000.00 ₱	7-Aug-08	Cambe	NABCOR	MAMFI (40M)	A-27-e/ A-25-f/ A-26-g
8-Jul-08	15,000,000.00 ₱				SDPFFI (40M)	
20-Nov-08	40,000,000.00 ₱	18-Dec-08	Revilla	TLRC	SDPFFI	A-28-f / A-29-b
12-Dec-08	40,000,000.00 ₱					
25-Sep-09	80,000,000.00 ₱	23-Oct-09	Revilla	NLDC	Agrikultura Para sa Magbubukid (40M)	A-33-h -A-32-h-1
					AEPFFI (40M)	

The questioned signatures appearing on the endorsements mentioned above are the following:

Figure 2.

Exhibit A-28-f

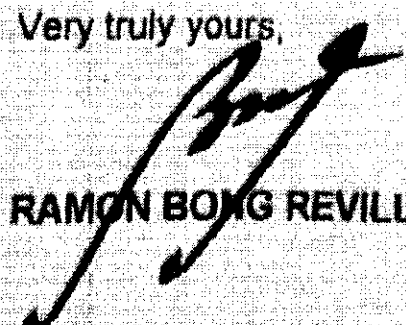
Very truly yours,

 RAMON BONG REVILLA, JR.

Exhibit A-37-g

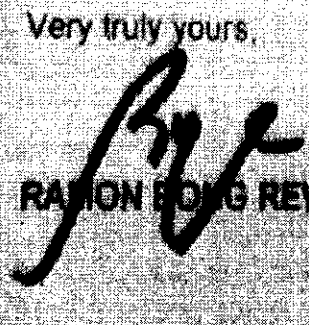
Very truly yours,

 RAMON BONG REVILLA, JR.

Exhibit A-34-g

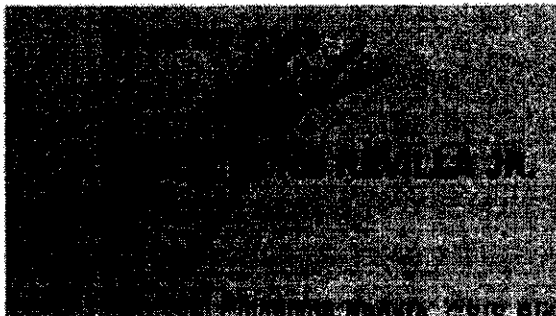
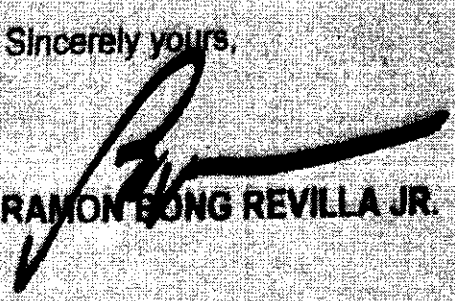


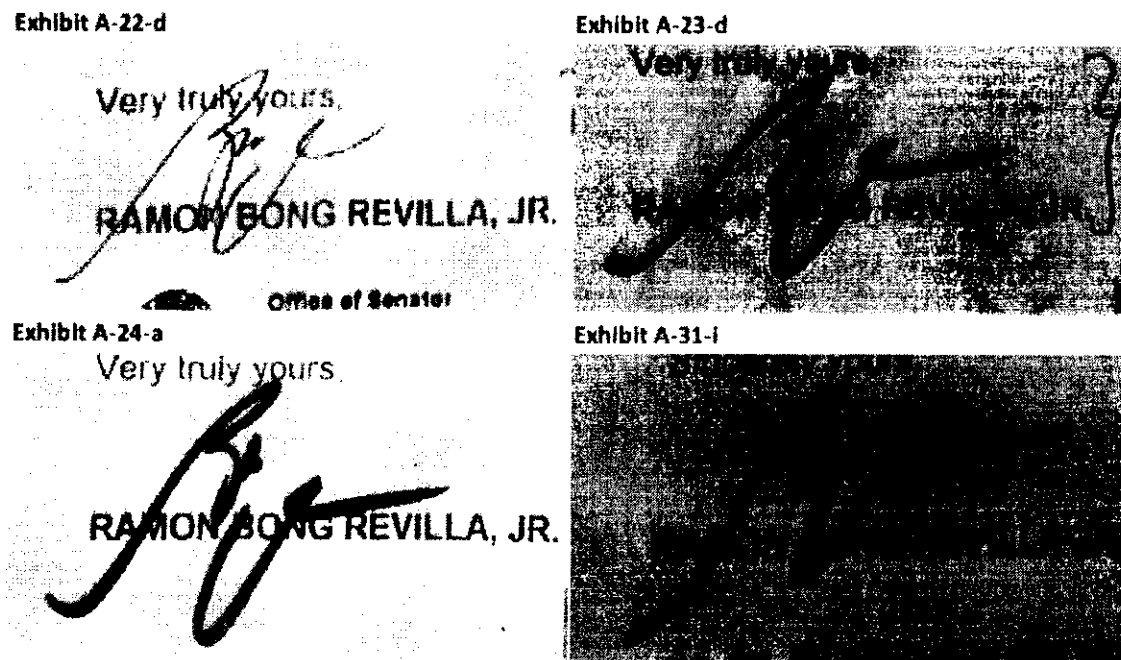
Exhibit A-33-h

Sincerely yours,

 RAMON BONG REVILLA JR.

[Handwritten marks and scribbles at the bottom of the page]

X-----X

Figure 3.



Perhaps another significant piece of evidence wherein Revilla also questions the authenticity of his signature is the July 20, 2011 letter, which he purportedly signed and addressed to COA Assistant Commissioner Arcadio B. Cuenco, Jr. The letter is hereby reproduced:

Dear Assistant Commissioner Cuenco Jr.:

This pertains to your letter dated July 8, 2011 requesting the authentication of my signatures or that of my authorized representative on documents submitted by NGOs implementing my priority projects and programs that are being implemented by a number of government implementing agencies like National Agribusiness Corporation, ZNAC Rubber Estate Corporation, National Livelihood Development Corporation and Technology Resource Center.

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

I appreciate the efforts being undertaken by the COA and it also gives me the chance and opportunity to ask the various implementing agencies why it took the Central Office of the Commission to initiate this and would not instead submit their own performance audit and evaluation to me directly every end of the year

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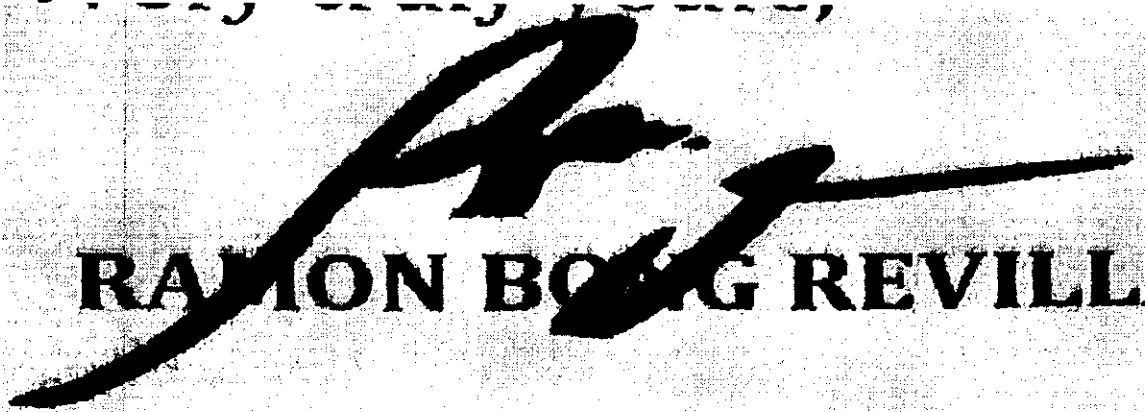
whether these projects and programs are effective, beneficial and were able to reached (sic) more end users and target beneficiaries. I suppose they have their annual audit report and these funds are duly included and audited on those yearly reports.

I (am) sure that the Special Audit Office will have their own findings and I will be very glad if your office could give me a copy of the result thereof the soonest.
Thank you and more power.

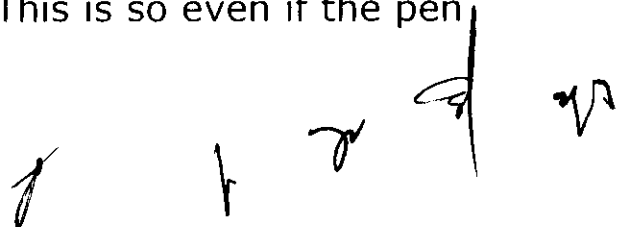
Very truly yours,
(Sgd.)
RAMON BONG REVILLA, JR.

The signature found above his name is reproduced and appears like this:

Figure 4.



A comparison between the questioned document and the standard signatures would show that there are significant differences between the standard signatures and the questioned signatures as found in the indorsement letters and the purported letter of Revilla to COA Assistant Commissioner Cuenco. In particular, in all the "B"s of the standard signature are the same while the "B" in the questioned signature appears to be very different. There is a loop in the unclosed lower portion in the standard signatures while there is no loop in the questioned signature. Also, in the questioned signature, the downward stroke closed the upper part of the "B", which never appeared in the standard signatures. The "B" in the standard signatures seems to be followed by an "n" without a period, while in the questioned signature, the "n" is not discernable and there is a period. This is so even if the pen



X-----X

in the questioned signature and in three (3) of the standard signature cited are also similar.

While Revilla's standard signatures show that it is composed of two parts, the endorsement signatures here appear like one continuous signature (Exhibit A-28-f and Exhibit A-34-g in Figure 2) and goes upward. The lower enclosed loop has completely disappeared, and there are no more discernable n's. And for the last two signatures (Exhibits A-33-h), the long slanting stroke has been reduced to a small "v," followed by an horizontal line, a line that never appears in any of Revilla's standard signatures.

Comparing the last four signatures appearing on the endorsement letters (Figure 3) to the standard signatures of Revilla (Figure 1) would show that the loop that should appear below the "B" is not pronounced and has even completely disappeared in some. The signatures get even more dissimilar to the standard signature of accused Revilla in the following endorsement letters.

Thus, based on our observation, the opinion of Atty. Pagui found in his report is found to be appropriate. Atty. Pagui affirmed that the subject signatures could not have been made by one and the same person.

Besides, Revilla consistently denied that he signed these documents, particularly his alleged letter to the COA confirming the signatures as his or his representative's.

AJ CALDONA:

Q Speaking of COA, there was a document which was the subject of the testimony earlier of Miss Marina C. Sula, which she claimed to have been prepared by Benhur Luy, where is that particular exhibit?

AJ ECONG

Q In response to the query of COA?

DSP SORIANO

He has not denied that, Your Honors.

AJ CALDONA

Handwritten signatures and initials at the bottom of the page. From left to right, there is a signature that looks like 'A', a signature that looks like 'B', a signature that looks like 'C', a signature that looks like 'D', and a signature that looks like 'E'. There are also some other marks and initials scattered around.

X-----X

That is why we would like to know this time once and for all.

ATTY. BALISI

That's misleading, Your Honors.

DSP SORIANO

That's the question from the Court.

CHAIRPERSON DE LA CRUZ:

So, what is your question, Justice?

AJ CALDONA

Q Do you know if you have come across this particular communication purportedly by you to COA, which appears to be a confirmation letter?

A **Your Honors, this is not my signature.** (Emphasis supplied)

CHAIRPERSON DE LA CRUZ:

Q The question is, did you come across that letter?

A No, Your Honors.

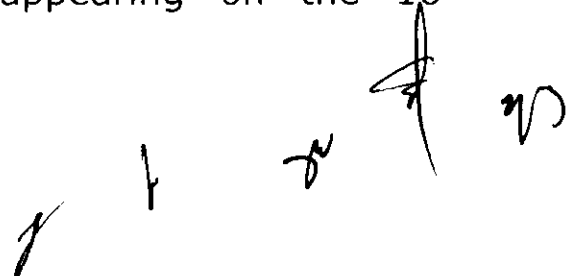
AJ CALDONA

Q So, you disowned having anything to do with that?

A Nothing, Your Honors, Nothing to do with this, Your Honors.²⁶⁴

Moreover, the testimony of Marina Sula stated that the subject signatures found on the indorsement letters were most probably made by Benhur Luy as he ordinarily used to do regarding PDAF transactions involving lawmakers. The same goes with the signatures appearing on the 16

²⁶⁴ TSN dated June 28, 2018, pp. 100-101.



X-----X

indorsement letters which do not even remotely bear similarity with the standard signatures of the accused.

JUSTICE CALDONA:

Madam witness, you have been shown several indorsement papers which according to you were signed by Mr. Ben Hur Luy for Senator Revilla?

WITNESS:

Yes, Your Honor.

JUSTICE CALDONA:

And those were shown to you awhile ago, those several indorsement letters?

WITNESS:

Yes, Your Honor.

JUSTICE CALDONA:

And since when had Mr. Ben Hur Luy been doing that signing for Senator Revilla?

WITNESS:

Since 2005, Your Honor.

JUSTICE CALDONA:

2005?

WITNESS:

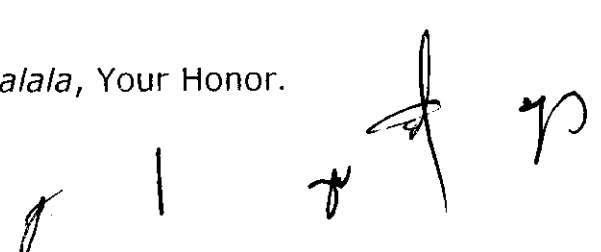
Yes, Your Honor, *nag-start na po syang mag-copy ng mga signature ng mga iba-ibang tao.*

JUSTICE CALDONA:

Yes. But what I'm asking you in particular is the imitation or forging by Mr. Ben Hur Luy of the signature of Senator Revilla, since when did it start?

WITNESS:

Hindi ko na po maalala, Your Honor.



X-----X

JUSTICE CALDONA:

Since when have you been working with Ben Hur Luy?

WITNESS:

Nauna po ako. 1997 ako sa JoChris, Your Honor, up to August 2013, Your Honor.

JUSTICE CALDONA:

But you can recall that Ben Hur Luy started forging the signature of Senator Revilla in 2005?

WITNESS:

Nakita ko po kasi syang ginagawa nya yun, Your Honor.

JUSTICE CALDONA:

Until when did you see him do that?

WITNESS:

Hindi ko po maalala kung monthly or yearly po basta may time na pagpunta ko sa office ni Merlina Suñas, meron na po siyang kinopya.

JUSTICE CALDONA:

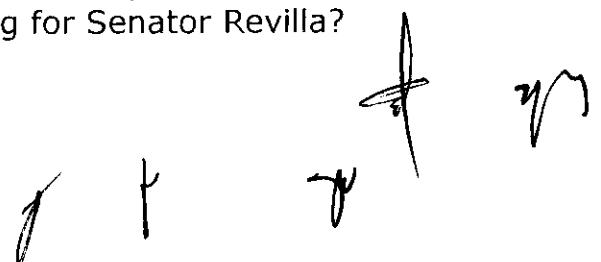
It started in 2005 according to you about that forging of the signature of Senator Revilla?

WITNESS:

Hindi ko po matandaan kung meron na pong project si Revilla po noong 2005. Hindi ko na po ma-recall.

JUSTICE CALDONA:

When in particular can you recall him doing that, signing for Senator Revilla?

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WITNESS:

Your Honor, sa dami po na pinipirmahan ni Ben Hur Luy, hindi lang kay Senator Revilla... (interrupted)

JUSTICE CALDONA:

That's why I'm asking you in particular about Senator Revilla's signature?

WITNESS:

Your Honor, kasi nga po paiba-iba po yong signature na nakita ko, Your Honor.

JUSTICE CALDONA:

Did you not mention awhile ago that you can recall having started or having been always doing that in 2005?

WITNESS:

Your Honor, meron po kasing - pwedeng makuha lahat yon?

COURT INTERPRETER:

For the record, the witness is asking for her records.

WITNESS:

Your Honor pwedeng maunahan yong ano yong mga indorsements?

CHAIRPERSON DE LA CRUZ:

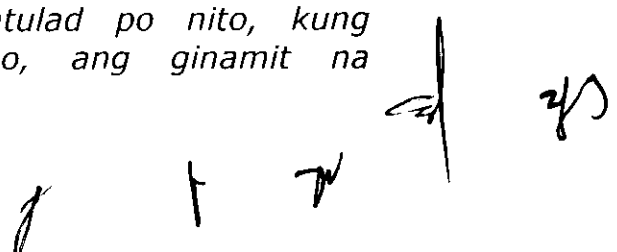
Show her the documents, all the documents.

JUSTICE ECONG:

The sixteen (16) indorsements.

WITNESS:

Your Honor, katulad po nito, kung papansinin ninyo, ang ginamit na

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panulat ay different po dito. Minsan po kasi pag nagmamadali na po sa office, kung ano na lang po yung ballpen na sa utos ni Madam, susulat na sya.

COURT INTERPRETER:

For the record, the witness has just referred to Exhibit "A-22-d."

JUSTICE CALDONA:

And will you confirm that all these signatures have been forged by Ben Hur Luy?

WITNESS:

Maari po, Your Honor, kasi lahat po ng mga dokumento na project na isa-submit sa Implementing Agency ay doon po ginagawa sa loob ng opisina ng JLN.

JUSTICE CALDONA:

You were being shown awhile ago with that last document which was the letter of supposed person who signed above the name of Senator Revilla...
(witness answered)

WITNESS:

*Kasi po parang hindi galing sa opisina ni Senator Revilla yong...
(interrupted)*

JUSTICE CALDONA:

No, no, no. That's not the question yet...

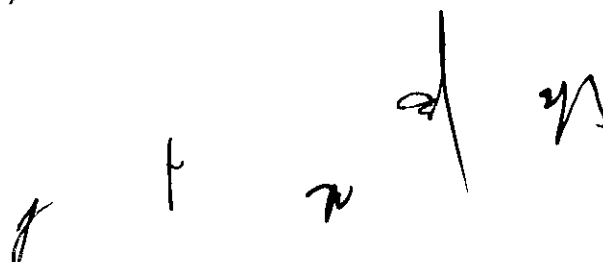
WITNESS:

Sorry. Sorry po, Your Honor.

JUSTICE CALDONA:

Looking at that signature because we want to confront you, once and for all, you have just seen that now, according to you and you have all these signatures...
(witness answered)

WITNESS:

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Ibang-iba rin po, Your Honor. I'm sorry po.

COURT INTERPRETER:

Witness is confronted with Exhibit "A-38-a."

JUSTICE CALDONA:

With all those times that you have claimed that Mr. Ben Hur Luy have been signing for Senator Revilla, what can you say anything about that signature if it would be possible for Ben Hur Luy to have done that, affixed that?

WITNESS:

Possibility po, sir, kasi yong wording dito sa sentence ng sagot ni Senator Revilla supposed to be ay dire-diretso, wala man lang comma, walang period tapos ang signature po niya ay ibang-iba sa mga ibang signature.²⁶⁵

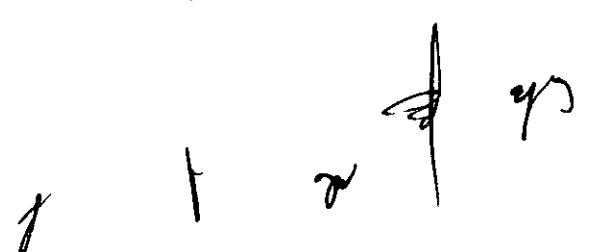
Marina Sula, Merlina Suñas and Mary Arlene Baltazar even categorically revealed when they testified for the defense that Benhur Luy was the sole author thereof. It is, therefore, highly improbable if said signatures in those documents could ever constitute smoking guns at all against accused Revilla regarding the charge against him.

The consequence of this factual finding that the purported signature of accused Revilla is a forgery constitutes as a great blow to the prosecution. It could not be assumed anymore that Revilla acknowledged the signatures appearing on the endorsement letters to the IAs to be his own or that of his authorized representative. Besides, the purported signatures found on the indorsement letters addressed to the IAs appear to be pointedly different from the standard signatures of Revilla.

Sec. 22 of Rule 132 provides:

How genuineness of handwriting proved. — The handwriting of a person may be proved by any witness who believes it to be the handwriting of such person because he has seen the person write, or has seen writing purporting to be his upon which

²⁶⁵ TSN dated June 28, 2018, pp. 49-54.



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the witness has acted or been charged, and has thus acquired knowledge of the handwriting of such person. Evidence respecting the handwriting may also be given by a comparison, made by the witness or the court, with writings admitted or treated as genuine by the party against whom the evidence is offered, or proved to be genuine to the satisfaction of the judge.

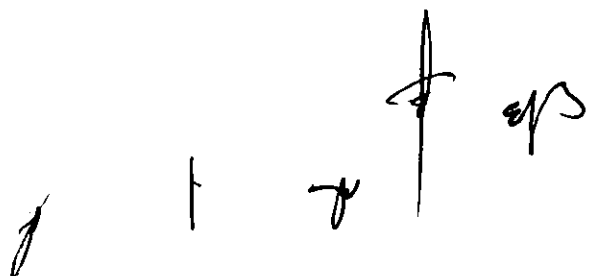
In the case of *Carbonell vs. Carbonell-Mendes*²⁶⁶, the Supreme Court held that "among the methods of proving the genuineness of the handwriting are through a witness familiar with such handwriting or a comparison by the court of the questioned handwriting and the admitted genuine specimens of the handwriting". Here, the Court held that the testimony of the purported writer or signatory to the document, a Deed of Absolute Sale, that her signature was forged is found to be credible after the trial court compared the questioned signature on the deed of sale and her standard signatures.

Therefore, taking together the application of the current jurisprudence and the strong assertion of Revilla that the questioned signatures appearing on the endorsement letters addressed to the IAs and to COA Assistant Commissioner Cuenco, Jr. are not his, the testimonies of Sula, Suñas and Baltazar as well as the observation of this Court, We are of the opinion that the authorship by Revilla of the questioned signatures are put to doubt and Revilla has sufficiently established that the questioned signatures are forgeries.

Besides, while it is true that the party asserting forgery has the burden of proving it, the accused presented evidence to prove his assertion of forgery. On the other hand, the prosecution has not rebutted the evidence of accused nor presented any expert witness to rebut the opinion of witness Pagui.

The necessary consequence of the finding that the signatures of Revilla appearing on the endorsement letters to the IAs choosing the Napoles NGO as Implementing partners are forged is that this particular piece of evidence could no longer be considered as circumstantial evidence to

²⁶⁶ G.R. No. 205681, July 1, 2015.

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prove the fact that Revilla is in conspiracy with Napoles and Cambe.

Another consequence of the finding of forgery of signature of Revilla including on the July 20, 2011 letter to Asst. Commissioner Cuenco, Jr. is that there is now nothing on record any evidence, direct or circumstantial, to establish that Atty. Cambe is an authorized representative of Revilla in the implementation of his PDAF projects.

The fact that accused Cambe remained to be a staff of Revilla for the entire duration of the PDAF scam should not be given value to establish Revilla's involvement. The fact that a person remained to be a staff for the "span of years the (PDAF) scam was perpetrated" does not necessarily mean that he was authorized by his employer or superior to sign the endorsement letters to the IAs, receive kickbacks or commission from anyone and sign liquidation reports.

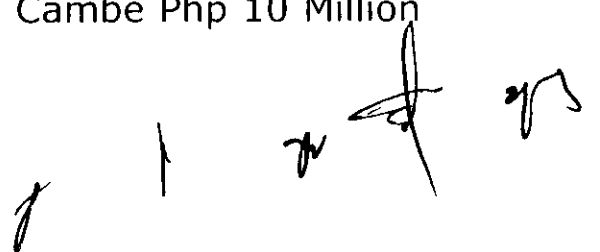
Third Element of Plunder

The third element of the Plunder is that the aggregate amount or total value of the ill-gotten wealth amassed, accumulated or acquired is at least P50,000,000.

The Court so holds that the prosecution was able to establish that the total amount amassed by accused Cambe and Napoles is at least Php50,000,000.00.

The testimonies of Merlina Suñas, Marina Sula, and Benhur Luy deserve more discussion and analysis in the determination of the amounts proven to have been amassed by Cambe and Napoles. Again, there is still doubt if the money received by Cambe on several occasions landed into the hands of Revilla.

Merlina Suñas claims that on four separate occasions from 2006 to 2008, she either personally gave money to Cambe, or witnessed the giving of money to him. In 2006, Cambe received Php 5 Million twice, the first she handed personally, and the second was when she was with Luy and Napoles. In 2008, she saw Luy giving Cambe Php 10 Million and Php 5 Million.



X-----X

	Year	Amount Given to Cambe (Php)	Remarks
1	2006	5,000,000.00	Personally given by Suñas, taken from the proceeds of the POPDFI project
2	2006	5,000,000.00	Suñas was with Luy and Napoles when this amount was given
3	2008	10,000,000.00	Personally witnessed Luy giving money to Cambe. She helped count the money using a money counter machine.
4	2008	5,000,000.00	

Total: 25,000,000.00

Marina Sula, on the other hand, also testified that she handed over cash in the amount of Fifteen Million Pesos (Php 15,000.00) to Cambe in March 2010, who uttered that the money is intended for Revilla. Luy also prepared the vouchers wherein he indicated that the recipient of the money handed over to Cambe is Revilla and Cambe accepted the same in behalf of Revilla.

But, in their testimonies, the witnesses were not able to specify the dates when the pay-outs were made nor identify or link the sums of money to the particular PDAF project involved. Perhaps, these sums are included in the summary presented by Luy to the Court. Therefore, it is for this reason that these amounts could not be considered in the determination of the amount amassed by Cambe and possibly, given to Revilla, as the basis is the Summary of Rebates presented and identified by witness Luy.

It was Luy who tried to establish the link between the money given to accused Cambe on various occasions for the PDAF project of Revilla and for whom the money is intended to be given—*i.e.*, he (Cambe) received the money for himself as his share and for and in behalf of Revilla. The kickbacks or commissions received by Cambe from Napoles from Revilla's PDAF were condensed by Luy in his Summary of Rebates which he accomplished in April

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2013,²⁶⁷ when he was already under the custody of the NBI.

An examination of the following documents or evidence, namely: the Summary of Rebates prepared by Luy in 2013, the print-out of the ledgers or daily disbursement record and contents of the compact disc (CD) consisting of the report of NBI forensic expert Joey Narciso that there are inconsistencies between the Summary of Rebates, which was prepared later or when Luy was already rescued by the NBI and the print-out of the daily disbursement record and the data contained in the CD of witness Narciso.

From the Summary of Rebates²⁶⁸ shown below, it is clear that in 2013, Luy identified the source of the fund by referring to a particular SARO or the amount of the PDAF that was released. He also indicated the amount of cash received and that these were received by Atty. Richard Cambe. There were other entries from the Summary of Rebates that the Court no longer considered, because these only contained the amounts received by Cambe but does not have any reference to a SARO, or any description or detail of what the amount received was intended for.

Date	Particulars	Project	Amount	Source/Remarks Received by:
2007	Cash received by Atty. Richard Cambe	PDAF-TLRC-ROCS-07-05486-3/23/2007	7,500,000.00	
			7,500,000.00	
2008				
05/09/2008	Cash received by Atty. Richard Cambe	PDAF 80M	5,000,000.00	Cash from JLN office vault
06/24/2008	Cash received by Atty. Richard Cambe	PDAF 65M-ROCS-08-05254 dtd January 1, 2008	10,000,000.00	Cash from JLN office vault

²⁶⁷ TSN, August 28, 2014 A.M., p. 35.

²⁶⁸ Exhibit G-1-a

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07/03/2008	Cash received by Atty. Richard Cambe	PDAF 65M-ROCS-08-05254 datd January 1, 2008	17,250,000.00	Cash from JLN office vault
07/23/2008	Cash received by Atty. Richard Cambe	PDAF-NABCOR 15 M ROCS-08-05660	7,750,000.00	Cash from JLN office vault
10/24/2008	Cash received by Atty. Richard Cambe	PDAF 50M	3,000,000.00	Cash from JLN office vault
12/05/2008	Cash received by Atty. Richard Cambe	PDAF-TLRC 40M-ROCS-D-08-09558 dtd Nov. 20, 2008	17,000,000.00	Cash from JLN office vault
12/12/2008	Cash received by Atty. Richard Cambe	PDAF-TRC 40M-ROCS-08-09789 dtd Dec. 12, 2008	2,000,000.00	Cash from JLN office vault
12/15/2008	Cash received by Atty. Richard Cambe	PDAF-TLRC 40M-ROCS-08-09789 dtd Dec. 12, 2008	18,000,000.00	Cash from JLN office vault
			80,000,000.00	
2009				
10/06/2009	Cash received by Atty. Richard Cambe	NLDC 80M-ROCS-G-09-07065 Sept 25,	9,000,000.00	encashment debited from SDPFF MBTC Magdalena Branch acct no.

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		2009		073-3-0736677-4
10/06/2009	Cash received by Atty. Richard Cambe	NLDC 80M-ROCS-G-09-07065 Sept 25, 2009	9,000,000.00	encashment debited from AEPFFI MBTC Abad Santos branch acct no. 255-3-25504715-0
10/06/2009	Cash received by Atty. Richard Cambe	NLDC 80M-ROCS-G-09-07065 Sept 25, 2009	2,000,000.00	encashment debited from MAMFI MBTC J Abad Santos Branch acct no. 7255-50872-1
10/22/2009	Cash received by Atty. Richard Cambe	NLDC 80M-ROCS-G-09-07065 Sept 25, 2009	12,000,000.00	encashment debited from AEPFFI MBTC Abad Santos Branch acct no. 255-3-25504716-8
			40,000,000.00	

The total amount recorded in the Summary presented by Luy is Php127,500,000.00.

On the other hand, a comparison between the print-out of the electronic file of the daily disbursement record (DDR)²⁶⁹ which Luy copied into his own personal hard drive and the Summary of Rebates that he prepared in 2013 is presented below.

The Court prefers to consider the Summary of Rebates vis-à-vis the daily disbursement record (DDR) sourced from the personal hard drive of Luy. According to Luy, the details in the financial ledgers were taken from the JLN vouchers,²⁷⁰ and other documents such as project listings, SARO, indorsement letters,²⁷¹ index cards, specific folders of legislators and notebooks.²⁷²

²⁶⁹ Exhibits Z-1-b to DD-1-b.

²⁷⁰ TSN, July 24, 2014 P.M., p. 100

²⁷¹ TSN, August 7, 2014 A.M., pp. 103-104

²⁷² TSN, August 28, 2014 A.M., p. 13

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From the DDRs					From Luy's Summary of Rebates (Exh. G-1)		
Date	Particulars (as it appears in the DDR)	Voucher No.	Amount	Exhibit No.	Particulars (as it appears in Luy's Summary of Rebates)	Project (from Luy's Summary of Rebates)	Amount
March 27, 2007	SENATOR REVILLA-Full payment of rebate charge to PDAF-TLRC and DA 50M Project	03-8315	₱7,500,000.00	AA-1-c	Cash Received by Atty. Richard Cambe	PDAF-TLRC-ROCS-07-05486-3/23/2007	₱7,500,000.00
May 9, 2008	RBR Cash advance charge to PDAF 80M Proj.	05-0157	₱5,000,000.00	BB-1-b	Cash Received by Atty. Richard Cambe	PDAF 80M	₱5,000,000.00
June 24, 2008	REVILLA-Cash advance charge to PDAF 65M Project	06-10905	₱10,000,000.00	BB-2-c	Cash Received by Atty. Richard Cambe	PDAF 65M-ROCS-08-05254 dtd January 1, 2008	₱10,000,000.00
July 3, 2008	ATTY. CAMBE-Full Payment of rebate charge to 65M PDAF Nabcor Project	07-10929	₱17,250,000.00	BB-3-b	Cash Received by Atty. Richard Cambe	PDAF 65M-ROCS-08-05254 dtd January 1, 2008	₱17,250,000.00
July 23, 2008	RBR Full Payment of rebate charge to 15M PDAF NABCOR Project	07-11078	₱7,750,000.00	BB-4-c	Cash Received by Atty. Richard Cambe	PDAF NABCOR 15M ROCS-08-05660	₱7,750,000.00
October 24, 2008	RBR Jr. -Cash Advance charge to 50M Project	10-11371	₱3,000,000.00	BB-5-c	Cash Received by Atty. Richard Cambe	PDAF 50M	₱3,000,000.00
December 5, 2008	REVILLA-Full payment of rebate charge to rebate charge to 40M TLRC Project	12-11653	₱17,000,000.00	BB-6-c	Cash Received by Atty. Richard Cambe	PDAF-TLRC 40M-ROCS-D-08-09558 dtd Nov. 20, 2008	₱17,000,000.00
December 12, 2008	POGI Cash Advance charge to PDAF 40M TRC Projects	12-0312	₱2,000,000.00	BB-7-c	Cash Received by Atty. Richard Cambe	PDAF TRC 40M ROCS-08-09789 dtd. Dece, 12, 2008	₱2,000,000.00
December 15, 2008	POGI-Full payment of rebate charge to TLRC 40M 2008 2nd Tranch	12-0316	₱18,000,000.00	BB-8-d	Cash Received by Atty. Richard Cambe	PDAF TLRC 40M ROCS-08-09789 dtd Dec. 12, 2008	₱18,000,000.00
October 6, 2009	Cash advance charge to POGI 80M NLDC		₱9,000,000.00	G-1	Cash Received by Atty. Richard Cambe	NLDC 80M-ROCS-G-09-0765 Sept. 25, 2009	₱9,000,000.00
October 6, 2009	Encashment for POGI 80M NLDC Proj.		₱9,000,000.00	G-1	Cash Received by Atty. Richard Cambe	NLDC 80M-ROCS-G-09-0765 Sept. 25, 2009	₱9,000,000.00
October 6, 2009	Encashment for POGI additional		₱2,000,000.00	G-1	Cash Received by Atty. Richard Cambe	NLDC 80M-ROCS-G-09-0765 Sept. 25, 2009	₱2,000,000.00
October 22, 2009	Encashment for POGI 80M NLDC Project		₱12,000,000.00	G-1	Cash Received by Atty. Richard Cambe	NLDC 80M-ROCS-G-09-0765 Sept. 25, 2009	₱12,000,000.00
October 22, 2009	Encashment for POGI 80M NLDC Project		₱8,000,000.00	G-1	Cash Received by Atty. Richard Cambe	NLDC 80M-ROCS-G-09-0765 Sept. 25, 2009	₱8,000,000.00

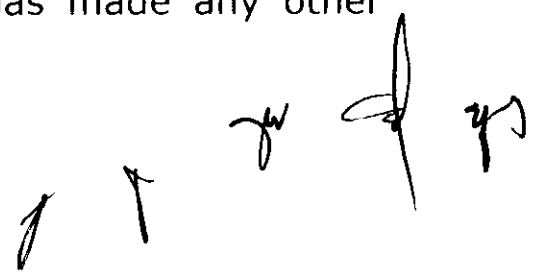
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The Summary and the financial ledgers may not be the best evidence under the Rules of Court, but they are considered as secondary evidence. Section 6 of the Rules of Court provides:

SEC. 5. *When original document is unavailable.* - When the original document has been lost or destroyed, or cannot be produced in court, the offeror, upon proof of its execution or existence and the cause of its unavailability without bad faith on his part, may prove its contents by a copy, or by a recital of its contents in some authentic document, or by the testimony of witnesses in the order stated.

Secondary evidence is admissible when the original documents were actually lost or destroyed. But prior to the introduction of such secondary evidence, the proponent must establish the former existence of the instrument. The correct order of proof is as follows: Existence; execution loss; contents although this order may be changed if necessary in the discretion of the court. The sufficiency of proof offered as a predicate for the admission of an alleged lost deed lies within the judicial discretion of the trial court under all the circumstances of the particular case. In establishing the execution of a document the same may be established by the person or persons who executed it, by the person before whom its execution was acknowledged, or by any person who was present and saw it executed or who, after its execution, saw it and recognized the signatures; or by a person to whom the parties to the instrument had previously confessed the execution thereof. After the due execution of the document has been established, it must next be proved that said document has been lost or destroyed. The destruction of the instrument may be proved by any person knowing the fact. The loss may be shown by any person who knew the fact of its loss, or by any one who had made, in the judgment of the court, a sufficient examination in the place or places where the document or papers of similar character are usually kept by the person in whose custody the document lost was, and has been unable to find it; or who has made any other



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investigation which is sufficient to satisfy the court that the instrument is indeed lost.²⁷³

In the instant case, the best evidence should have been the vouchers, index cards, lawmakers' folders, etc. reflecting the daily transactions of Napoles which were the source documents of the financial ledgers and the Summary. Their existence was attested to by Luy, Suñas, Sula and Baltazar. Luy testified that he had Cambe signed a voucher each time they gave him the rebates. Sula, who had the occasion to also have Cambe sign the voucher described that the voucher consisted of three copies in green, yellow and white colors. On top of it was the name JLN Corp., and at the right side a serial number. Written on the payee portion was *Revilla c/o Cambe*. Stated in the particulars was the name of the project where the commission was charged and the amount of the project. The amount received was stated at the right side, and at the bottom, the name of the person who prepared the voucher, approved by Napoles, and signed by Cambe who received the money.²⁷⁴ However, these were all shredded upon the instruction of Napoles.

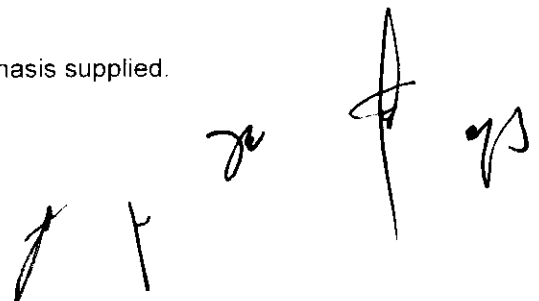
Sula who participated in the shredding of these documents said that Napoles ordered it for fear that a search warrant may be issued and the documents would link her to the NGO POPDF which Luy used in his transaction.²⁷⁵ Luy was said to have been detained by Napoles on December 19, 2012 when she discovered that he was transacting separately from her. He was rescued by the NBI from detention in March 2013.

Sula further stated that the shredding was done from January 2013 to May 2013. It was first done at the Pacific Plaza, but when the issue about Luy came out, they put the documents in a travelling bag and brought them to the two adjacent units in Discovery Hotel bought by Napoles, which they called parking. They used three heavy duty shredders and when they overheat and there were no heavy duty shredders available in S & R, they bought six to seven small shredders. Every day, they could fill about twenty big

²⁷³ *De Vera v. Spouses Aguilar*, 218 SCRA 602, 606-607; emphasis supplied.

²⁷⁴ TSN, September 18, 2014 P.M., p. 35

²⁷⁵ TSN, September 18, 2014 P.M., p. 61

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trash bags.²⁷⁶ Her testimony was corroborated by Baltazar.²⁷⁷

The foregoing satisfactorily established the existence of the best evidence and their loss. Thus, the resort to secondary evidence is warranted.

The Summary of Rebates and financial ledgers were all prepared by Luy. Some of the details in the Summary were lifted from the financial ledgers. These financial ledgers contained the summaries of the daily transactions of JLN Corporation and accused Napoles or her office. The daily transactions were reflected in the vouchers, index cards, invoices, SAROs, MOAs, agreements and dealings of Napoles either personally or through her designated representatives. Luy, corroborated by Sula, Suñas, and Baltazar, in no uncertain terms affirmed that he took part in these daily transactions, had Cambe signed these vouchers, and entered the particulars of the vouchers and other documents in his computer. While he was still connected with the JLN Corp., Luy made a copy of the daily transactions from his computer files into his personal hard drive because he wanted to maintain a copy that he can use and open whenever he is outside the office and he would render overtime work. The majority is a little doubtful of the reason put forward by Luy. Why would he copy the old separate files and folders—i.e, 2004, 2005, 2006 files if what he wanted was simply to be able to work while away from his office?

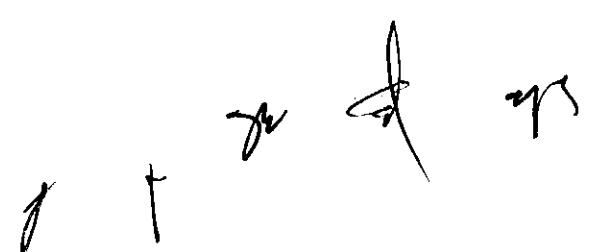
Anyway, it was from this hard disk that Luy printed the daily disbursement record or financial ledgers in July or August 2013 when he was investigated by the NBI regarding the PDAF transactions.²⁷⁸ To segregate the entries pertaining to Revilla and Cambe from the rest of the entries therein which was not related to them, Luy made the Summary. But here are the differences observed between the Summary and the daily disbursement record:

- a. Luy recorded in the DDR that on March 23, 2007, Napoles or JLN released Php7,500,000.00 under Voucher No. 03-8315 with the justification

²⁷⁶ TSN, September 18, 2014 P.M., pp. 64-66

²⁷⁷ TSN, September 25, 2014 P.M., pp. 48-53

²⁷⁸ TSN, August 28, 2014 A.M., pp. 11-12



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"SENATOR REVILLA-Full payment of rebate charge to PDAF-TLRC and DA 50M Project". On the other hand, in the Summary of Rebates, Luy made reference to this payment as regards the rebates for PDAF-TLRC-ROCS-07-05486-3/23/2007. But Exhibit 22-a which is ROCS-07-05486 is only Php25Million and not Php50M;

The amount received by Cambe amounts to 30% of the PDAF project cost.

- b. On June 24, 2008, Luy recorded the release of Php10,000,000.00 as REVILLA-Cash advance charge to PDAF 65M Project. And yet, in the Summary of Rebates which he prepared in 2013 or five (5) years after the transaction that the amount was received by Cambe intended as kickback for PDAF 65M-ROCS-08-05254 dtd January 1, 2008. Exhibit A-25-b, however, shows that ROCS-08-05254 is dated June 18, 2008;

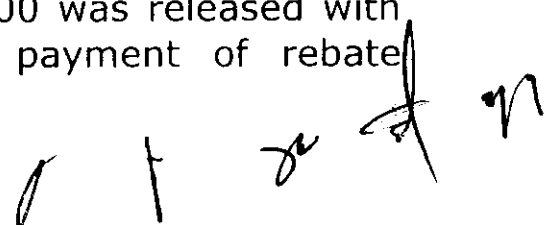
On July 3, 2008, Luy also recorded in the DDR the release of Php17,250,000.00 to ATTY. CAMBE-Full Payment of rebate charge to 65M PDAF NABCOR Project. On his summary, he stated that the cash was received by Cambe as kickback for PDAF 65M-ROCS-08-05254 dtd January 1, 2008.

For this PDAF in the amount of Php65,000,000.00, a total of Php27,250,000.00 was received by Cambe, which is around Php42% of the PDAF project cost.

- c. On July 23, 2008, the amount of Php7,750,000.00 was received by Cambe intended for RBR Full Payment of rebate charge to 15M PDAF NABCOR Project. In the Summary of Rebates, Luy presented this as full payment for ROCS-08-05660.

This amount represents 50% of the PDAF project cost.

- d. Luy recorded in the DDR that on December 5, 2008, an amount of Php17,000,000.00 was released with this particular: REVILLA-Full payment of rebate



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charge to rebate charge to 40M TLRC Project. On the other hand, the Summary of Rebates described the release to Atty. Cambe for PDAF-TLRC 40M-ROCS-D-08-09558 dtd Nov. 20, 2008;

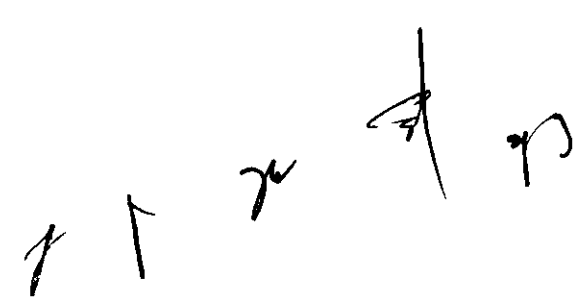
The amount released represents 42% of the PDAF project cost.

- e. Luy recorded that on December 12, 2008, Php2,000,000.00 was released as POGI Cash Advance charge to PDAF 40M TRC Projects and on December 15, 2008, Php18,000,000.00 was released as POGI-Full payment of rebate charge to TLRC 40M 2008 2nd Tranch. Again, it is in the Summary of Rebates that Luy justified the payment as kickback or consideration of the PDAF TLRC 40M ROCS-08-09789 dtd Dec. 12, 2008;

The Php20,000,000.00 represents 50% of the fund released by the DBM to TLRC of the SARO marked as Exh. N;

- f. The 2009 disbursements of JLN corporation was no longer recorded in the same format of the DDR in the years 2009 and 2010. The format changed, and the file is no longer in the files of disbursement. Rather, the printed copies (in horizontal or landscape format and no longer in the vertical format of the DDR) were sourced from a file named "2009-NGO, Company, Interest-Bank Balance Update.xls". On October 6, 2009, the following amounts were release: Php9,000,000.00 was recorded as "Cash advance charge to POGI 80M NLDC", Php9,000,000.00 "Encashment for POGI 80M NLDC Proj." and Php2,000,000.00 as "Encashment for POGI additional";

On October 22, 2009, two items were entered: Php 12,000,000.00 as "Encashment for POGI 80M NLDC Project" and Php8,000,000.00 as "Encashment for POGI 80M NLDC Project"

Handwritten marks and signatures at the bottom right of the page, including several vertical lines and a signature.

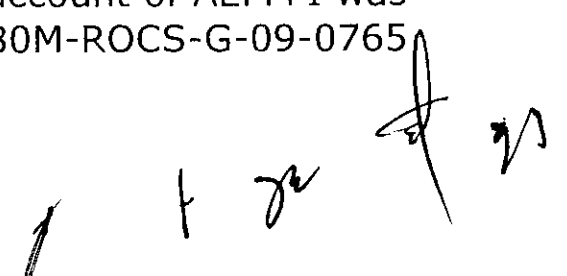
In the Summary of Rebates, Luy claims that these amounts are commissions or kickbacks for the NLDC 80M-ROCS-G-09-0765 Sept. 25,2009.

The total amount released to Cambe for this PDAF project is Php20 Million from the Php40 Million intended for the Bureau of Treasury (NLDC) of the Department of Finance. The amount is equivalent to 50%.

As shown above, the DDRs do not really indicate the particulars of PDAF project and the purpose why certain sums of money were released. The description of SARO was specified only on the Summary of Rebates, which Luy admits that he prepared only after his release to the custody of the NBI. The purpose or particulars for the release of money to Cambe is vague and do not really specify which PDAF project it is referring to. This leaves room for doubt in our mind that the monies received may have been intended for another purpose or for Cambe alone.

The amounts released to Cambe in 2009 deserve a more detailed discussion. Unlike the DDRs in the previous disbursements, there are no voucher numbers or disbursement record indicated. The first Php9,000,000.00 released on October 6, 2009 was a "debit" from the account of Social Development Program for Farmers Foundation, Inc. (SDPFFI) maintained at the MBTC-Magdalena Branch and the description or particulars states "Cash Advance charge to POGI 80M NLDC". This is interpreted by Luy in his Summary as an amount withdrawn from the account of SDPFFI and the cash given to Cambe for "NLDC 80M-ROCS-G-09-0765 Sept. 25,2009".

The second Php9,000,000.00 released on the same day was taken from the account of Agri and Economic Program for Farmers Foundation, Inc. (AEPFFI) at the MBTC-Jose Abad Santos-Mayhaligue Branch with this indicated in the particulars, "Encashment for POGI 80M NLDC Proj.". In the Summary of Rebates, Luy indicated that the amount withdrawn from the account of AEPFFI was received by Cambe also for "NLDC 80M-ROCS-G-09-0765 Sept. 25,2009".



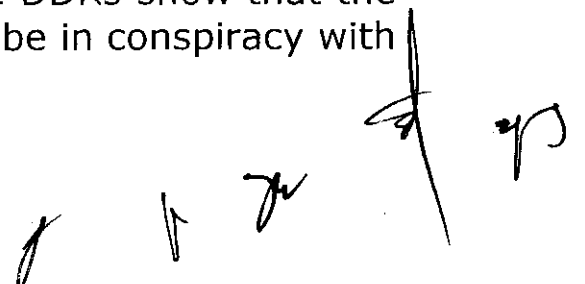
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On the other hand, the Php2,000,000.00 debited on October 6, 2009 was from the account of Masaganang Ani Para sa Magsasaka Foundation (MAMFI) at the MBTC-Jose Abad Santos-Mayhaligue Branch indicating that it was an "Encashment for POGI additional". It is in the Summary that Luy explained that this amount was received as cash by Atty. Richard Cambe for "NLDC 80M-ROCS-G-09-0765 Sept. 25,2009".

Moreover, the printed data from the hard drive showed that Php12,000,000.00 was released on October 22, 2009 and sourced from the same account of Agri and Economic Program for Farmers Foundation, Inc. (AEPFFI) with the description "Encashment for POGI 80M NLDC Project". In his Summary, Luy explained that the money encashed from AEPFFI was received by Atty. Richard Cambe again for "NLDC 80M-ROCS-G-09-0765 Sept. 25,2009". And, on the same day, October 22, 2009, Php8,000,000.00 was encashed from the account of Agricultura Para Sa Magbubukid Foundation, Inc. (AMFI) of MBTC-Magdalena Branch and the transaction was described as "Encashment for POGI 80M NLDC Project". This transaction was again explained by Luy in his Summary of Rebates as "Cash received by Atty. Richard Cambe" for the "NLDC 80M-ROCS-G-09-0765 Sept. 25,2009".

From the DDRs alone and without the Summary of Rebates, which was prepared in 2013, it would appear that these Napoles-organized NGOs, namely, SDPFFI, AEPFFI, MAMFI and AMFI released "cash advances" which are charged to the 80M NLDC project of "POGI", the codename given by Luy to Revilla. This description of the transaction is in itself ambiguous as it could mean that certain sums of money were advanced by the various NGOs intended for the "80M NLDC project", perhaps as legitimate expenditures for the project implementation. The Court also notes that all the 2009 transactions pertaining to the "NLDC 80M-ROCS-G-09-0765 Sept. 25,2009" do not bear voucher numbers. It is only the Summary of Rebates that explained that the sole purpose of these encashments was to give the cash to Atty. Richard Cambe.

The Summary of Rebates and the DDRs show that the total amount received by accused Cambe in conspiracy with



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Napoles is Php127,500,000.00 in relation to the PDAF of Revilla in the years 2007, 2008 and 2009.

However, the table presented above readily shows that the Php3,000,000.00 received by Cambe on October 24, 2008 is not supported by any description of the SARO but merely referred to a "PDAF 50M" project. We reviewed the SAROs that were considered as proven that Cambe received kickbacks and commissions and none of the SAROs is in the amount of Php50,000,000.00. So, we believe that this amount of Php3,000,000.00 should be disregarded even in the determination of the liability of accused as there is no link established to a specific PDAF of Revilla.

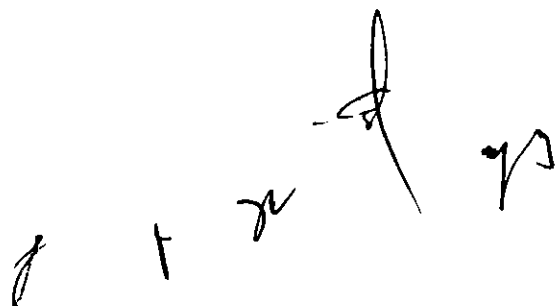
The amount of Php5,000,000.00 released to Cambe on May 9, 2008 shows that the amount was the kickback or commission for the PDAF project of Revilla with the cost of P80Million. Around this time, accused Cambe endorsed to NABCOR, an Implementing Agency, 2 of the Napoles' NGOs, MAMFI and SDPFFI, to be implementing partners of the 2 PDAF Projects, one for Php65,000,000.00²⁷⁹ and the other for Php15,000,000.00²⁸⁰.

It should be stressed that the DDR is a print out of the disbursement file recorded on a hard drive, which the NBI forensic expert Joey Narciso examined, while the Summary of Rebates is a document that Luy prepared after he was rescued in 2013. Therefore, the preparation of the DDR was made immediately after he gave the money to Cambe or after he was told by accused Napoles to give the money to Cambe. Incidentally, the forensic expert testified on and rendered a report on the integrity of the file containing the disbursement record and we do not have any basis to believe otherwise. Although in the report the forensic expert made this claim:

Again, should a decision be made to make an arrest, initiate a prosecution, or initiate some administrative proceeding that may result in adverse effect on the subject or target of this examination, based on information contained in this report, the decision maker is strongly advised to first discuss the findings contained

²⁷⁹ Exhibit A-27-e.

²⁸⁰ Exhibit A-25-f/A-26-g.



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herein with the examiner so as to avoid misinterpretation of information contained herein.²⁸¹

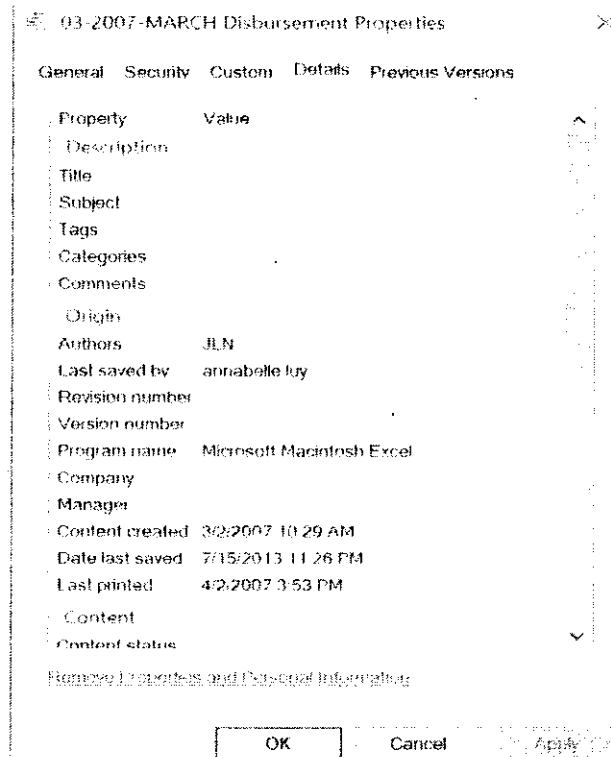
We verified and checked the report contained on a CD that the NBI forensic examiner submitted to the court since the witness could no longer be contacted as of the time of the writing of this Decision and We uphold the correctness of the report he rendered. The metadata, referring to the "data about the data" found properties of the file, of the portions of the DDR showing the details of the transactions pertaining to Napoles, Cambe and Revilla are as follows:

File Name	Date Filed	Created	Modified	Content Created	Date Last Saved	Last Printed	Authors	Last Saved by
March Disbursement.xls	March 2007	July 15, 2013, 11:26:20 PM	July 15, 2013, 11:26:20 PM	3/2/2007 10:29 A.M.	7/15/2013 11:26 PM	4/2/2007 3:53 PM	JLN	ANNABEL LE UY
June Disbursement.xls	June 2008	Sept. 18, 2008, 2:35:00 PM	Sept. 18, 2008, 2:35:00 PM	6/3/2008 4:33 P.M.	7.18/2008 10:48 A.M.	7/2/2008 1:26 P.M.	Owner	Owner
July Disbursement.xls	July 2008	January 07, 2009, 3:30:20 PM	Jan. 07, 2009, 3:30:20 PM	7/2/2008 1:28 P.M.	1/7/2009 3:30 P.M.	8/1/2008 12:42 P.M.	Owner	Benhur
October Disbursement.xls	October 2008	November 17, 2008, 4:44:44 PM	Nov. 17, 2008, 4:44:44 PM	10/2/2008 4:00 P.M.	11/17/2008 4:44 P.M.	11/17/2008 4:40 P.M.	Owner	Benhur
December Disbursement.xls	December 2008	January 19, 2009, 6:55:56 PM	January 19, 2009, 6:55:56 PM	12/8/2008 9:46 A.M.	1/19/2009 6:55 P.M.	1/19/2009 12:00 P.M.	Benhur	Benhur
NGO Company, Interest-Bank Balance Update.xls	October 2009	July 27, 2010 3:04:22 P.M.	July 27, 2010 3:04:22 P.M.	9/7/2009 9:06 P.M.	7/27/2010 3:04 P.M.	3/29/2010 12:00 P.M.	Benhur	Benhur

From the metadata presented by the NBI forensic examiner, the March 2007 daily disbursement report with the file name 03-2007-MARCH Disbursement was modified on July 15, 2013. There is no way for the Court to determine what was modified in 2013. The screenshot of the metadata of this file is shown below:

²⁸¹ Encase Computer Forensic Report of the NBI marked as Exh PP.

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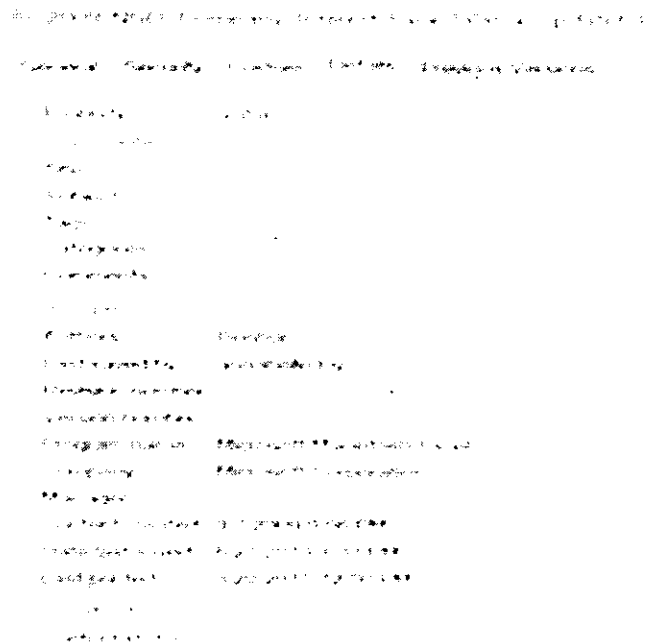
Once again, to confirm the report of the NBI forensic examiner, the Court opened his report contained in a CD. Contained in the CD is a folder containing "Copied Files". This is what the witness testified that in order to preserve the integrity of Luy's files contained in his hard drive, he copied the files into the CD. The folder "Copied Files" further contain another folder marked "2009 NGO, Company, Interest Bank Balance. This folder is opened by double clicking and the following will appear:

- 2009-NGO, Company, Interest-Bank Balance Update
- 2009-NGO, Company, Interest-Bank Balance Update1
- 2009-NGO, Company, Interest-Bank Balance Update2
- 2009-NGO, Company, Interest-Bank Balance Update3
- 2009-NGO, Company, Interest-Bank Balance Update4
- 2009-NGO, Company, Interest-Bank Balance Update5
- 2009-NGO, Company, Interest-Bank Balance Update6

However, if each of these files are opened, the contents of all the files appear to cover the same months

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The examination of these duplicate files is only limited to the entries where the names "Cambe, Revilla and POGI" appear and we confirm and we noticed that the "metadata" of some of the duplicates were modified in 2013. The screenshot appears this way:



This simply means that the file containing the 2009 disbursement was modified last June 27, 2013 at around 8:38 p.m. by one "Annabelle Luy". This modification of the file creates doubt that the data or entries found therein were tampered or modified.

However, we also note that generally, despite the modifications on two (2) files affecting this case, the DDRs' appear not to have been modified recently as could clearly be seen on the column "Date Last Saved".

Moreover, the weight of the testimonies of the prosecution witnesses that they saw and know that Cambe received certain sums of money from Napoles as kickbacks or commissions was not reduced by the apparent "modifications" of the file as well as the evidence of Cambe that he was in the US on May 9, 2008, on which Luy said he received ₱5 Million. Luy admitted that there were times he could not immediately record the transaction reflected in the vouchers because he was not at the office. He would

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just do the recording the moment he came back. The discrepancy in the date is a minor detail. It only suggests that Cambe could not have received the money on that date, but not that he did not receive the amount at all.

Again, the Court reiterates that it so holds that the established fact, through the testimonies of Luy, Sunas, Sula and Baltazar is that Cambe received certain sums of money on various dates from Napoles in relation to government funds released from Revilla's PDAF. But the fact that these sums received by Cambe for Revilla was received by the latter is just a mere possibility. On the other hand, the opposite scenario that the monies received by Cambe was not given to Revilla but was kept by him is also a possibility. In other words, all these possibilities pointed out are not inconsistent with the facts that are proven by the prosecution. But, in order to negate the other possibilities, the prosecution should have presented another circumstantial evidence that will exclude the possibilities that will exculpate the accused. The prosecution, in this case, failed to adduce evidence that will remove in the equation the other possibilities that will exculpate Revilla. It failed, for example, to inquire into the bank accounts and the financial condition of Cambe, to rule out the possibility that the sums of money he received are with him.

The AMLC report is another circumstantial evidence presented by the prosecution. But, the report is also not conclusive and does not rule out the possibilities that will tend to exculpate Revilla. In its report, the AMLC stated in that in a span of four years, the bank and financial transactions of Revilla and his immediate family members totaled Php87,633,587.63, broken down as follows:

Year	Amount Deposited/Transactions
2006	Php 1,757,000.00
2007	Php 17,963,328.50
2008	Php 16,152,459.13

[Handwritten signatures and initials]

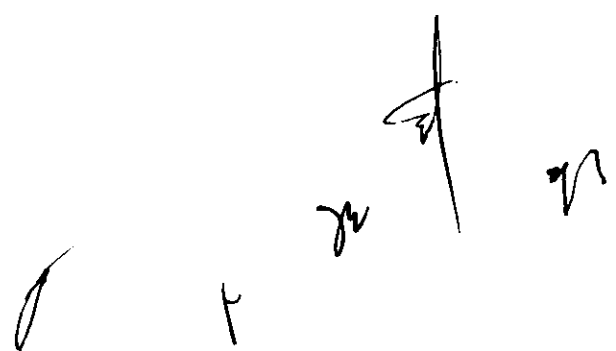
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2009	Php 24,160,000.00
2010	Php 27,600,800.00
Total	Php 87,633,587.63

From the report, We could not deduce with certainty that the monies deposited to the accounts examined by the AMLC from 2006 to 2010 solely comes from accused Revilla alone. The Court could not even draw a conclusion that the money desposited in the accounts examined came from Napoles through Cambe. Looking at the different bank and other financial transactions, the Court is uncertain if the deposits made by accused Revilla and his wife were fresh funds brought into the account or withdrawn from another account. Only the deposits are presented without the bank balances, withdrawals and maturity of placements.

Moreover, the accounts investigated by the AMLC include the accounts of Revilla's wife, Lani Mercado (Jesusa Victoria Hernandez) and Nature Concepts Development Realty Corp., a separate juridical entity. But in the presentation of evidence, the prosecution left so many gaps in the data that it should have plugged in order for us to reach a certain degree of certainty that the monies deposited in the account did not come from any other source but from Napoles through Cambe, excluding all other possibilities of the sources of the deposits.

The AMLC report contains an observation that deposits totaling Php27,745,000.00 were made to the account of Nature Concepts from 2006 to 2010 and within thirty (30) days from the dates mentioned in Luy's ledgers. The report is reproduced with Luy's Summary of Rebates on the left side for comparison and the account names found on the last column on the right:



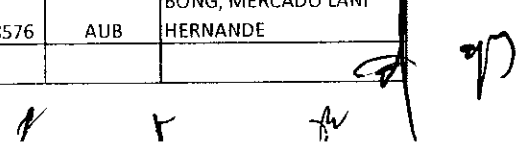
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Per Luy's Matrix		Per Records of Financial Institutions					
Date	Amount (In Pesos)	Date	Amount (In Pesos)	Transaction	Account No.	Institution	Account Name
4/6/2006	5,000,000.00	4/10/2006	500,000.00	Cash Deposit	3-660-02345-4	MBTC	JOSE MARIE MORTEL BAUTISTA
		4/10/2006	1,000,000.00	Cash Deposit	3-660-02345-4	MBTC	JOSE MARIE MORTEL BAUTISTA
		Sub-Total	1,500,000.00				
6/6/2006	5,000,000.00	6/6/2006	50,000.00	Cash Deposit	3-660-02345-4	MBTC	JOSE MARIE MORTEL BAUTISTA
		6/14/2006	100,000.00	Credit Memo	3-660-02345-4	MBTC	JOSE MARIE MORTEL BAUTISTA
		6/16/2006	100,000.00	Cash Deposit	3-660-02345-4	MBTC	JOSE MARIE MORTEL BAUTISTA
		Sub-Total	250,000.00				
3/27/2007	7,500,000.00	3/28/2007	509,600.00	Cash Deposit	102010018576	AUB	REVILLA JR. RAMON BONG, MERCADO LANI
		4/11/2007	750,000.00	Cash Deposit	102010018576	AUB	REVILLA RAMON BONG, MERCADO LANI HERNANDEZ
		Sub-Total	1,259,600.00				
4/12/2007	950,000.00						
4/19/2007	3,000,000.00	4/25/2007	200,000.00	Cash Deposit	102010018576	AUB	REVILLA JR. RAMON BONG, MERCADO LANI HERNANDEZ
8/2/2007	2,000,000.00						
8/10/2007	3,000,000.00	8/13/2007	2,000,000.00	Cash Deposit	3-660-02345-4	MBTC	JOSE MARIE MORTEL BAUTISTA
		8/13/2007	1,000,000.00	IMA Placement	015-411-01058-1	CTBC	JESUSA VICTORIA H. BAUTISTA, JOSE MARIE REVILLA RAMON BONG, MERCADO LANI HERNANDEZ
		8/13/2007	500,000.00	Cash Deposit	102010018576	AUB	REVILLA RAMON BONG, MERCADO LANI HERNANDEZ
		8/18/2007	103,728.50	Premium	8001202099	BPI-Philam	BAUTISTA JOSE MARIE M
		9/4/2007	1,000,000.00	Credit Memo	3-660-02345-4	MBTC	JOSE MARIE MORTEL BAUTISTA
		Sub-Total	4,603,728.50				
10/16/2007	5,000,000.00						
10/25/2007	2,000,000.00	11/6/2007	100,000.00	Cash Deposit	3-660-02345-4	MBTC	JOSE MARIE MORTEL BAUTISTA
11/15/2007	5,000,000.00						
11/23/2007	3,500,000.00	12/3/2007	300,000.00	Cash Deposit	3-660-02345-4	MBTC	JOSE MARIE MORTEL BAUTISTA
		12/5/2007	800,000.00	Cash Deposit	3-660-02345-4	MBTC	JOSE MARIE MORTEL BAUTISTA
		12/5/2007	2,200,000.00	Cash Deposit	102010001563	AUB	NATURE CONCEPTS DEV'T RELATY CORP.
		Sub-Total	3,300,000.00				



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12/21/2007	10,000,000.00	12/28/2007	200,000.00	Cash Deposit	3-660-02345-4	MBTC	JOSE MARIE MORTEL BAUTISTA
12/26/2007	10,500,000.00	1/3/2008	800,000.00	Cash Deposit	3-660-02345-4	MBTC	JOSE MARIE MORTEL BAUTISTA
		1/7/2008	500,000.00	Cash Deposit	3-660-02345-4	MBTC	JOSE MARIE MORTEL BAUTISTA
		1/9/2008	1,000,000.00	Cash Deposit	1020100018576	AUB	REVILLA RAMON BONG, MERCADO LANI HERNANDEZ
		1/9/2008	1,000,000.00	TD Placement	3020017880	AUB	JESUSA VICTORIA H. BAUTISTA
		1/9/2008	1,000,000.00	TD Placement	3020017871	AUB	JESUSA VICTORIA H. BAUTISTA
		1/9/2008	1,000,000.00	TD Placement	3020017863	AUB	JESUSA VICTORIA H. BAUTISTA
		1/9/2008	1,000,000.00	TD Placement	3020017855	AUB	JESUSA VICTORIA H. BAUTISTA
		1/9/2008	1,000,000.00	TD Placement	3020017847	AUB	JESUSA VICTORIA H. BAUTISTA
		1/9/2008	1,000,000.00	TD Placement	3020017839	AUB	JESUSA VICTORIA H. BAUTISTA
		Sub-Total	8,300,000.00				
5/9/2008	5,000,000.00	5/9/2008	221,000.00	Cash Deposit	3-660-02345-4	MBTC	JOSE MARIE MORTEL BAUTISTA
		5/16/2008	600,000.00	Cash Deposit	102010018576	AUB	REVILLA JR. RAMON BONG, MERCADO LANI HERNANDEZ
		5/22/2008	1,500,000.00	Cash Deposit	3-660-02345-4	MBTC	JOSE MARIE MORTEL BAUTISTA
		6/2/2008	800,000.00	Cash Deposit	0003660023454	MBTC	JOSE MARIE MORTEL BAUTISTA
		6/3/2008	238,459.13	Cash Deposit	102-01-001992-1	AUB	RAMON BONG REVILLA JR., RAMON BONG REVILLA JR.
		6/6/2008	650,000.00	Cash Deposit	102010018576	AUB	REVILLA JR. RAMON BONG, MERCADO LANI HERNANDEZ
		Sub-Total	4,009,459.13				
6/24/2008	10,000,000.00	6/24/2008	600,000.00	Cash Deposit	3-660-02345-4	MBTC	JOSE MARIE MORTEL BAUTISTA
7/3/2008	17,250,000.00	7/15/2008	500,000.00	Cash Deposit	102010018576	AUB	REVILLA JR. RAMON BONG, MERCADO LANI HERNANDEZ
7/23/2008	7,750,000.00	7/29/2008	500,000.00	Cash Deposit	3-660-02345-4	MBTC	JOSE MARIE MORTEL BAUTISTA
		7/29/2008	645,000.00	Cash Deposit	102010001563	AUB	NATURE CONCEPTS DEV'T REALTY CORP.
		8/1/2008	3,500,000.00	Cash Deposit	0003660023454	MBTC	JOSE MARIE MORTEL BAUTISTA
		8/7/2008	798,000.00	Cash Deposit	102010018576	AUB	REVILLA JR. RAMON BONG, MERCADO LANI HERNANDEZ
		Sub-total	5,443,000.00				
10/24/2008	3,000,000.00	10/31/2008	1,000,000.00	Cash Deposit	3-660-02345-4	MBTC	JOSE MARIE MORTEL BAUTISTA
		11/4/2008	500,000.00	Cash Deposit	3-660-02345-4	MBTC	JOSE MARIE MORTEL BAUTISTA
		11/10/2008	1,000,000.00	Cash Deposit	3-660-02345-4	MBTC	JOSE MARIE MORTEL BAUTISTA
		11/11/2008	500,000.00	Cash Deposit	102010018576	AUB	REVILLA JR. RAMON BONG, MERCADO LANI HERNANDE
		11/21/2008	900,000.00	Cash Deposit	102010018576	AUB	REVILLA JR. RAMON BONG, MERCADO LANI HERNANDE
		Sub-Total	3,900,000.00				



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12/05/2008	17,000,000.00						
12/12/2008	2,000,000.00	12/11/2008	1,000,000.00	Cash Deposit	102010018576	AUB	REVILLA JR. RAMON BONG, MERCADO LANI HERNANDEZ
12/15/2008	18,000,000.00	1/13/2009	700,000.00	Cash Deposit	102010018576	AUB	REVILLA JR. RAMON BONG MERCADO LANI HERNANDEZ
10/6/2009	9,000,000.00	10/6/2009	250,000.00	Cash Deposit	1345009953	RCBC	LANI MERCADO REVILLA
	9,000,000.00	10/12/2009	1,000,000.00	Cash Deposit	102010018576	AUB	REVILLA JR. RAMON BONG, MERCADO LANI HERNANDEZ
	2,000,000.00	10/16/2009	500,000.00	Cash Deposit	102010018576	AUB	REVILLA JR. RAMON BONG, MERCADO LANI HERNANDEZ
		10/19/2009	15,500,000.00	Cash Deposit	102010001563	AUB	NATURE CONCEPTS DEV'T REALTY CORP.
		10/20/2009	200,000.00	Cash Deposit	1345009953	RCBC	LANI MERCADO REVILLA
		10/27/2009	250,000.00	Cash Deposit	1345009953	RCBC	LANI MERCADO REVILLA
		Sub-Total	17,700,000.00				
10/22/2009	12,000,000.00	5/11/2009	350,000.00	Cash Deposit	102010001563	AUB	NATURE CONCEPTS DEV'T REALTY CORP.
	8,000,000.00	6/11/2009	1,000,000.00	Cash Deposit	102010018576	AUB	REVILLA JR. RAMON BONG, MERCADO LANI HERNANDEZ
		10/11/2009	160,000.00	Cash Deposit	1345009953	RCBC	LANI MERCADO REVILLA
		11/11/2009	350,000.00	Cash Deposit	1345009953	RCBC	LANI MERCADO REVILLA
		11/16/2009	3,100,000.00	Cash Deposit	102010018576	AUB	REVILLA JR. RAMON BONG, MERCADO LANI HERNANDEZ
		11/20/2009	1,000,000.00	Cash Deposit	102010018576	AUB	REVILLA JR. RAMON BONG, MERCADO LANI HERNANDEZ
		11/20/2009	500,000.00	Cash Deposit	1345009953	RCBC	LANI MERCADO REVILLA
		Sub-Total	6,460,000.00				
3/17/2010	28,512,500.00	3/25/2010	1,500,000.00	Cash Deposit	1345009953	RCBC	LANI MERCADO REVILLA
		4/6/2010	2,464,000.00	Cash Deposit	1345009953	RCBC	LANI MERCADO REVILLA
		4/13/2010	1,500,000.00	Cash Deposit	1345009953	RCBC	LANI MERCADO REVILLA
		4/15/2010	1,500,000.00	Cash Deposit	102010018576	AUB	REVILLA JR. RAMON BONG, MERCADO LANI HERNANDEZ
		Sub-Total	6,964,000.00				
4/28/2010	5,000,000.00	4/28/2010	200,000.00	Cash Deposit	1345009953	RCBC	LANI MERCADO REVILLA
		4/28/2010	3,800,000.00	Cash Deposit	1345009953	RCBC	LANI MERCADO REVILLA
		5/4/2010	4,000,000.00	Cash Deposit	1345009953	RCBC	LANI MERCADO REVILLA
		5/7/2010	4,000,000.00	Cash Deposit	1345009953	RCBC	LANI MERCADO REVILLA
		5/14/2010	3,800,000.00	Cash Deposit	1345009953	RCBC	LANI MERCADO REVILLA
		5/14/2010	200,000.00	Cash Deposit	102-01-001857-6	AUB	REVILLA JR. RAMON BONG, MERCADO LANI HERNANDEZ
		5/19/2010	136,800.00	Cash Deposit	1345009953	RCBC	LANI MERCADO REVILLA
		5/21/2010	1,000,000.00	Cash Deposit	102010018576	AUB	REVILLA JR. RAMON BONG, MERCADO LANI HERNANDEZ
		5/21/2010	3,500,000.00	Cash Deposit	1345009953	RCBC	LANI MERCADO REVILLA
		Sub-Total	20,636,800.00				

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The AMLC further maintained that Nature Concepts Development Realty Corporation is controlled by Lani Mercado, Revilla's wife. However, the Court is mindful of the fact that Nature Concepts Development Realty Corporation, like any other corporation, is clothed with a separate juridical entity from its shareholders.

In *Marcelo vs. Sandiganbayan*²⁸², the Supreme Court held:

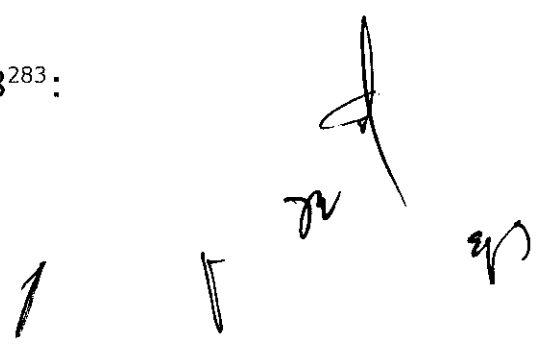
It is basic that a corporation is clothed with a personality distinct from that of its officers, its stockholders and from other corporations it may be connected. Under the doctrine of piercing the veil of corporate existence, however, the corporation's separate personality may be disregarded when the separate identity is used to protect a dishonest or fraudulent act, justify a wrong, or defend a crime. In such instance, the wrongdoing must clearly and convincingly be established; it cannot be presumed. Absent malice or bad faith, the officer or shareholder cannot be made personally liable for corporate obligations and cannot be held liable to third persons who have claims against the corporation.

The control by Revilla's wife or that the Revillas hold majority of the stocks of Nature Concept is not enough for government to disregard the separate entity of the corporation. Nowhere in the AMLC report shows that the requisites for piercing the veil of corporate entity of Nature Concepts was complied with.

Again, on the matter of receipt by Revilla of the sums of money intended for him, none of the witnesses for the prosecution, Luy, Sunas, Sula and Baltazar, testified that they deposited money representing the alleged commissions to any of Revilla's accounts. Not one of them testified that they personally handed money or saw anyone handing/delivering money to Revilla as commission/kickback. These facts were clarified by Revilla during the presentation of his defense through the testimonies of whistleblowers and prosecution witnesses Sula, Suñas and Baltazar.

Benhur Luy said on August 7, 2018²⁸³:

²⁸² G.R. No. 156605, August 28, 2007, 558 PHIL 126-166.

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Prosecutor Soriano:

Q: Atty. Cambe also testified that he did not transact or deal or Luy, Sula, Suñas or any NGOs affiliated to them. What can you say to this testimony?

A: *Napaka-sinungaling talaga ni Atty. Hindi po. Totoo po yon. He is lying. He frequently visit, he's transacting with Janet Lim Napoles. We entertain him. I personally handed this money to Atty. Richard Cambe and also Atty. Richard Cambe is getting his commission for his boss, Senator Revilla. He's getting also a commission, five percent (5%) commission for him and also *sya po ang nagdadala po ng mga PDAF documents sa opisina.* xxx*

Luy himself admits that money was given to Cambe and even those money that was intended for Revilla, he received it. But, Luy cannot establish that the said money was handed to Revilla by Cambe. He merely relied on the verbal assertion of Cambe that Revilla already received the money. But again, the possibility that these sums were never handed to Revilla and were merely kept by Cambe.

Suñas declared during the June 26, 2018 hearing of this Court that she never saw Revilla receive money from Napoles, Luy or any of the JLN staff²⁸⁴:

Q: Madam witness, did you ever personally see Senator Revilla personally receive(d) (sic) money from Janet Lim Napoles?

A: I did not see, Sir.

Q: How about from Ronald Lim, did you see Revilla personally receive(d) (sic) money from Ronald John Lim?

A: No, sir.

Q: Did you ever see Senator Revilla personally receive(d) (sic) money from John Raymund De Asis?

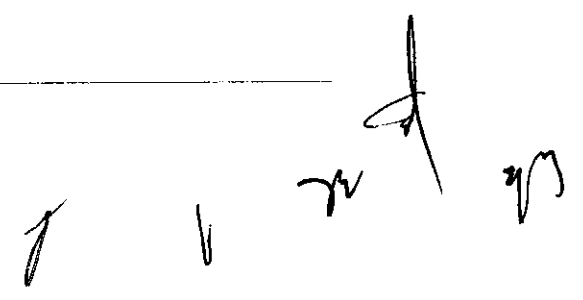
A: I have not seen, sir.

Q: Did you personally see Senator Revilla personally receive(d) (sic) money from Mr. Benhur Luy?

A: No, sir.

²⁸³ TSN of August 7, 2018.

²⁸⁴ Pages 49-50, TSN of June 26, 2018.



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Q: Did you personally see Senator Revilla personally receive money from any of Napoles' employee?

A: I have no knowledge, sir.

Q: How about Ms. Sunas, did you ever personally gave money to Senator Revilla?

A: No sir.

Sula was asked the same questions when we testified for the defense and she answered in this wise²⁸⁵:

Q: Madam witness, did you ever personally see Senator Revilla personally receive money from Janet Lim Napoles?

A: No, Sir. Never.

Q: Did you see Revilla personally receive money from Ronald John Lim?

A: No, sir.

Q: Did you ever see Senator Revilla personally receive money from John Raymund De Asis?

A: No, sir.

Q: How about from Benhur Luy, did you personally see Senator Revilla personally receive money from him, Ben Hur Luy?

A: No, sir.

Q: Did you personally see Senator Revilla personally receive money from any of Janet Lim Napoles' representatives or employees?

A: No, sir.

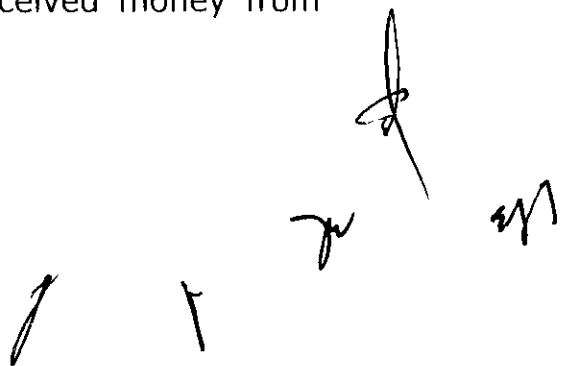
Witness Baltazar made the same declarations when asked the same questions²⁸⁶:

Q: When, if ever, Madam Witness, did you personally see Senator Revilla personally received money from Janet Lim Napoles?

A: I never see Senator Revilla received money from Ms. Napoles, sir.

²⁸⁵ Pages 11-12, TSN of June 28, 2018.

²⁸⁶ Pages 10-11, TSN of June 28, 2018.



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Q: How about from Mr. Ronald John Lim, did you ever personally see Senator Revilla personally received money from Mr. Ronald John Lim?

A: I never saw him received money from John Lim, sir.

Q: Did you ever see personally see Senator Revilla receive -personally received money from John Raymund De Asis?

A: No, sir.

Q: How about from Benhur Luy, did you personally see Senator Revilla personally receive money from Mr. Luy?

A: No, sir.

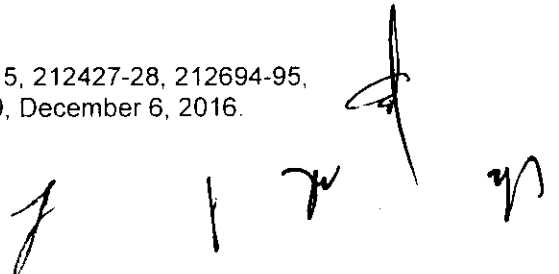
Q: How about from any of Mrs. Napoles' employee, did you personally see Senator Revilla received money from any of Mrs. Napoles' employee representative?

A: I never saw him received any money from the employees of Janet Lim Napoles.

The hearsay character of the whistleblowers' testimonies during the presentation of prosecution's evidence to establish the fact of receipt by Revilla of the monies received for and in his behalf was pointed out by accused in their petition filed before the Supreme Court. But, the Supreme Court, in the decision penned by SC Justice Mme. Estela Perlas-Bernabe relative to the finding of probable cause for the filing of the instant case for Plunder held that "*probable cause can be established with hearsay evidence, as long as there is substantial basis for crediting the hearsay.*"²⁸⁷ At the current stage of the case, we are now tasked to determine the guilt of the accused and the quantum of proof is already much higher.

It did not escape our attention that in this case, three (3) of the prosecution's principal witnesses ultimately recanted from their previous testimonies and gave revealing accounts that could inevitably lead to a finding of accused's innocence of the crime charged. While as a general rule, recantations are frowned upon, the same is not without exception such as when the same has been

²⁸⁷ Cambe v. Office of the Ombudsman, G.R. Nos. 212014-15, 212427-28, 212694-95, 212794-95, 213477-78, 213532-33, 213536-37 & 218744-59, December 6, 2016.



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sufficiently explained and bears the badge of truth that had been previously stifled through the previous testimony. The case of *Tan Ang Bun vs Court of Appeals*²⁸⁸ is *apropos*:

The general rule is that recantations are hardly given much weight in the determination of a case and in the granting of a new trial. The rare exception is when there is no evidence sustaining the judgment of conviction other than the testimony of a witness or witnesses who are shown to have made contradictory statements as to material facts under which circumstances the court may be led to a different conclusion so that a new trial or a reversal of the judgment may be called for.

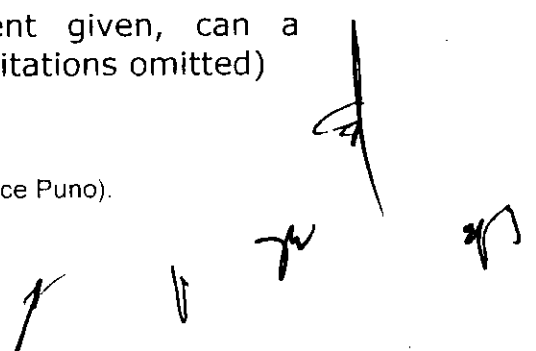
The case of *Alonte vs Savellano, Jr.*²⁸⁹ is likewise instructive:

The general rule is that courts look with disfavor upon retractions of testimonies previously given in court. This rule applies to crimes, offenses as well as to administrative offenses. The reason is because affidavits of retraction can easily be secured from poor and ignorant witnesses, usually through intimidation or for monetary consideration. Moreover, there is always the probability that they will later be repudiated and there would never be an end to criminal litigation. It would also be a dangerous rule for courts to reject testimonies solemnly taken before courts of justice simply because the witnesses who had given them later on changed their minds for one reason or another. This would make solemn trials a mockery and place the investigation of the truth at the mercy of unscrupulous witnesses.

The general rule notwithstanding, the affidavit should not be peremptorily dismissed as a useless scrap of paper. There are instances when a recantation may create serious doubts as to the guilt of the accused. A retracted statement or testimony must be subject to scrupulous examination. The previous statement or testimony and the subsequent one must be carefully compared and the circumstances under which each was given and the reasons and motives for the change carefully scrutinized. The veracity of each statement or testimony must be tested by the credibility of the witness which is left for the judge to decide. In short, only where there exists special circumstances in the case which when coupled with the retraction raise doubts as to the truth of the testimony or statement given, can a retraction be considered and upheld. (citations omitted)

²⁸⁸ G.R. No. L-47747, February 15, 1990.

²⁸⁹ G.R. No. 131652, March 9, 1998 (separate opinion of Justice Puno).



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The same should hold true in this case.

Moreover, the so-called recantation testimonies should be considered and given weight for it served to clarify and explain what Sula, Suñas and Baltazar observed or did not observe in the instances when money was given to accused Cambe. It was not even a recantation in the strict sense because they merely clarified that they did not see Revilla in the JLN office, they did not see Revilla accept any of the money nor deposit any of the money in his account.

In other words, through Luy's and Suñas' testimonies, prosecution was able to establish that monies totaling Php 238,447,500.00 were given to and received by accused Cambe but it could not establish the fact that the said sums of money were received by Revilla. For the testimony to establish the fact of receipt of the kickback by Revilla would be considered as hearsay.

*Corpus vs. People*²⁹⁰, is very instructive.

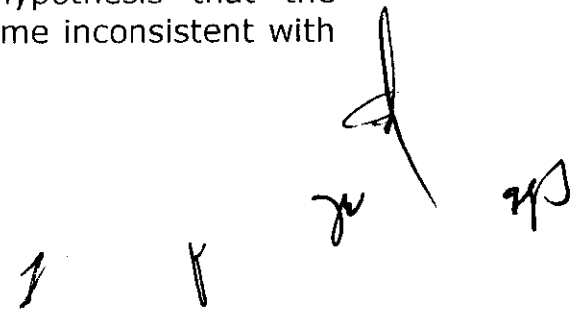
Furthermore, it has been consistently ruled that "[c]ourts must judge the guilt or innocence of the accused based on facts and not on mere conjectures, presumptions, or suspicions." It is iniquitous to base petitioner's guilt on the presumptions of the prosecution's witnesses for the Court has, time and again, declared that if the inculpatory facts and circumstances are capable of two or more interpretations, one of which being consistent with the innocence of the accused and the other or others consistent with his guilt, then the evidence in view of the constitutional presumption of innocence has not fulfilled the test of moral certainty and is thus insufficient to support a conviction. (Underscoring is ours)

We reiterate that the commission of a crime, the identity of the perpetrator, and the finding of guilt may all be established by circumstantial evidence. However,

all the circumstances "must be considered as a whole and should create an unbroken chain leading to the conclusion that the accused authored the crime.

xxx The proven circumstances must be consistent with each other, consistent with the hypothesis that the accused is guilty, and at the same time inconsistent with

²⁹⁰ G.R. Nos. 212656-57, November 23, 2016.



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the hypothesis that he is innocent, and with every other rational hypothesis except that of guilt.²⁹¹

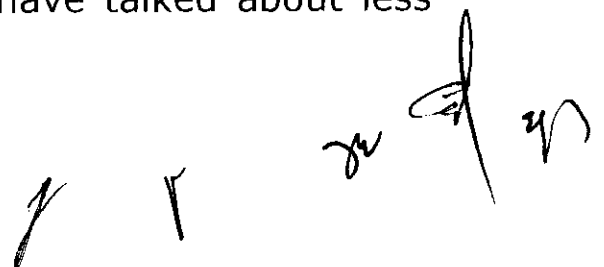
Again, the fact that the legislator has the sole authority and power to request for the release of their own PDAF does not render Napoles and even his staff powerless that they would just kow-tow to the illegal wishes of a lawmaker, such as Revilla. The Court fails to see the hand of Revilla guiding Cambe, Napoles, and the JLN staff in the scheme to receive kickbacks or commissions from the PDAF projects.

The fact that the lawmaker, in this case Revilla, requested for the release of his PDAF and then endorsed the NGO to the Implementing Agency to be the latter's partner in the implementation of the project funded by the PDAF, if indeed he made such endorsement considering that his signature found on the endorsement letters are forged, does not lead a logical person to assume that he knows that Napoles and Camber are "making money" from the project and he is part of the scheme.

On the other hand, it is equally possible, too, that Revilla is not aware of the arrangement between Napoles and Cambe because there is simply no circumstance that would lead us to conclude that Revilla had acknowledged and/or acquiesced to the design and actions of Cambe. The Court should also not lose sight of the fact that when Revilla wrote to President Arroyo/DBM for the release of the SARO, the request covered his entire SARO for a fiscal year and not solely for the release of the funds subject of this case. The letter requesting for the release of SARO signed by Revilla shows that it included several requests for the release of SARO intended for other projects.

Moreover, another circumstantial evidence that the prosecution introduced in evidence is the fact that Revilla was seen attending the social functions organized by Napoles. It would be stretch of imagination if and when the attendance of Revilla at social functions such as the wake and death anniversaries of Napoles' mother would lead to a conclusion that the two are not mere acquaintances and that it was possible that they may have talked about less

²⁹¹ Corpus vs. People



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trivial matters such as the PDAF agreement. Granting, arguendo, that the two were more than acquaintances, the Court points another possibility that they could not discuss confidential matters and agree on a criminal plot in such a venue considering that there were other political, religious and society personalities who were also in attendance.

Circumstantial evidence is defined as "that which indirectly proves a fact in issue through an inference that the fact-finder draws from the evidence established.²⁹² Resort thereto is essential when the lack of direct testimony would result in setting a felon free²⁹³. In other words, the inference deduced that Revilla received the kickbacks amounting to more than Php50 million must be based on evidence established and not on possibilities, implications, and extrapolations from evidences presented.

A judgment of conviction based on circumstantial evidence can be upheld only if the circumstances proved constitute an unbroken chain that leads to one fair and reasonable conclusion pointing to the accused, to the exclusion of all others, as the guilty person, that is, the circumstances proved must be consistent with each other, consistent with the hypothesis that the accused is guilty, and at the same time inconsistent with any other hypothesis except that of guilty.²⁹⁴ This could not be said in the case of accused Revilla. Other possibilities or hypothesis still lurks in our mind, which are not inconsistent with the circumstances presented. And, if we were to borrow the words of Mr. Justice Jose Perez when he wrote the decision in *Corpus vs. People*²⁹⁵, applying the equipoise doctrine:

In sum, the circumstantial evidence presented by the prosecution in this case failed to pass the test of moral certainty necessary to warrant petitioner's conviction. Accusation is not synonymous with guilt. Not only that, where the inculpatory facts and circumstances are capable of two or more explanations or interpretations, one of which is consistent with the innocence of the accused and the other consistent with his guilt, then the evidence does not meet or hurdle the test of moral

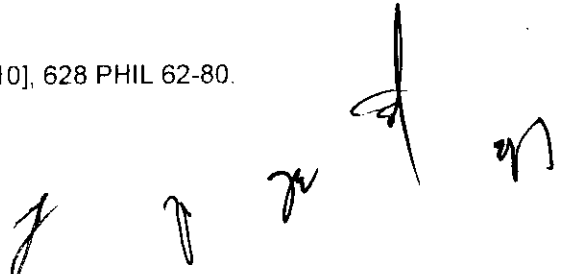
²⁹² *People v. Paracale y Pardilla*, G.R. No. 141800, [December 9, 2002], 442 PHIL 32-

54.

²⁹³ *Id.*

²⁹⁴ *Santillano v. People*, G.R. Nos. 175045-46, [March 3, 2010], 628 PHIL 62-80.

²⁹⁵ Cited above.



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certainty required for conviction. Accordingly, the prosecution failed to establish the elements of falsification of public documents. With the prosecution having failed to discharge its burden of establishing petitioner's guilt beyond reasonable doubt, this Court is constrained, as is its bounden duty when reasonable doubt persists, to acquit him.

Aside from the above documents, no other concrete evidence can be alluded to in order to support any finding of his liability other than that he is a seasoned senator who may presumably not allow substantial transactions involving his PDAF through his long-time employee right under his nose. This premise, however, strays into the realm of speculation, if not outright baseless. It must be borne in mind that in our jurisdiction, courts are bound only by the evidence on record. Thus, the Supreme Court held in the case of *Lopez vs Sandiganbayan*²⁹⁶

Down the oft-trodden path in our judicial system, by common sense, tradition and the law, the Judge in trying a case sees only with judicial eyes as he ought to know nothing about the facts of the case, except those which have been adduced judicially in evidence. Thus, when the case is up for trial, the judicial head is empty as to facts involved and it is incumbent upon the litigants to the action to establish by evidence the facts upon which they rely.

In the case of *Nestle vs. Sanchez*, it was ruled:

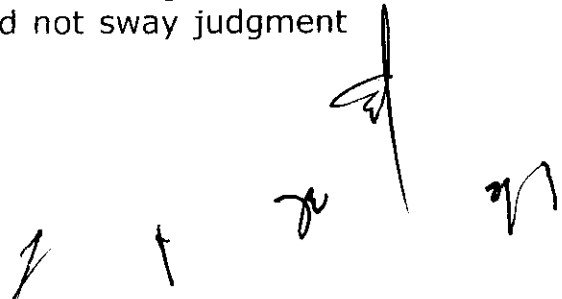
It is a traditional conviction of civilized society everywhere that courts and juries, in the decision of issues of fact and law should be immune from every extraneous influence; **that facts should be decided upon evidence produced in court; and that the determination of such facts should be uninfluenced by bias, prejudice or sympathies.**²⁹⁷

Based on the above pronouncement of the high court, conjectures, speculations, much less suspicions, have no room in the determination of whether or not an accused should be held accountable for an offense. For, basic is the rule that suspicion, no matter how strong cannot amount to a competent evidence, to wit:

Requiring proof of guilt beyond reasonable doubt necessarily means that mere suspicion of the guilt of the accused, *no matter how strong*, should not sway judgment

²⁹⁶ G.R. No. 103911, October 13, 1995.

²⁹⁷ Nos. L-75209 and 78791, September 30, 1987.



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against him. It further means that the courts should duly consider every evidence favoring him, and that in the process the courts should persistently insist that accusation is not synonymous with guilt; hence, every circumstance favoring his innocence should be fully taken into account. That is what we must be do herein, for he is entitled to nothing less.²⁹⁸

In another case, the Supreme Court held:

In criminal cases, the prosecution has the onus probandi of establishing the guilt of the accused. *Ei incumbit probatio non qui negat*. He who asserts - not he who denies - must prove. The burden must be discharged by the prosecution on the strength of its own evidence, not on the weakness of that for the defense. Hence, circumstantial evidence that has not been adequately established, much less corroborated, cannot be the basis of conviction. Suspicion alone is insufficient, the required quantum of evidence being proof beyond reasonable doubt. Indeed, "the sea of suspicion has no shore, and the court that embarks upon it is without rudder or compass."

In other words, lack of direct evidence should not be an opportunity for one to fall for the convenient lure of suspicion in the determination of an accused's liability for the crime charged.

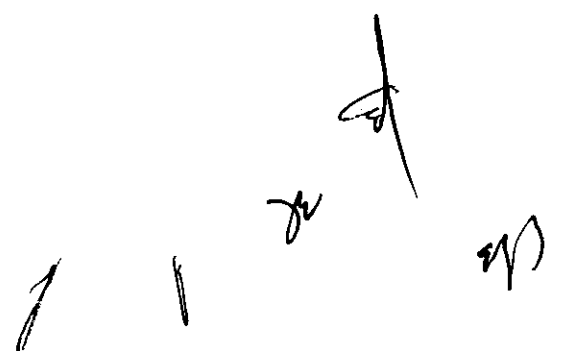
Moreover, courts are expected to be insulated from the pressures of public opinion. Popularity or unpopularity of the verdict should never be a factor in arriving at a decision. Rather, the main consideration must be whether or not justice is served as warranted by the evidence on record. This was echoed by the Supreme Court in the case of *People vs. Lopez*:²⁹⁹

It may be true that courts of justice ought not to be swayed and much less be controlled by public opinion. In fact, the most brilliant and courageous decisions on highly controversial constitutional issues have been rendered under the most difficult conditions, in which public opinion was markedly cleaved if not decidedly in favor of the opposite view. Modern constitutional history recounts that no amount of official pressure and public clamour have turned the balance of justice in such momentous decisions.

In another case, it was ruled:

²⁹⁸ *People vs Claro*, G.R. No. 199894. April 5, 2017.

²⁹⁹ G.R. No. L-1243, April 14, 1947.



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Public opinion has no place in a criminal trial.

x x x

The right to a fair trial is an adjunct of the accused's right to due process which guarantees [him] a presumption of innocence until the contrary is proved in a trial x x x where the conclusions reached are induced not by any outside force or influence but only by evidence and argument given in open court, where fitting dignity and calm ambiance is demanded.³⁰⁰

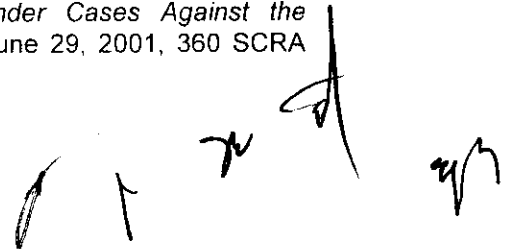
In the case of *Teves vs. Sandiganbayan*,³⁰¹ the court poignantly discussed:

It may run counterintuitive to sustain a legal doctrine that extenuates the penalty of the seemingly or obviously guilty, but precisely our Constitution is a document that is not necessarily attuned to common sense if legal sense dictates otherwise. Thus, the Constitution regards every criminally accused as innocent at the onset of trial, even an accused who murders another person in front of live television cameras to the horror of millions who witnessed the crime on their television sets. In such an instance, everybody "knows" that the accused is guilty, yet a judicial trial still becomes necessary to warrant for a conviction conformably to the dictates of due process. It should be kept in mind that the question of guilt is not merely a factual question of did he/she do it, such being the usual treatment in the court of public opinion. In legal contemplation, it also requires a determination of several possible legal questions such as "is he/she justified in committing the culpable act;" "is he/she exempt from criminal liability despite committing the culpable act;" or even whether the acts committed actually constitute an offense. It is thus very possible that even if it has been factually established that the accused had committed the acts constituting a crime, acquittal may still be legally ordained.

WHEREFORE, in light of all the foregoing, judgment is hereby rendered finding **Richard A. Cambe**, and **Janet Lim Napoles** **GUILTY** beyond reasonable doubt of the crime of Plunder, defined and penalized under Section 2 of Republic Act No. 7080, and are hereby sentenced to suffer

³⁰⁰ Lejano vs. People, G.R. No.176389, December 14, 2010, citing *Re: Request Radio-TV Coverage of the Trial in the Sandiganbayan of the Plunder Cases Against the Former President Joseph E. Estrada*, A.M. No. 01-4-03-SC, June 29, 2001, 360 SCRA 248, 259-260.

³⁰¹ G.R. No. 154182, December 17, 2004.



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the penalty of **reclusion perpetua**, with perpetual absolute disqualification to hold any public office.

For failure of the prosecution to establish beyond reasonable doubt that accused **Ramon "Bong" Revilla, Jr.** received, directly or indirectly the rebates, commission, and kickbacks from his PDAF, the Court cannot hold him liable for the crime of Plunder. Accordingly, he is **ACQUITTED**.

Moreover, in view of the discussion above, and pursuant to Article 100 of the Revised Penal Code, accused are held solidarily and jointly liable to return to the National Treasury the amount of **One Hundred Twenty-Four Million, Five Hundred Thousand Pesos (Php 124,500,000.00)**.

SO ORDERED.

Geraldine Faith A. Econg
GERALDINE FAITH A. ECONG
Associate Justice

We Concur:

See my concurring and dissenting opinion.

[Signature]
EFREN N. DE LA CRUZ
Associate Justice

[Signature]
EDGARDO M. CALDONA
Associate Justice

*I dissent.
with dissenting opinion attached.*

[Signature]
**MA. THERESA DOLORES
C. GOMEZ-ESTOESTA**
Associate Justice

[Signature]
GEORGINA D. HIDALGO
Associate Justice

A T T E S T A T I O N

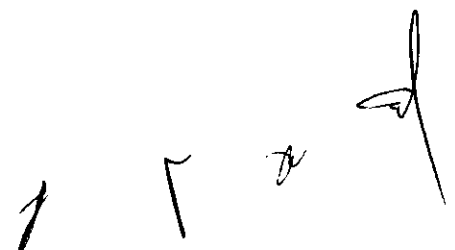
I attest that the conclusions in the above decision were reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.


EFREN N. DE LA CRUZ
Chairperson, First Division

C E R T I F I C A T I O N

Pursuant to Section 13, Article VIII of the Constitution, and the Division's 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



**PEOPLE OF THE PHILIPPINES VS. RAMON “BONG” REVILLA,
JR., ET AL.**

Criminal Case No. SB-14-CRM-0240

For: Plunder

X-----X

CONCURRING OPINION

On Accused Ramon “Bong” Revilla, Jr. (accused Revilla for brevity)

Accusation is not synonymous with guilt.¹ When the required quantum of proof in criminal cases is not met by the prosecution, the Court, after careful and meticulous evaluation and appreciation of the evidence presented by both parties, as a matter of duty, must tilt the scale of justice in favor of the accused—who enjoys the constitutional presumption of innocence in the absence of proof beyond reasonable doubt.

The present controversy revolves around the provision of **Section 2 of Republic Act No. 7080, as amended by Republic Act No. 7659**, which defines plunder as follows:

Section 2. Definition of the Crime of Plunder; Penalties. - Any public officer who, by himself or in connivance with members of his family, relatives by affinity or consanguinity, business associates, subordinates or other persons, amasses, accumulates or acquires ill-gotten wealth through *a combination or series of overt or criminal acts* as described in Section 1(d) hereof, in the aggregate amount or total value of at least *Fifty million pesos* (P50,000,000.00), shall be guilty of the crime of plunder and shall be punished by life imprisonment with perpetual absolute disqualification from holding any public office. Any person who participated with said public officer in the commission of plunder shall likewise be punished. In the imposition of penalties, the degree of participation and the attendance of mitigating and extenuating circumstances shall be considered by the court. The court shall declare any and all ill-gotten wealth and their interests and other incomes and assets including the properties and shares of stock derived from the deposit or investment thereof forfeited in favor of the State.”

As couched, the Plunder Law contains ascertainable standards and well-defined parameters which would enable the accused to determine the nature of his or her violation.²

¹ See *Franco vs. People*, G.R. No. 191185, February 1, 2016.

² *Joseph Ejercito Estrada vs. Sandiganbayan*. G.R. No. 148560, November 19, 2001.

Y

Section 2 is sufficiently explicit in its description of the acts, conduct and conditions required or forbidden, and prescribes the elements of the crime with reasonable certainty and particularity. And these are:

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

2. That **he amassed, accumulated or acquired ill-gotten wealth through a combination or series of the following overt or criminal acts:** (a) through misappropriation, conversion, misuse, or malversation of public funds or raids on the public treasury; (b) by receiving, directly or indirectly, any commission, gift, share, percentage, kickback or any other form of pecuniary benefits from any person and/or entity in connection with any government contract or project or by reason of the office or position of the public officer; (c) by the illegal or fraudulent conveyance or disposition of assets belonging to the National Government or any of its subdivisions, agencies or instrumentalities of Government owned or controlled corporations or their subsidiaries; (d) by obtaining, receiving or accepting directly or indirectly any shares of stock, equity or any other form of interest or participation including the promise of future employment in any business enterprise or undertaking; (e) by establishing agricultural, industrial or commercial monopolies or other combinations and/or implementation of decrees and orders intended to benefit particular persons or special interests; or (f) by taking advantage of official position, authority, relationship, connection or influence to unjustly enrich himself or themselves at the expense and to the damage and prejudice of the Filipino people and the Republic of the Philippines; and,

3. That the **aggregate amount or total value of the ill-gotten wealth amassed, accumulated or acquired is at least ₱50,000,000.00.**³ (emphasis ours)

Accused Revilla, a former senator of the Republic of the Philippines, was charged for the crime of plunder allegedly committed during his incumbency.

The crucial point is whether or not the prosecution was able to adduce sufficient evidence to support the accusation against him and, therefore, to hold him guilty of the crime charged.

Going over the records of the case along with the findings of the *ponente* and the discussions in the Dissenting Opinion, the undersigned is inclined to join and concur with the conclusions reached in the Decision, there being a showing that the same is supported by law, jurisprudence and

³ Id.

evidence. It is for this reason that she is adopting the discussions and findings found therein and hereby adds her own discussions on the matter below:

DISCUSSIONS

There is no direct evidence presented to establish that accused Revilla received the rebate, commission or kickback in connection with his PDAF Projects

As found by my esteemed colleagues, indeed, there is no direct evidence proving that accused Revilla received and amassed the rebate, commission or kickback in connection with his PDAF Projects.

In the case of *Gloria Macapagal Arroyo vs. People of the Philippines and Sandiganbayan*,⁴ the Supreme Court made a categorical pronouncement that, the law on plunder requires that a particular public officer must be identified as the one who amassed, acquired or accumulated ill-gotten wealth because it plainly states that plunder is committed by any public officer who, by himself or in connivance with members of his family, relatives by affinity or consanguinity, business associates, subordinates or other persons, amasses, accumulates or acquires ill-gotten wealth in the aggregate amount or total value of at least ₱50,000,000.00 through a combination or series of overt criminal acts as described in Section 1(d) hereof. Surely, the law requires in the criminal charge for plunder against several individuals that there must be a main plunderer and her co-conspirators, who may be members of her family, relatives by affinity or consanguinity, business associates, subordinates or other persons. In other words, the allegation of the wheel conspiracy or express conspiracy in the information was appropriate because the main plunderer would then be identified in either manner. Of course, implied conspiracy could also identify the main plunderer, but that fact must be properly alleged and duly proven by the Prosecution. (emphasis supplied)

This ruling is supported by the pronouncement of the Supreme Court in the case of *Joseph Ejercito Estrada vs. Sandiganbayan*,⁵ where the Supreme Court explained the nature of the conspiracy charge and the necessity for the main plunderer for whose benefit the amassment, accumulation and acquisition was made. It states:

⁴ G.R. No. 220598, April 18, 2017.

⁵ Supra note 2.

There is no denying the fact that the "plunder of an entire nation resulting in material damage to the national economy" is made up of a complex and manifold network of crimes. In the crime of plunder, therefore, different parties may be united by a common purpose. In the case at bar, the different accused and their different criminal acts have a commonality - to help the former President amass, accumulate or acquire ill-gotten wealth. Sub-paragraphs (a) to (d) in the Amended Information alleged the different participation of each accused in the conspiracy. The gravamen of the conspiracy charge, therefore, is not that each accused agreed to receive protection money from illegal gambling, that each misappropriated a portion of the tobacco excise tax, that each accused ordered the GSIS and SSS to purchase shares of Belle Corporation and receive commissions from such sale, nor that each unjustly enriched himself from commissions, gifts and kickbacks; rather, it is that each of them, by their individual acts, agreed to participate, directly or indirectly, in the amassing, accumulation and acquisition of ill-gotten wealth of and/or for former President Estrada.

In this particular case, the prosecution wants to impress that accused Revilla received huge rebates, commissions or kickbacks from accused Napoles through his alleged authorized representative, accused Cambe. True or not, the record is bereft of any showing of accused Cambe's authority to receive any amount from accused Napoles for and in behalf of accused Revilla.

That even though there is no direct evidence to prove that accused Revilla received PDAF rebates, commissions, or kickbacks, several circumstantial evidence which allegedly abound the case were appreciated against accused Revilla.

With all due respect, the undersigned believes that while circumstantial evidence may be relied upon, in the case of accused Revilla, the circumstances pointed out are not sufficient to convict him as earlier found which she is adopting and supporting. She is of the mind that:

Circumstantial evidence cannot prove with moral certainty that accused Revilla received rebate, commissions or kickbacks in connection with his PDAF projects

Indeed, there is no direct evidence to establish that accused Revilla received rebates, commissions or kickbacks in connection with his PDAF projects from Napoles.

That despite the numerous circumstantial evidence which allegedly are present in this case, the undersigned believes that these pieces of evidence could not be considered as sufficient to obtain conviction.

Rule 133, Section 4 of the Rules of Court states:

Section 4. *Circumstantial evidence, when sufficient.* — Circumstantial evidence is sufficient for conviction if:

- (a) There is more than one circumstances;
- (b) The facts from which the inferences are derived are proven; and**
- (c) The combination of all the circumstances is such as to produce a conviction beyond reasonable doubt.** (emphasis supplied)

To reiterate, for conviction based on circumstantial evidence to be in order, the following requisites must concur: (1) there must be more than one circumstance to convict; **(2) the facts on which the inference of guilt is based must be proved; and (3) the combination of all the circumstances is such as to produce a conviction beyond reasonable doubt. With respect to the third requisite, it is essential that the circumstantial evidence presented must constitute an unbroken chain, which leads one to a fair and reasonable conclusion pointing to the accused, to the exclusion of others, as the guilty person.**⁶

As defined, circumstantial evidence is “that which goes to prove a fact or series of facts other than the facts in issue, which, if proved, may tend by inference to establish a fact in issue.”⁷

In *People vs. Pondivida*,⁸ the Supreme Court held:

Positive identification pertains essentially to proof of identity and not per se to that of being an eyewitness to the very act of commission of the crime. There are two types of positive identification. A witness may identify a suspect or accused in a criminal case as the perpetrator of the crime as an eyewitness to the very act of the commission of the crime. This constitutes direct evidence. There may, however, be instances where, although a witness may not have actually seen the very act of commission of a crime, he may still be able to positively identify a suspect or accused

⁶ *People vs. Ayola*, 416 Phil. 861, 872 (2001).

⁷ *Zabala vs. People*, G.R. No. 210760, January 26, 2015.

⁸ G.R. No. 188969, February 27, 2013, 692 SCRA 217.

as the perpetrator of a crime as for instance when the latter is the person or one of the persons last seen with the victim immediately before and right after the commission of the crime. **This is the second type of positive identification, which forms part of circumstantial evidence, which, when taken together with other pieces of evidence constituting an unbroken chain, leads to only fair and reasonable conclusion, which is that the accused is the author of the crime to the exclusion of all others.** x x x (Emphasis omitted and underscoring ours)

To repeat, several circumstantial evidence are present, hence, the presence of the first requirement. The undersigned, however, is not convinced that the second and the third requirements were satisfied. Verily, the facts and circumstances pointed out by the prosecution, numerous they may be, do not justify the unequivocal conclusion that accused Revilla received huge amount from his PDAF and he amassed wealth from the public coffers. True or not, there is no evidence shown that the amounts deposited to his account, to the account of his wife and to the Corporation controlled by the latter came from the amounts received by accused Cambe (from accused Napoles) for accused Revilla. And, since no other convincing evidence was presented by the prosecution that would link him to receiving the amount mentioned, save the allegation that the amounts of money were received by accused Cambe, his political officer, the fact of receipt of money was not proven. More, sans concrete showing that Cambe is equipped with authority to receive money for and in behalf of accused Revilla, the allegation that accused Cambe is the representative of the latter remains an allegation. It is basic in the rule of evidence that bare allegations, unsubstantiated by evidence, are not equivalent to proof.⁹ In the appreciation of circumstantial evidence, the rule is that the circumstances must be proved, and not themselves presumed. The circumstantial evidence must exclude the possibility that some other person has committed the offense charged.¹⁰ Hence, the second requisite, which demands that the facts on which the inference of guilt is based must be proved, is lacking here.

Anent the third requisite, considering that the totality of evidence points to accused Cambe as the one who actually received from accused Napoles and Benhur Luy such huge amount of public funds, the allegation that said amounts of money actually landed in accused Revilla's hands becomes dubious. And, there being no concrete evidence showing that accused Cambe was authorized to receive money for and in behalf of accused Revilla, the latter, all the more, cannot be pinned down as the main author of the crime. This being the case, it could be said also that there is no conspiracy between him and accused Cambe and Napoles. The alleged endorsement of Non Government Organizations (NGO) to the Implementing Agencies

⁹ *Real vs. Belo*, G.R. No. 146224, January 26, 2007.

¹⁰ *People vs. Anabe*, 644 Phil. 261, 281 (2010).

and the confirmation of his signatures thereon, which he said were all forged, but which the prosecution never bothered to rebut despite a finding that they are not the same as his specimen signatures, make the accusation weaker. Nonetheless, while endorsing an NGO to an Implementing Agency to implement projects from the PDAF of legislators is a violation under the Government Procurement Policy Board Circular No. 12-2007—no less than prosecution witness Susan Garcia of the Commission on Audit said, “there was no rule prohibiting the senator to endorse an NGO.”¹¹

The authenticity of accused Revilla’s signature in the three (3) endorsement letters (Exhibits “A-22-d”, “A-28-f”/ “A-29-b” and “A-33-h” and “A-32-h-1”) negates his culpability for the crime to which he was charged

The High Court discussed forgery in several cases.

In the case of *Betty Gepulle-Garbo vs. Spouses Victorey Antonio Garabato and Josephine S. Garabato*,¹² the Supreme Court categorically ruled that, “[as a rule], forgery cannot be presumed and must be proved by clear, positive and convincing evidence, the burden of proof lies on the party alleging forgery. One who alleges forgery has the burden to establish his case by a preponderance of evidence, or evidence which is of greater weight or more convincing than that which is offered in opposition to it. **The fact of forgery can only be established by a comparison between the alleged forged signature and the authentic and genuine signature of the person whose signature is theorized to have been forged.**” (emphasis supplied)

Also, in the case of *Jimenez vs. Commission on Ecumenical Mission, United Presbyterian Church, USA*¹³ (Jimenez case), the Supreme Court gave words of caution that, “the result of examinations of questioned handwriting, even with the benefit of aid of experts and scientific instruments, is, at best, inconclusive as there are other factors that must be taken into consideration such as position of the writer, the condition of the surface on which the paper where the questioned signature is written is placed, his state of mind, feelings and nerves, and the kind of pen and/or paper used, play an important role on the general appearance of the signature. **Unless, therefore, there is, in a given case, absolute absence, or manifest dearth, of direct or circumstantial competent evidence on the character of a questioned handwriting, much weight should not be given to characteristic similarities, or dissimilarities, between that questioned handwriting and an authentic one.**” (emphasis supplied)

¹¹ As found in the (former) Decision penned by Justice Efren N. de la Cruz.

¹² G.R. No. 200013, January 14, 2015.

¹³ G.R. No. 140472, June 10, 2002.

The ruling in the *Jimenez case*, is explicit that, “a finding of forgery does not depend entirely on the testimonies of handwriting experts, because the **judge must conduct an independent examination of the questioned signature in order to arrive at a reasonable conclusion as to its authenticity.**” (emphasis supplied).

The findings of the expert witness were not entirely relied upon in this case. An independent study was made. On this score, the undersigned adopts the findings made after a side-by-side comparison of the admitted specimen signatures and the questioned documents. A comparison of the said signatures would show that there are significant differences between the standard signatures and the questioned signatures as found in the endorsement letters and the purported letter of accused Revilla to COA Assistant Commissioner Cuenco.¹⁴

To be specific, the following findings¹⁵ are adopted:

- 1) in all the “B”s of the standard signature are the same while the “B” in the questioned signature appears to be very different.
- 2) there is a loop in the unclosed lower portion in the standard signatures while there is no loop in the questioned signatures.
- 3) In the questioned signature, the downward stroke closed the upper part of the “B”, which whenever appeared in the standard signatures.
- 4) The “B” in the standard signature seems to be followed by an “n” without a period, while the questioned signature, the “n” is not discernable and there is a period. This is so even if the pen in the questioned signature and in the three (3) of the standard signature cited are also similar.
- 5) Accused Revilla’s standard signatures show that it is composed of two parts, the endorsement signatures here appear like one continuous signature and goes upward.
- 6) The lower enclosed loop has completely disappeared and the “n” is not discernable.
- 7) For the last two signatures (Exhibits “A-33-h”), the long slanting stroke has been reduced to a small “v” followed by a horizontal line, a line that never appears in any of accused Revilla’s standard signatures.

More importantly, the observations as to the differences between the standard signatures and the questioned signatures were testified to by Desiderio Pagui, qualified as an expert witness, and his expertise on the subject matter was admitted by the prosecution.

¹⁴ As found in the (former) Dissenting Opinion of Justices Econg and Caldon.

¹⁵ Id.

Recantation of testimonies of witnesses Sula and Baltazar

Indeed, it is a dangerous rule to set aside a testimony which has been solemnly taken before a court of justice in an open and free trial and under conditions precisely sought to discourage and forestall falsehood simply because one of the witnesses who had given the testimony later on changed his mind. Such a rule will make solemn trials a mockery and place the investigation of the truth at the mercy of unscrupulous witnesses. Unless there be special circumstances which, coupled with the retraction of the witness, really raise doubt as to the truth of the testimony given by him at the trial and accepted by the trial judge, and only if such testimony is essential to the judgment of conviction, or its elimination would lead the trial judge to a different conclusion, an acquittal of the accused based on such a retraction would not be justified.¹⁶ On the recantation of prosecution witnesses Sula and Baltazar, what can be said is, a doubt is created as to the veracity of their earlier claims. As to why they recanted, only they know. Admittedly, recantation is frowned upon; it can weaken the other party's evidence if admitted by the courts. Of course, recanted testimony is exceedingly unreliable. There is always the probability that it will later be repudiated. Only when there exist special circumstances in the case which, when coupled with the retraction, raise doubts as to the truth of the testimony or statement given, can retractions be considered and upheld.¹⁷

In fine—

Plunder is a deplorable crime that unfairly exploits the trust that the public reposed in its officials. It is inherently immoral not only because it involves the corruption of public funds, but also because its essence proceeds from a rapacious intent.¹⁸

This is the reason why the Constitution reminds every public officer that “public office is a public trust. Public officers and employees must at all times be accountable to the people, serve them with utmost responsibility, integrity, loyalty, and efficiency, act with patriotism and justice, and lead modest lives.”¹⁹

In this light, it is worthy to emphasize that, the undersigned joins the government in its pursuit against corrupt public officials and in penalizing them when found guilty of committing plunder. Lamentably, in the case of accused Revilla, the prosecution failed to present evidence sufficient to

¹⁶ *Firaza vs. People*, G.R. No. 154721, March 22, 2007.

¹⁷ *People vs. Lamsen*, G.R. No. 198338, November 13, 2013.

¹⁸ *Napoles vs. Sandiganbayan (Third Division)*, G.R. No. 224162, November 7, 2017.

¹⁹ 1987 Constitution, Art. XI, Sec. 1.

convict him beyond reasonable doubt²⁰—the quantum of proof in criminal cases. Confronted with this situation, the presumption of innocence afforded to each and every accused in this jurisdiction should apply to him.

Verily, for evidence to be considered sufficient to obtain conviction, two elements must be proven:

- (a) The commission of the crime; and
- (b) The precise degree of participation therein by the accused.²¹

Taking into consideration the totality of the evidence presented, the undersigned believes that these two elements were not sufficiently proven.

In this vein, it should be noted that “[c]ourts must judge the guilt or innocence of the accused based on facts and not on mere conjectures, presumptions, or suspicions.”²² The Supreme Court has, time and again, declared that if the inculpatory facts and circumstances are capable of two or more interpretations, one of which being consistent with the innocence of the accused and the other or others consistent with his guilt, then the evidence in view of the constitutional presumption of innocence has not fulfilled the test of moral certainty and is thus insufficient to support a conviction.²³

Accused Revilla, therefore, cannot be convicted of the crime charged in this case. To reiterate, there is no sufficient evidence to do so. Clearly, and as borne by the records:

(1) There is no witness positively identifying accused Revilla actually receiving the rebate, commission, or kickback from PDAF;

(2) There is no concrete evidence showing that he authorized accused Cambe to receive the PDAF rebate, commission, or kickback for and in his behalf;

(3) The prosecution also failed to present a witness to rebut accused Revilla’s allegation that his signatures appearing on the questioned documents were forged; and

²⁰ Rule 133, Section 2 of the Revised Rules on Evidence specifies the requisite quantum of evidence in criminal cases:

Section 2. Proof beyond reasonable doubt. — In a criminal case, the accused is entitled to an acquittal, unless his guilt is shown beyond reasonable doubt. Proof beyond reasonable doubt does not mean such a degree of proof, excluding possibility of error, produces absolute certainty. Moral certainty only is required, or that degree of proof which produces conviction in an unprejudiced mind.

²¹ Cited in *Singian, Jr. vs. Sandiganbayan (Third Division), et al.*, G.R. Nos. 195011-19, September 30, 2013.

²² *People vs. Anabe*, 644 Phil. 261, 281 (2010).

²³ *People vs. Timtiman*, G.R. No. 101663, November 4, 1992, 215 SCRA 364, 373, citing *People vs. Remorosa*, G.R. No. 81768, August 7, 1991, 200 SCRA 350, 360.

(4) Lastly, the undersigned considers noteworthy the following findings (among others):

a. The witnesses presented were not able to identify or link the sums of money to the particular projects involved

b. The AMLC report is not conclusive that the “monies deposited to the accounts examined by the AMLC from 2006 to 2010 solely comes from accused Revilla alone. With more reason, we cannot find with certainty that these sums were given by Napoles through Cambe. Looking at the different bank and other financial transactions, we cannot even be sure that the cash deposits are fresh funds brought into the account or withdrawn from another account. Only the deposits are presented without the bank balances, withdrawals and maturity of placements.”

c. “A more in depth scrutiny of the particulars of the items considered by the *ponente* as shown in the printout of the Daily Disbursement Record (DDR) that the prosecution submitted to the Court and witness Luy claimed is sourced from the hard drive, which he copied from the JLN computer (IMAC), shows that it substantially differs from the Summary of Rebates that he (Luy) prepared after he was rescued by the [NBI]. There is no indication, description, or reference to the SAROs at all.”²⁴

Needless to state, in order to support a conviction on the basis of circumstantial evidence, all the circumstances must be consistent with the hypothesis that the accused is guilty. Evidently, not all the facts on which the inference of guilt is based were proved. The circumstantial evidence presented by the prosecution in this case, perforce, failed to pass the test of moral certainty necessary to warrant accused Revilla’s conviction.

On accused Cambe and Napoles

Regarding these two accused, the undersigned adopts the finding of guilt against them.

Foregoing considered, the undersigned therefore:

- (1) Concurr with the finding **ACQUITTING** accused Ramon “Bong” Revilla, Jr. of the crime charged for failure of the prosecution to prove his guilt beyond reasonable doubt;
- (2) Concurr with the finding **CONVICTING** accused Richard A. Cambe and Janet Lim Napoles of the crime charged; and

²⁴ As found in the (former) Dissenting Opinion of Justices Econg and Caldonga.

- (3) Concurr with the ruling directing the accused to pay civil liability in the amount of One Hundred Twenty-Four Million Five Hundred Thousand Pesos (₱124,500,000.00).



GEORGINA D. HIDALGO
Associate Justice



REPUBLIC OF THE PHILIPPINES
SANDIGANBAYAN
Quezon City

SPECIAL FIRST DIVISION

PEOPLE OF THE PHILIPPINES,
Plaintiff,

-versus -

Case No. **SB-14-CRM-0240**

RAMON "BONG" REVILLA, JR.,
et al.,

Accused.

X-----X

DISSENTING OPINION

GOMEZ-ESTOESTA, J.:

One need only turn a discerning eye, and not look the other way.

In the face of insurmountable evidence presented against accused former Senator Ramon "Bong" Revilla, Jr., the original *ponencia* of Justice De La Cruz was haplessly dissented by Justice Econg and Justice Caldona, the Division's two other regular members, which inevitably resulted in the creation of a Special Division of Five to obtain the majority vote.¹ The *ponencia* has now become the *dissent*.

I vote for conviction, and without reservation, join the *dissent* of Justice De La Cruz. The avalanche of an acquittal will soon fall, but let it not resound without these few words that hope to pierce through what is about to come.

With the *majority opinion*, Senator Revilla's general defense of denial, in the guise of forgery, was given the most credence, but to a great fault. This consequential ruin runs deep, and may eventually free a man once accused of having conspired in raiding the public treasury to hundreds of millions. His imminent freedom has dismally thrown away all evidence that once forebode

¹ *Vide*: Section 2, Rule IX, Part II of the 2018 Revised Internal Rules of the Sandiganbayan made effective on November 16, 2018

of repelling the scathing tale that never before of such magnitude has been told. The whistleblowers' revelations of the PDAF scandal is the Pandora's box that started it all. Yet, the ease with which the main accused could be extricated from all this complicity is one with far-reaching consequences.

The *dissent* (originally the *ponencia*) found a judgment of guilt against Senator Revilla and primarily focused on: (i) the credibility of whistleblower Benhur K. Luy, whose testimony of the PDAF scheme never waned, despite the latter recantation made by other whistleblowers Merlina P. Suñas, Marina C. Sula, and Mary Joyce Baltazar; (ii) the "*strong links*" which tied Senator Revilla's involvement in the scam, as shown in his "endorsements² of Napoles' NGOs to the IAs, the MOAs,³ and [his] letter dated July 20, 2011, reply-letter (confirmation letter)⁴ to the COA," to establish the conspiracy; (iii) the thrust given to the confirmation letter⁵ purportedly submitted by Senator Revilla to COA Assistant Commissioner Arcadio B. Cuenco's letter-request⁶ for authentication of his signatures appearing in several documents submitted by NGOs, to debunk his claim of forgery; and (iv) the authority given by Senator Revilla to Atty. Cambe for his participation to extend to the project implementation, from which the conspiracy is all tangled up so that "*Revilla may amass money from his PDAF*"⁷ with Napoles as the "*ready conduit [through her] bogus NGOs already in place where the funds would be drained off.*"⁸ All were deemed as pieces of circumstantial evidence to satisfy the second element of Plunder.⁹

² Specified as Exhibits "A-22-d," "A-25-f," "A-26-g," "A-27-e," "A-28-f," "A-29-b," "A-32-h-1," and "A-33-h"

³ Specified as Exhibits "A-22-e," "A-25-g," "A-26-f," "A-27-f," "A-28-g," "A-29-g," "A-32-g-1," and "A-33-g"

⁴ Exhibit "A-38-a"

⁵ Common exhibit marked as Exhibit "A-38-a;" Exhibit "191-A-1-Revilla;" and Exhibit "169-B-Cambe"

⁶ Common exhibit marked as Exhibit "A-38;" "Exhibit 1-Revilla;" and "Exhibit 169-Cambe"

⁷ Dissenting Opinion (formerly *ponencia*) of Justice De La Cruz, p. 118 of 138

⁸ *Id.*, p. 120 of 138

⁹ Quoted from *Estrada v. Sandiganbayan*, G.R. No. 148560, November 19, 2001, the elements of plunder are:

- (1) That the offender is a public officer who acts by himself or in connivance with members of his family, relatives by affinity or consanguinity, business associates, subordinates, or other persons;
- (2) That he amassed, accumulated or acquired ill-gotten wealth through a combination or series of the following overt or criminal acts:
 - a. through misappropriation, conversion, misuse, or malversation of public funds or raids on the public treasury;
 - b. by receiving, directly or indirectly, any commission, gift, share, percentage, kickback or any other form of pecuniary benefits from any person and/or entity in connection with any government contract or project or by reason of the office or position of the public officer;
 - c. by the illegal or fraudulent conveyance or disposition of assets belonging to the National Government or any of its subdivisions, agencies or instrumentalities of Government-owned or -controlled corporations or their subsidiaries;
 - d. by obtaining, receiving or accepting directly or indirectly any shares of stock, equity or any other form of interest or participation including the promise of future employment in any business enterprise or undertaking;
 - e. by establishing agricultural, industrial or commercial monopolies or other combinations and/or implementation of decrees and orders intended to benefit particular persons or special interests; or

More than that, however, the conspiracy can best be fathomed by not just fixating on isolated acts of the scam but by weaving them as a whole to complete the entire picture on how the vast network congruently worked together to achieve their purpose of amassing, accumulating, and acquiring wealth of such magnitude. The revelations of primary whistleblower Benhur Luy was only the tip of the iceberg. While it may have started it all, provoking even the most indifferent, it was the astounding and overwhelming investigation, verification, and confirmation process exhausted by different government agencies which concretized its implications. Soon, the complicity of the PDAF scam was tested and uncovered to great lengths in: (i) FIO's fact finding investigation, as highlighted in the testimonies of the supposed beneficiaries¹⁰ who denied having received any of the agricultural products or farm inputs and implements, per project listing in the PDAF allocation; (ii) the government wide performance audit under COA Special Audits Report No. 2012-03;¹¹ and (iii) the *AMLC Inquiry Report on the Bank Transactions Related to the Alleged Involvement of Sen. Ramon B. Bong Revilla Jr. in the PDAF Scam*¹² submitted by the Anti-Money Laundering Council (AMLC).

The weight of the evidence unveiled by these fact-finding agencies are undeniably relevant and material in establishing the cause of the prosecution. Too potent, as a matter of fact, that it is no wonder that even the *majority opinion* did not even take these into consideration. The purpose of such investigations, however, is not to lay them buried, but to have them assessed and evaluated.

Yet, the *majority opinion* chose to focus in downplaying the circumstantial evidence found as "*proven*" in the *ponencia* (*now the dissent*) by making a parallel comparison of the facts it found as "*not sufficiently established*" to break the reliance made on circumstantial evidence. To quote, in part:¹³

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

(3) That the aggregate amount or total value of the ill-gotten wealth amassed, accumulated or acquired is at least P50,000,000.00. 18 (Emphasis in the original)

¹⁰ Testimonies given by Ferdinand Z. Calimlim, Jr., et al. enumerated in pages 57-58 of the Dissenting Opinion (formerly *ponencia*) of Justice De La Cruz

¹¹ Exhibit "A" identified by COA's Susan P. Garcia

¹² Exhibit Z³ identified by AMLC's Bank Officer Atty. Leigh Vhon G. Santos; TSN dated October 9, 2014, pp. 18-26

¹³ Decision (formerly the Dissenting Opinion), pp. 4-5 (pagination may vary upon finalization)

Proven Facts	Not Sufficiently Established as Facts
The funds subject matter of this case released to Napoles' NGOs are part of the allocation of Revilla's PDAF.	The endorsement letters addressed to the government Implementing Agency (IA) requesting for the release of the PDAF to one of the NGOs of accused Napoles, as a partner in the implementation of the livelihood program.
Endorsement letters addressed to PGMA or the DBM requesting for the release of the PDAF, with attached list of priority projects. Itemized in the list were the location, name and amount of the project as well as the IA he desired to implement the project.	The July 20, 2011 letter purportedly signed by Revilla addressed to COA Assistant Commissioner Arcadio B. Cuenco, Jr., where it is stated that "it appears that the signatures and/or initials on these documents" are his signatures or that of his authorized representative.

The *majority opinion* then ran a discourse that, even from its own independent examination of the questioned documents and standard documents,¹⁴ the findings made by handwriting expert Atty. Desiderio A. Pagui should have been given weight, concluding that "*significant differences*" varied in the exemplars submitted. It then pounded that this was a "*great blow to the prosecution.*"¹⁵

That came as rather swift. In all, circumspection must have been the order of the day.

While I should give deference to the independent finding made on forgery in the *majority opinion*, what it overlooked is its foundational premise on whether the exemplars delivered as "questioned" and "standards" were sufficiently established to be *ideal exemplars* for handwriting examination. Apparently, none was made, and this is a fatal flaw from which the *majority opinion*, or worse, the handwriting expert, should even base their conclusions.

Notably, the Judicial Affidavit of Atty. Desiderio A. Pagui candidly revealed that he was "*approached, consulted, and [his] services engaged by [Senator Revilla], through his counsel, to examine the PDAF documents bearing his alleged signatures.*"¹⁶ The handwriting examination, therefore, began as a unilateral move on the part of the defense which so easily explained why Atty. Pagui contented himself with 27 "*clear machine/xerox [sic] copies of the questioned documents*" without seeking the Court's intervention to obtain the original before the entire process could even begin. For a comparison, 30 standard documents were randomly submitted by Senator Revilla. That was all.¹⁷

¹⁴ There were 27 questioned documents and 30 standard documents used by Atty. Desiderio A. Pagui in his Report No. 09-10/2013 marked as Exhibit "189-Revilla" attached to his *Judicial Affidavit*

¹⁵ Decision (formerly the Dissenting Opinion), p.22 (pagination may vary upon finalization)

¹⁶ Q&A 11 of the *Judicial Affidavit*

¹⁷ TSN dated November 13, 2014, pp. 38-42

This blunder should not be overlooked in every aspect. What transpired, therefore, was the conduct of a handwriting analysis that went on its own, *without* any confirmation from the Court, or the adverse parties, which of the questioned and standard signatures should have been used for purposes of comparison. In *Philtrust Bank v. Gabinete, et al.*,¹⁸ the Supreme Court gave significance to the RTC's independent examination on a questioned signature, after having established that for purposes of comparison, the specimen signature should be written in the *same style* as that of the questioned, and should also be executed *contemporaneously with the date of the questioned signature* and they must be sufficient in number. This is essential due to the important influence of the passage of time to the handwriting of a person.

In this case, however, the 27 questioned documents purportedly endorsed by Senator Revilla were dated between 2007, 2008, 2009 and at least one in 2011. On the other hand, the 30 standard documents submitted by Senator Revilla ranged between 2006, 2007, 2009, and 2010. These exemplars were far from ideal and hence, could not have been deemed as written in the same style and contemporaneously executed with the date of the questioned signatures.

A handwriting examination is not a simple matter of making comparisons in the writing style, naked variations, strokes, loops, and alignment in the signatures. In *Lorenzo v. Diaz*,¹⁹ the factors involved in examining handwritings were identified and explained in these words:

x x x [T]he authenticity of a questioned signature cannot be determined solely upon its general characteristics, similarities or dissimilarities with the genuine signature. Dissimilarities as regards spontaneity, rhythm, pressure of the pen, loops in the strokes, signs of stops, shades, etc., that may be found between the questioned signature and the genuine one are not decisive on the question of the former's authenticity. The result of examinations of questioned handwriting, even with the benefit of aid of experts and scientific instruments, is, at best, inconclusive. **There are other factors that must be taken into consideration.** The position of the writer, the condition of the surface on which the paper where the questioned signature is written is placed, his state of mind, feelings and nerves, and the kind of pen and/or paper used, play an important role on the general appearance of the signature. Unless, therefore, there is, in a given case, absolute absence, or manifest dearth, of direct or circumstantial competent evidence on the character of a questioned handwriting, much weight should not be given to characteristic similarities, or dissimilarities, between that questioned handwriting and an authentic one.



¹⁸ G.R. No. 216120, March 29, 2017

¹⁹ lifted from *Jimenez, et al. v. Commission on Ecumenical Mission and Relations of the United Presbyterian Church in the USA, et al.*, G.R. No. 140472, June 10, 2002

This is the reason why such writing exemplars should first be “*admitted or treated as genuine by the party against whom the evidence is offered, or proved to be genuine to the satisfaction of the judge.*” Section 22, Rule 132 of the Revised Rules on Evidence is explicit on the matter, viz:

Section 22. How genuineness of handwriting proved. — The handwriting of a person may be proved by any witness who believes it to be the handwriting of such person because he has seen the person write, or has seen writing purporting to be his upon which the witness has acted or been charged, and has thus acquired knowledge of the handwriting of such person. Evidence respecting the handwriting may also be given by a comparison, made by the witness or the court, with writings **admitted or treated as genuine** by the party against whom the evidence is offered, or **proved to be genuine to the satisfaction of the judge.** (23a)

As elucidated by Francisco, a distinguished authority in procedural law:

It is now universally established that genuine writings or signatures which are a part of the record, writings, **which are admitted to be genuine and which are introduced for the purpose of comparison**, and **writings established by proof to be genuine and admitted solely for the purpose of comparison** may be compared by the court with a disputed signature or writing.²⁰

Before a court resorts to its own independent examination of the handwriting, therefore, the ideal exemplars should have been sufficiently introduced for purposes of comparison of the genuine signatures as against that of the questioned ones. Verily, forgery cannot be presumed. It must be proved by clear, positive and convincing evidence. The burden of proof lies in the party alleging forgery. Did Senator Revilla thus succeed in proving that his signatures appearing in the questioned documents had been forged?

Without the foundation having been sufficiently laid which documents were the ideal exemplars, the court could not have resorted to its own independent examination.

The findings made in the *majority opinion*, therefore, are only inconclusive.

Next, the *majority opinion* found lacking in evidence the supposed authority given by Senator Revilla to Atty. Cambe to receive his commission, rebates or kickbacks in the PDAF scheme, as follows:

1

²⁰ The Revised Rules of Court in the Philippines, Annotated and Commented by Vicente J. Francisco, Vol. VII, Part II, p. 348 (1997 ed.)

Proven Facts	Not Sufficiently Established as Facts
<p>The testimonial evidence of the prosecution witness Benhur K. Luy affirming that, upon the instruction of co-accused Napoles, he took from the JLN Corporation's vault money which he handed over to Cambe, prepare the voucher for Cambe's acknowledgement of the receipt of the money and then, recording the transaction on the daily disbursement record (DDR). There were times that he was only directed by accused Napoles to record on the DDR that payment of a specific amount to Cambe.</p>	<p>The fact that Cambe was authorized by Revilla to receive commission, rebates or kickbacks for and his behalf.</p>
<p>Testimonial evidence of witness Suñas that after she encashed a check in the amount of Twenty Million Pesos (Php20,000,000.00) and handed a portion of the same to accused Cambe, she requested that she be treated out but Cambe refused because the money is not his but intended for Revilla. She further stated that in the past, Cambe readily bought snacks for them whenever the money he received is for him and not for Revilla.</p>	<p>The fact that the sums of money received by Cambe were handed over to Revilla.</p>
<p>Accused Cambe remained to be a staff of Revilla for the span of years the scam was perpetrated.</p>	
<p>Accused Revilla and Napoles knew each other and were seen in various special occasions like the wedding of Shalani Romulo, as admitted by Revilla himself, the wake of Napoles' mother and death anniversary.</p>	

The lone testimonies of whistleblowers Benhur K. Luy and Merlina P. Suñas, *taken by themselves*, is concededly not potent to establish the fact that Senator Revilla authorized Atty. Cambe to receive his commission, rebates or kickbacks in the PDAF scheme and handed them over to the former. But *taken together* with the amalgamation of forces that brought about the conspiracy in the PDAF scam, these facts positively establish that the end-all of the conspiracy is for Senator Revilla to have 50% of the PDAF allocation that only passed through his conspirator, Atty. Cambe, to eventually end up in his bank accounts.

Despite the allusion made in the *majority opinion*, it is next to impossible to cite direct positive acts or writings showing that Senator Revilla authorized Atty. Cambe to receive his commissions, rebates or kickbacks or that Senator Revilla himself received his PDAF kickbacks direct from Atty. Cambe. Conspiracy only thrives in secrecy. The PDAF scheme would have gone undetected, absent any positive act to admit to its commission, had it

7

not been for the miscalculated slip committed by the grand designer which cut loose one tongue, then another, until all there is to know had been revealed. The tell-all of whistleblowers Benhur K. Luy and Merlina P. Suñas was enough to unhook the secret that bled the public treasury for years. The investigative forces of the government thereafter vibrated from where they pointed, what they revealed, who they mentioned, until their confirmation and validation of the scam highly implicated Senator Revilla himself.

As the Supreme Court held in *Napoles v. SB (Third Division)*:²¹

x x x [T]his Court has consistently ruled that the conspiracy among the accused to commit the crime of Plunder is usually an agreement or connivance to secretly cooperate in doing the unlawful act. Even Congress, in its Explanatory Note to the proposed bill criminalizing **Plunder**, recognized that this crime, by its very nature, is committed through a series or combination of acts done "**in stealth and secrecy over a period of time.**"

Seeing as it would be difficult to provide direct evidence establishing the conspiracy among the accused, the Sandiganbayan may infer it "from proof of facts and circumstances which, taken together, apparently indicate that they are merely parts of some complete whole." **It was therefore unnecessary for the Sandiganbayan to find direct proof of any agreement among Napoles, former Senator Enrile and Reyes.** The conspiracy may be implied from the intentional participation in the transaction that furthers the common design and purpose. As long as the prosecution was able to prove that two or more persons aimed their acts towards the accomplishment of the same unlawful object, each doing a part so that their combined acts, though apparently independent, were in fact connected and cooperative, indicating a closeness of personal association and a concurrence of sentiment, the conspiracy may be inferred even if no actual meeting among them was proven.

Here, the implied conspiracy among Napoles and her co-accused was proven through various documentary and testimonial evidence showing that they acted towards the common goal of misappropriating the PDAF of former Senator Enrile.

When Commissioner Susan P. Garcia (Garcia) testified regarding the results of their special audit on the PDAF-funded projects of the government, they found that Napoles and her co-accused committed Plunder through an elaborate scheme. It began through a letter originating from the office of former Senator Enrile being sent to the concerned implementing agency, informing the latter that the office of former Senator Enrile designated Jose Antonio Evangelista (Evangelista) as its representative in the implementation of the PDAF-funded project. Evangelista, who was likewise the Deputy Chief of Staff of former Senator Enrile and acting in representative capacity, then sends another letter to the implementing agency designating a specific NGO to implement the PDAF-funded project. Thereafter, the NGO that was endorsed by Evangelista submits a project proposal to the implementing agency, and proceeds to enter into a memorandum of agreement (MOA) with the implementing agency and former Senator Enrile as the parties. After the

²¹ G.R. No. 224162, November 7, 2017



signing of the MOA, the project proposal is attached to the Special Allotment Release Order (SARO), which allows the implementing agency to incur the expenses that are stated in it. These documents are submitted to the DBM for processing, and if not lacking in requirements, the DBM issues the Notice of Cash Allocation (NCA). This authorizes the payment of the allocated amount to the implementing agency, which is done by way of crediting the same to its account. After the amount is credited to its account, the implementing agency prepares the DVs and checks payable to the identified NGO. The NGO, in turn, drafts and submits the requirements for liquidation (i.e., the accomplishment report, the disbursement report, and the list of beneficiaries) after receiving the check. However, as it turned out, the Special Audit Team found that the beneficiaries denied receiving any proceeds, whether in terms of projects or equipment, from the PDAF of former Senator Enrile.

Commissioner Garcia and the rest of the Special Audit Team found that the release of the PDAF to the concerned NGOs through this system violated the following: (a) DBM National Budget Circular No. 476 dated September 20, 2001, or the guidelines on the release of the PDAF, which requires national government agencies and government-owned and controlled corporations to only implement programs that are within their functions; (b) Government Procurement Policy Board (GPPB) Resolution No. 12-2007, which requires the selection of an NGO through public bidding or negotiated procurement; and (c) COA Circular No. 2007-001 dated October 25, 2007, or the guidelines on the grant, utilization, accounting and auditing of funds released to NGOs.

As already proven, the same scheme rings true in this case, the only difference being that Senator Revilla is the legislator involved and Atty. Cambe is his co-accused who was designated to act in his behalf.

It is not, therefore, in the testimonial accounts of primary whistleblower Benhur K. Luy from which the crime of Plunder was *alone* established. There are virtually much more. The manifold layers which hubbed from the conspiracy may have been complex and great, but none too intricate to avoid detection and validation.

Among the other investigative bodies, it is the *AMLC Inquiry Report on the Bank Transactions Related to the Alleged Involvement of Sen. Ramon B. Bong Revilla Jr. in the PDAF Scam*²² which gains significance at this instance. In this regard, AMLC found:

Year	Cash and Investments per SALN (In Peso)	Transactional Balance (In Peso)	Disparity (In Peso)
2004	-	49,041,826.44	(49,041,826.44)
2005	-	55,035,677.05	(55,035,677.05)
2006	-	58,167,638.84	(58,167,638.84)
2007	3,269,858.00	97,504,762.80	(94,234,904.80)
2008	6,373,540.17	76,438,133.75	(70,070,593.58)
2009	6,472,708.54	95,204,120.78	(88,731,412.24)
2010	81,164,851.55	170,981,280.46	(89,816,428.91)

²² Exhibit Z³ identified by AMLC's Bank Officer Atty. Leigh Vhon G. Santos; TSN dated October 9, 2014, pp. 18-26

In 2004, Revilla and his family transacted with banks in an amount totalling Php49 million. By the end of 2004, as declared in his 2004 SALN, he had no cash on hand or in bank, but the following year, in 2005, he and his family had transactions with banks in an aggregate amount of Php55 million. Once more, despite transacting in huge amounts of cash in 2005, he declared no cash on hand or in bank in his 2005 SALN. And yet again, in 2006, his bank transactions aggregated to Php58.1 million. This pattern seems inconsistent with ordinary human experience. Despite declaring his cash possession in 2007 to 2010, disparities may still be observed between his SALN declaration and transactional balances.

In line with Sections 7 and 8 of R.A. No. 3019 or the Anti-Graft and Corrupt Practices Act, the foregoing may serve as indication of concealment of unexplained wealth.

B. Matching of fund inflows to Revilla's accounts vis-à-vis Luy's ledger

Findings: Between 6 April 2006 to 28 April 2010, Revilla and his immediate family made numerous deposits to their various bank accounts and placed investments totalling Php 87,626,587.63 (Eighty Seven Million Six Hundred Twenty Six Thousand Five Hundred Eighty Seven Pesos and Sixty Three Cents) within 30 (30) days¹⁷³ from the dates mentioned in Benhur Luy's ledger when Revilla, through Cambe, allegedly received commissions or rebates to his PDAF in cash.

The information dated 5 June 2014 accuses Revilla, et.al., of committing the crime of Plunder by repeatedly receiving from Napoles a percentage of the cost of the project to be funded by Revilla's PDAF in consideration of Revilla's endorsement, directly or through Cambe, to the appropriate government agencies of Napoles' NGOs that become the recipients and/or target implementors of Revilla's PDAF projects. The Joint Sworn Statement of Luy and his co-witnesses outlines the details of these cash transfers. Considering that the money transfers were allegedly made in cash, the placements of these money in financial institutions could only have been made through cash deposits. **Examination of the documents gathered from financial institutions reveals that during the period 6 April 2006 to 28 April 2010, Revilla and his immediate family members¹⁷⁴ made numerous cash deposits and placed investments to various financial institutions totalling Php87,626,587.63 (Eighty Seven Million Six Hundred Twenty Six Thousand Five Hundred Eighty Seven Pesos and Sixty Three Cents).** These deposits and investments were made within 30 (thirty) days from the dates mentioned in Luy's ledger when Revilla allegedly received PDAF commissions or rebates through Cambe. Here are the details of said transactions:

Per Luy's Matrix		Per Records of Financial Institutions				
Date	Amount (In Pesos)	Date	Amount (In Pesos)	Transaction	Account No.	Institution
4/6/2006	5,000,000.00	4/10/2006	500,000.00	Cash Deposit	3-660-02345-4	MBTC
		4/10/2006	1,000,000.00	Cash Deposit	3-660-02345-4	MBTC
		Sub-total	1,500,000.00			
6/6/2006	5,000,000.00	6/6/2006	50,000.00	Cash Deposit	3-660-02345-4	MBTC
		6/14/2006	100,000.00	Credit Memo	3-660-02345-4	MBTC
		6/16/2006	100,000.00	Cash Deposit	3-660-02345-4	MBTC
		Sub-total	250,000.00			
3/27/2007	7,500,000.00	3/28/2007	509,600.00	Cash Deposit	102010018576	AUB
		4/11/2007	750,000.00	Cash Deposit	102010018576	AUB
		Sub-total	1,259,600.00			
4/12/2007	9,500,000.00					
4/19/2007	3,000,000.00	4/25/2007	200,000.00	Cash Deposit	102010018576	AUB
8/2/2007	2,000,000.00					
8/10/2007	3,000,000.00	8/13/2007	2,000,000.00	Cash Deposit	3-660-02345-4	MBTC
		8/13/2007	1,000,000.00	IMA Placement	015-411-01058-1	CTBC
		8/13/2007	500,000.00	Cash Deposit	102010018576	AUB
		8/18/2007	103,728.50	Premium	8001202099	BPI-Philam

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Per Luy's Matrix		Per Records of Financial Institutions				
Date	Amount	Date	Amount	Transaction	Account No.	Institution
	(In Pesos)		(In Pesos)			
				Payment		
		9/4/2007	1,000,000.00	Credit Memo	3-660-02345-4	MBTC
		Sub-total	4,603,728.50			
10/16/2007	5,000,000.00					
10/25/2007	2,000,000.00	11/6/2007	100,000.00	Cash Deposit	3-660-02345-4	MBTC
11/15/2007	5,000,000.00					
11/23/2007	3,500,000.00	12/3/2007	300,000.00	Cash Deposit	3-660-02345-4	MBTC
		12/5/2007	800,000.00	Cash Deposit	3-660-02345-4	MBTC
		12/5/2007	2,200,000.00	Cash Deposit	102010001563	AUB
		Sub-total	3,300,000.00			
12/21/2007	10,000,000.00	12/28/2007	200,000.00	Cash Deposit	3-660-02345-4	MBTC
12/26/2007	10,500,000.00	1/3/2008	800,000.00	Cash Deposit	3-660-02345-4	MBTC
		1/7/2008	500,000.00	Cash Deposit	3-660-02345-4	MBTC
		1/9/2008	1,000,000.00	Cash Deposit	102010018576	AUB
		1/9/2008	1,000,000.00	TD Placement	3020017880	AUB
		1/9/2008	1,000,000.00	TD Placement	3020017871	AUB
		1/9/2008	1,000,000.00	TD Placement	3020017863	AUB
		1/9/2008	1,000,000.00	TD Placement	3020017855	AUB
		1/9/2008	1,000,000.00	TD Placement	3020017847	AUB
		1/9/2008	1,000,000.00	TD Placement	3020017839	AUB
		Sub-total	8,300,000.00			
5/9/2008	5,000,000.00	5/9/2008	221,000.00	Cash Deposit	3-660-02345-4	MBTC
		5/16/2008	600,000.00	Cash Deposit	102010018576	AUB
		5/22/2008	1,500,000.00	Cash Deposit	3-660-02345-4	MBTC
		6/2/2008	800,000.00	Cash Deposit	0003660023454	MBTC
		6/3/2008	238,459.13	Cash Deposit	102-01-001992-1	AUB
		6/6/2008	650,000.00	Cash Deposit	102010018576	AUB
		Sub-total	4,009,459.13			
6/24/2008	10,000,000.00	6/24/2008	600,000.00	Cash Deposit	3-660-02345-4	MBTC
7/3/2008	17,250,000.00	7/15/2008	500,000.00	Cash Deposit	102010018576	AUB
7/23/2008	7,750,000.00	7/29/2008	500,000.00	Cash Deposit	3-660-02345-4	MBTC
		7/29/2008	645,000.00	Cash Deposit	102010001563	AUB
		8/1/2008	3,500,000.00	Cash Deposit	0003660023454	MBTC
		8/7/2008	798,000.00	Cash Deposit	102010018576	AUB
		Sub-total	5,443,000.00			

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Per Luy's Matrix		Per Records of Financial Institutions				
Date	Amount	Date	Amount	Transaction	Account No.	Institution
	(In Pesos)		(In Pesos)			
10/24/2008	3,000,000.00	10/31/2008	1,000,000.00	Cash Deposit	3-660-02345-4	MBTC
		11/4/2008	500,000.00	Cash Deposit	3-660-02345-4	MBTC
		11/10/2008	1,000,000.00	Cash Deposit	3-660-02345-4	MBTC
		11/11/2008	500,000.00	Cash Deposit	102010018576	AUB
		11/21/2008	900,000.00	Cash Deposit	102010018576	AUB
		Sub-total	3,900,000.00			
12/5/2008	17,000,000.00					
12/12/2008	2,000,000.00	12/11/2008	1,000,000.00	Cash Deposit	102010018576	AUB
12/15/2008	18,000,000.00	1/13/2009	700,000.00	Cash Deposit	102010018576	AUB
10/6/2009	9,000,000.00	10/6/2009	250,000.00	Cash Deposit	1345009953	RCBC
	9,000,000.00	10/12/2009	1,000,000.00	Cash Deposit	102010018576	AUB
	2,000,000.00	10/16/2009	500,000.00	Cash Deposit	102010018576	AUB
		10/19/2009	15,500,000.00	Cash Deposit	102010018576	AUB
		10/20/2009	200,000.00	Cash Deposit	1345009953	RCBC
		10/27/2009	250,000.00	Cash Deposit	1345009953	RCBC
		Sub-total	17,700,000.00			
10/22/2009	12,000,000.00	11/5/2009	350,000.00	Cash Deposit	102010001563	AUB
		11/6/2009	1,000,000.00	Cash Deposit	102010018576	AUB
		11/10/2009	160,000.00	Cash Deposit	1345009953	RCBC
		11/11/2009	350,000.00	Cash Deposit	1345009953	RCBC
		11/16/2009	3,100,000.00	Cash Deposit	102010018576	AUB
		11/20/2009	1,000,000.00	Cash Deposit	102010018576	AUB
		11/20/2009	500,000.00	Cash Deposit	1345009953	RCBC
		Sub-total	6,460,000.00			
3/17/2010	28,512,500.00	3/25/2010	1,500,000.00	Cash Deposit	1345009953	RCBC
		4/6/2010	2,464,000.00	Cash Deposit	1345009953	RCBC
		4/13/2010	1,500,000.00	Cash Deposit	1345009953	RCBC
		4/15/2010	1,500,000.00	Cash Deposit	102010018576	AUB
4/28/2010	5,000,000.00	4/28/2010	200,000.00	Cash Deposit	1345009953	RCBC
		4/28/2010	3,800,000.00	Cash Deposit	1345009953	RCBC
		5/4/2010	4,000,000.00	Cash Deposit	1345009953	RCBC
		5/7/2010	4,000,000.00	Cash Deposit	1345009953	RCBC
		5/14/2010	3,800,000.00	Cash Deposit	1345009953	RCBC
		5/14/2010	200,000.00	Cash Deposit	102-01-001857-6	AUB
		5/19/2010	136,800.00	Cash Deposit	1345009953	RCBC
		5/21/2010	1,000,000.00	Cash Deposit	102010018576	AUB
		5/21/2010	3,500,000.00	Cash Deposit	1345009953	RCBC
		Sub-total	20,636,800.00			
TOTAL	224,512,500.00	TOTAL	87,626,587.63			

Below is a summary of the foregoing cash deposits and investments:

2006 (Amount in Pesos)	2007 (Amount in Pesos)	2008 (Amount in Pesos)	2009 (Amount in Pesos)	2010 (Amount in Pesos)	Total (Amount in Pesos)
1,757,000.00	17,963,328.50	16,152,459.13	24,160,000.00	27,600,800.00	87,626,587.63

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Noteworthy is the fact that Revilla did not declare any cash on hand or deposit in banks in his 2006 SALN. In 2007, he declared a total of Php3.3 million cash and deposits but notice that the inflows to his account for that particular year amounted to almost Php18 million. In 2008, he declared a total of Php6.4million cash and deposits in his SALN but the total inflows to his account for that year based on the above table amounted to P16.1 million. In 2009, he declared almost similar amount of cash and deposits (Php6.5 million) in his SALN but notice in the foregoing table that he had a total of inflows amounting to Php24.1 million.

In the *majority opinion*, however, the AMLC Report was disparaged as “*not conclusive*” mainly because it could not be deduced with certainty whether the accounts examined by the AMLC from 2006 to 2010 “*solely comes from accused Revilla alone*” or whether the accounts were “*fresh funds brought into the account or withdrawn from another account.*”²³

Point is, this was never the concern of Senator Revilla. The accused never even attempted to debunk the findings of AMLC in his own defense. He simply wallowed in his own defense of denial and forgery. Why should the *majority opinion* now take the cudgels for him?

As presented, the AMLC Inquiry Report was a financial analysis of the irrefutable burgeoning wealth of Senator Revilla, following three (3) methods of evaluation: first, the deposit and withdrawal analysis; second, the verification method; and third, the multiple account analysis.²⁴ Any defiance of these methods, which, as the *majority opinion* ruminates, should have shown the “*bank balances, withdrawals and maturity of placements,*” should have been probed into during trial. Otherwise, it becomes speculative to even surmise what would have been the result of the financial analysis had these variables been taken, assuming they are even critical factors to begin with.

As it turned out, however, the AMLC Inquiry Report indeed relied on Benhur K. Luy’s ledgers, substantiated by the affidavits of the whistleblowers, to strategically pinpoint, like a compass, the accumulation of cash of Senator Revilla made evident from his “*deposits and investments [which] were made within 30 (thirty) days from the dates mentioned in Luy’s ledger when Revilla allegedly received PDAF commissions or rebates through Cambe.*”²⁵

As a whole, the unexplained wealth of Senator Revilla is one glaring fact, left unrefuted, to gloss over. If this should not be considered as the end-all to the PDAF conspiracy, where should this lead to instead?

Yet, it is now Benhur K. Luy’s Summary of Rebates²⁶ and Daily Disbursement Reports (DDR)s²⁷ which the *majority opinion* turns to put down. After having *personally accessed* the CD report of the computer forensics examination, the *majority opinion* alluded to inconsistencies in the

²³ Decision (formerly the Dissenting Opinion), p. 26 (pagination may vary upon finalization)

²⁴ TSN dated October 9, 2014 P.M., p. 53

²⁵ Vide: AMLC Inquiry Report, p. 53; Exhibit “Z”³

²⁶ Exhibits “G-1”

²⁷ Exhibits “AA-1-c,” “BB-2-c,” “BB-3-b,” “BB-4-c,” “BB-5-c,” “BB-6-c,” “BB-7-c,” “BB-8-c,” and “G-1”

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entries, as such: (i) the DDRs did not really indicate the particulars of the PDAF project or whether the monies released were intended for that specific project; (ii) the description of the SARO was specified only on the Summary of Rebates, which Luy admitted to have prepared only after his release to the custody of the NBI; and that (iii) this left a room for doubt that the monies received might have been intended for another purpose or for Cambe alone.”²⁸

Then again, the *majority opinion* later yields to the “*correctness of the report,*” and further assents that the “*DDR’s integrity is intact*” save for the file last saved by “Annabelle Luy” on “7/15/2013 11:26 PM” which it now believes to have been tampered with or modified.²⁹

The vacillation only sets loose what has been left unrefuted by Senator Revilla, who, to repeat only became engrossed in his defense of denial and forgery.

As adverted to, these matters should have been properly questioned during trial. Even if NBI forensic examiner, Special Investigator III Joey I. Narciso, left abroad for good and “*could no longer be contacted as of the time of the writing of this dissent,*”³⁰ the Cybercrime Division of the National Bureau of Investigation (NBI) still exists as a division which can be subpoenaed anytime *during trial*.³¹ The transcription of stenographic notes taken during the testimony of SI Joey I. Narciso, however, remained intact.³² As a matter of fact, the question propounded on cross examination pointing to the file name “Annabelle Luy,”³³ that was last saved only explained that the apparent modification was caused by a change in the operating system of the computer to which it was last copied or transferred, or from Windows to Macintosh, nothing more.³⁴

The *majority opinion’s* allusion to the apparent tampering or modification of the March 2007 disbursement file last saved by “Annabelle Luy” on “7/15/2013 11:26 PM,” however, cannot be left hanging.

Notably, the conclusion was made only on the basis of the metadata of the file, *without* assessing its MD5 Hash Value³⁵ and extended file property³⁶ which have earlier been considered and examined by SI Narciso as part of his

²⁸ Decision (formerly the Dissenting Opinion), p. 37 (pagination may vary upon finalization)

²⁹ *Id.*, pp. 39-40

³⁰ *Id.*, p. 38

³¹ The members of the First Division during the taking of the testimony of SI Joey I. Narciso were Justice Efren N. De La Cruz (Chairperson), Justice Rodolfo A. Ponferrada (Senior Member; now retired) and Justice Rafael R. Lagos (Junior Member, now Chairperson of the Fifth Division)

³² TSN dated October 2, 2014; TSN dated October 30, 2014; TSN dated November 6, 2014 AM and PM

³³ Referring to 2004 September Disbursement.xls

³⁴ TSN dated October 30, 2014, pp. 70-77

³⁵ As shown on the projector during trial; TSN dated November 6, 2014, pp. 27-37

³⁶ Exhibit “RR” common with Exhibit “278-Revilla” and Exhibit “274-Cambe”

computer forensics examination.³⁷ In his Encase Computer Forensic Report, SI Narciso arrived at the conclusion:

To conclude, based on the extracted file properties of the digital files under examination, **this Examiner hereby certifies that the said files were not altered nor modified from the date they were last saved (Date Created and Modified as recognized by Macintosh) up to the examination time** inasmuch as their MAC times will definitely be updated should there be any changes.³⁸

Necessarily, if one were to challenge the authenticity of evidence gathered through the use of EnCase Enterprise Edition, the threshold to be met is quite high. *Courts should disallow challenges* to the authenticity of computer-based evidence absent a specific showing that the 1) computer data in question had been corrupted or manhandled; and 2) that the allegedly manhandled data is relevant to the case. Mere speculation and unsupported theories of alterations to relevant data generally will not suffice.³⁹ Moreover, the mere possibility that computer data could have been altered is "plainly insufficient to establish untrustworthiness."⁴⁰

To reiterate, it was not even Senator Revilla who lifted a finger to challenge the authenticity of the March 2007 disbursement file. Certainly, it should not be this Court.

Finally:

Between April 6, 2006 and April 28, 2010, Revilla and his immediate family made numerous deposits to their various bank accounts and placed investments totaling ₱87,626,587.63 within thirty (30) days from the dates mentioned in Luy's ledgers when Revilla received his rebates through Cambe.	The various sums of money deposited in the accounts of Revilla as found by the Anti-Money Laundering Council (AMLC) are the very same money from Napoles.
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Why should it be doubted that the various sums of money deposited in the accounts of Revilla are the "*very same money from Napoles*" comes as a little off. Was it not Napoles herself who caused the recording of these commissions, rebates or kickbacks, found in Benhuy K. Luy's ledgers?

As the *dissent* of Justice De La Cruz itself aptly summarized:

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³⁷ Vide: Encase Computer Forensic Report marked as Exhibit "PP-1" common with Exhibit "276-Cambe"

³⁸ *Id.*, p. 2

³⁹ John Patzakis and Victor Limongelli (Evidentiary Authentication within the EnCase Enterprise Process Released in June 2003) Retrieved on December 14, 2015 from http://faculty.usfsp.edu/gkearns/Articles_Fraud/EEEauthentication.pdf

⁴⁰ Vide: *United States v. Bonallo*, 858 F.2d 1427

In recording the day-to-day transactions of Napoles from 2004 to 2008, [Luy] used the Windows Operating System, and from 2008 to 2012, an IMAC (Apple). When their office changed computer in 2008, he caused Napoles' employee Rodrigo Calay to transfer all his old files to the IMAC computer. These files were JLN disbursement reports, draft project listings, draft indorsement letters, and other documents needed. He also made back-up files in the external hard drive he bought in 2012 because sometimes Napoles would ask him to work on something over the weekend or even when he was on the field. This was the same external hard drive he turned over to the Cyber Crime Division of the NBI for forensic examination.

XXX XXX XXX XXX.

Benhur K. Luy's DDRs found in his computer files are covered by the Rules on Electronic Evidence which provide that these data entries, being business records, are expressly exempt from the hearsay rule. Section 1, Rule 8 of the Rules on Electronic Evidence⁴¹ provide:

RULE 8: BUSINESS RECORDS AS EXCEPTION TO THE HEARSAY RULE

SECTION 1. *Inapplicability of the hearsay rule.* – A memorandum, report, record or data compilation of acts, events, conditions, opinions, or diagnoses, made by electronic, optical or other similar means at or near the time of or from transmission or supply of information by a person with knowledge thereof, and kept in the regular course or conduct of a business activity, and such was the regular practice to make the memorandum, report, record, or data compilation by electronic, optical or similar means, all of which are shown by the testimony of the custodian or other qualified witnesses, is excepted from the rule on hearsay evidence.

Section 2. *Overcoming the presumption.* – The presumption provided for in Section 1 of this Rule may be overcome by evidence of the untrustworthiness of the source of information, or the method or circumstances of the preparation, transmission or storage thereof.

Since the recorded entries indicate the money trail to which the PDAF allocations were apportioned to, it strongly remains that it is the *very same funds* from the PDAF allocation received by Napoles through her bogus NGOs which were sourced and given to Senator Revilla. The *majority opinion* even gave its full assent to Napoles' conviction.

Oddly, while the *majority opinion* thrived on speculating whether the “*various sums of money deposited in the accounts of Revilla as found by the Anti-Money Laundering Council (AMLC) are the very same money from Napoles,*” it did not extricate Senator Revilla from the civil liability⁴² found

⁴¹ As amended in A.M. No. 01-7-01-SC dated September 24, 2002 entitled Re: *Expansion of the Coverage of the Rules on Electronic Evidence*

⁴² Decision (formerly the Dissenting Opinion), p. 48 (pagination may vary upon finalization)

for *all accused* in the [re-computed] amount of ₱124,500,000.00 which they should answer for in a *joint and several* capacity. It only goes to say, therefore, that since all three accused were made to answer for the same civil liability, the *source* of the accumulation of wealth as found in the criminal liability should only be the *same*.

I maintain, therefore, that the judgment of conviction found in the original *ponencia* could not have been tilted to favor Senator Revilla's acquittal since the Prosecution has presented solid evidence to prove his guilt for the crime of Plunder beyond reasonable doubt.


MA. THERESA DOLORES C. GOMEZ-ESTOESTA
Associate Justice



REPUBLIC OF THE PHILIPPINES

Sandiganbayan

Quezon City

SPECIAL FIRST DIVISION

PEOPLE OF THE PHILIPPINES,

Plaintiff

-versus-

CRIM. CASE NO. SB-14-CRM-0240

For: Plunder

RAMON "BONG" REVILLA, JR.,

ET AL.,

Accused.

X -----X

CONCURRING AND DISSENTING OPINION

DE LA CRUZ, J.

It is fundamental that in a criminal case, the accused is entitled to an acquittal, unless his guilt is shown beyond reasonable doubt. It is likewise rudimentary, however, that proof beyond reasonable doubt does not mean such degree of proof as, excluding possibility of error, produces absolute certainty. Moral certainty is only required, or that degree of proof which produces conviction in an unprejudiced mind.¹

Parenthetically, direct evidence is not a condition *sine qua non* to prove the guilt of an accused beyond reasonable doubt. For in the absence of direct evidence, the prosecution may resort to adducing circumstantial evidence to discharge its burden. Crimes are usually committed in secret and under conditions where concealment is highly probable. If direct evidence is insisted on under all circumstances, the prosecution of vicious felons who committed heinous crimes in secret or secluded places will be hard, if not impossible, to prove.²

¹ People v. Bacalzo, 195 SCRA 557, 566

² People v. Navarro, Jr., 407 SCRA 221, 235-236

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DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 2 of 141

x-----x

It is under the foregoing hornbook doctrines that I moored my concurrence to the verdict of conviction of accused Janet Lim Napoles and Richard A. Cambe, and my respectful dissent to the acquittal of accused Ramon "Bong" Revilla, Jr. My reasons are elucidated below.

For a comprehensive and better appreciation of this case, let me first detail its precursors.

THE CHARGE

Ramon "Bong" B. Revilla, Jr. (Revilla), a member of the Philippine Senate, stands charged for Plunder, defined and penalized under Section 2 of Republic Act No. 7080, as amended, relative to the utilization of his Priority Development Assistance Fund (PDAF) sourced from the national treasury, and allocated to his office by virtue of a General Appropriation Act (GAA). In committing the offense, it is alleged that he conspired with his staff Richard A. Cambe (Cambe), and private individuals Janet Lim Napoles (Napoles), Ronald John Lim (Lim), and John Raymund de Asis (de Asis). The accusatory portion of the amended Information against all the accused reads:

In 2006 to 2010, or thereabout, in the Philippines, and within this Honorable Court's jurisdiction, above-named accused **RAMON "BONG" BAUTISTA REVILLA, JR.**, then a Philippine Senator and **RICHARD ABDON CAMBE**, then Director III at the Office of Senator Revilla, Jr., both public officers, committing the offense in relation to their respective offices, conspiring with one another and with **JANET LUY LIM NAPOLES, RONALD JOHN BERNARDO LIM**, and **JOHN RAYMUND DE ASIS**, did then and there willfully, unlawfully, and criminally amass, accumulate and/or acquire ill-gotten wealth amounting to at least **TWO HUNDRED TWENTY FOUR MILLION FIVE HUNDRED TWELVE THOUSAND FIVE HUNDRED PESOS (Php224,512,500.00)**, through a combination or series of overt criminal acts, as follows:

- a) by repeatedly receiving from **NAPOLES** and/or her representatives **LIM, DE ASIS**, and others, kickbacks or commissions under the following circumstances: before, during and/or after the project identification, **NAPOLES** gave, and **REVILLA, JR.** and/or **CAMBE** received, a percentage of the cost of a project to be funded from **REVILLA, JR.**'s Priority Development Assistance Fund (PDAF), in consideration of **REVILLA, JR.**'s endorsement, directly or through **CAMBE**, to the appropriate government agencies, of **NAPOLES'** non-

43

DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.

Crim. Case No. SB-14-CRM-0240

Page 3 of 141

x-----x

government organizations which became the recipients and/or target implementors of REVILLA, JR.'s PDAF projects, which duly-funded projects turned out to be ghosts or fictitious, thus enabling NAPOLES to misappropriate the PDAF proceeds for her personal gain;

- b) by taking undue advantage, on several occasions, of their official positions, authority, relationships, connections, and influence to unjustly enrich themselves at the expense and to the damage and prejudice, of the Filipino people and the Republic of the Philippines.

CONTRARY TO LAW.

To date, Lim and De Asis have remained at large.

THE PROCEDURAL ANTECEDENTS

On June 6, 2014, the Office of the Ombudsman (OMB) filed before the Sandiganbayan an Information for Plunder, defined and penalized under Republic Act 7080, against the above-named accused.

On June 13, 2014 and June 16, 2014, Revilla, Cambe and Napoles filed their separate motions for judicial determination of probable cause. In an Order, dated June 19, 2014, the Court denied the said motions, and directed the issuance of a warrant of arrest against them. The Court likewise denied the separate motions for reconsideration of Revilla and Cambe of the said Order.³

Meanwhile, all the accused brought on petitions for certiorari before the Supreme Court the OMB's finding of probable cause. The High Court denied the said petitions in its Decision, promulgated on December 6, 2016.⁴

Upon arraignment, on June 26, 2014, Napoles and Cambe pleaded not guilty to the charge against them. On the other hand, Revilla refused to enter any plea. Thus, pursuant to Section 1(c), Rule 116 of the Rules of Criminal Procedure,⁵ the Court entered a plea of not guilty on his behalf.

³ Resolution, dated September 24, 2014, Vol. XXVII, pp. 396-398

⁴ G.R. Nos. 212694-95, 212014-15, 213536-37, 213477-78, 213532-33

⁵ SECTION 1. Arraignment and Plea; how made. – xxx xxx xxx

(c) When the accused refuses to plead or makes a conditional plea, a plea of not guilty shall be entered for him.

70

DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 4 of 141

x-----x

Subsequently, Revilla, Cambe and Napoles separately filed petitions/applications for bail. After a summary hearing, the Court, in a Resolution, dated December 1, 2014, denied them temporary liberty. They moved for the reconsideration of the denial, but the same was denied in a Resolution, dated March 26, 2015.

Accused Revilla, Cambe and Napoles brought before the Supreme Court the denial of their bail applications via petitions for certiorari under Rule 65 of the Rules of Court. Later, Revilla withdrew his petition. In a decision promulgated on July 24, 2018,⁶ the Supreme Court dismissed the petitions finding no grave abuse of discretion on the part of this Court in denying the accused bail. In the same decision, the Court's resolution granting the prosecution's *ex-parte* motion for issuance of a writ of preliminary attachment/garnishment against the monies and properties of Revilla, as well as the resolution denying the prosecution's motion to transfer the place of detention of Revilla and Cambe to the Bureau of Jail Management and Penology (BJMP) in Camp Bagong Diwa or other similar facilities of the BJMP, was upheld.

Revilla, in a Motion to Quash, dated February 6, 2017, moved for the quashal of the subject Information on the grounds that the facts charged did not constitute the offense of plunder, and that the Information did not adequately inform him of the nature and cause of accusation against him. The Court denied the said motion in its Resolution, dated February 23, 2017.⁷ Revilla then filed a motion to reconsider the said resolution, which the Court also denied.⁸

Pre-trial ensued. The parties entered into the following stipulations and agreements, as reflected in the Pre-Trial Order:⁹

Stipulations of Facts

1. Accused Revilla admitted that he was Senator of the Republic of the Philippines at the time material of this case.

⁶ *Revilla v. Sandiganbayan*, G.R. Nos. 218232, 218235, 218266, and 218903; Denied with finality on January 31, 2017 (Record, Vol. XLVI, p. 176); Entry of Judgment (Record, Vol. XLVII, p. 182)

⁷ Record, Vol. XLIV, pp. 600-618

⁸ Resolution, dated April 20, 2017, Vol. XLVI, pp. 444-451

⁹ Record, Vol. XLVII-A

7/5

DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 5 of 141

x----- x

2. Accused Napoles admitted that Benhur Luy is her second-degree cousin.
3. The prosecution admitted that Janet Lim Napoles, Ronald John Lim and John Raymond de Asis were private individuals and not public officers discharging administrative or judicial function.
4. The prosecution and accused Cambe stipulated that the Court has jurisdiction over the person of accused Revilla, Cambe and Napoles.
5. Accused Revilla, through counsel, admitted the participation of Senator Revilla in the use or utilization of his PDAF allocation, i.e., the endorsement of the programs and projects as identified in the pertinent General Appropriations Act and the menu of the DBM, which he submitted to the Senate President, and the Senate Finance Committee Chair (pp. 57-58, TSN, June 19, 2014 a.m.).¹⁰
6. Accused Cambe admitted that he was Director III of the office of Senator Revilla at the time material to this case.¹¹
7. In order to dispense with plaintiff's proposed witness from the Senate Records, accused Revilla stipulated that plaintiff's documentary evidence pertaining to his Statements of Assets Liabilities and Net Worth (SALN) are faithful reproductions of the copies which he submitted to the Senate from 2004 to 2010.¹²

Stipulations as to the exhibits

1. The defense stipulated on the existence, authenticity and due execution of the affidavits (Sinumpaang Salaysay) executed by Benhur Luy, marked as follows:
 - **Exhibit F** – Joint Sworn Statement dated 05 August 2013
 - **Exhibit G** – Pinagsamang Sinumpaang Salaysay dated 11 September 2013
 - **Exhibit H** – Affidavit dated 12 September 2013

¹⁰ Amendments introduced by the Prosecution in its *Partial Corrections and/or Observations*

¹¹ Admission made during the June 1, 2017 proceedings

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DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 6 of 141

x-----x

- **Exhibit U** – Affidavit dated 08 November 2013 (pp. 72-74,¹³ TSN, July 24, 2014 a.m.);
- 2. [deleted]¹⁴
- 3. The faithful reproduction of Exhibits JJ, JJ-1 and LL, which are certificates of trainings and seminars attended by Joey Narciso (p. 31, TSN, Oct. 2, 2014 p.m.);
- 4. The faithful reproduction of Exhibit KK, which is an Assignment Slip (pp. 37-38, TSN, August 28, 2014);
- 5. The faithful reproduction of Exhibit NN, which is a letter (pp. 43-44, TSN, August 28, 2014);
- 6. The prosecution stipulated that the computer printout (Exhibit 6-Napoles, subsequently re-marked as exhibit 7-a-Napoles)¹⁵ showing the date when the file was last written, represents what was reflected on the screen projecting the hard disk extracted from the computer of Benhur Luy (p. 68, TSN, Aug. 28, 2014);
- 7. [Accused Cambe stipulated that the computer printout of worksheet No. 6 of April 2006 Disbursement.xls (Exhibit Z-1-b) is a faithful reproduction of what was projected on the screen projecting the hard disk extracted from the computer of Benhur Luy (p. 80, TSN, Aug. 28, 2014) – deleted];¹⁶
- 8. Accused Revilla and Cambe stipulated that the signatures appearing in the Articles of Incorporation of Agri and Economic Program for Farmers Foundation, Inc. (AEPFFI), Masaganang Ani Para sa Magsasaka Foundation, Inc. (MAMFI), People's Organization for Progress and Development Foundation, Inc. (POPDFI) and Philippines Social Development Foundation, Inc.

¹³ Amendment introduced by accused Revilla in his Comment (On the draft Pre-trial Order), dated February 15, 2017, and accused Cambe in his Comment to the Pre-Trial Order, dated February 18, 2017

¹⁴ Stipulation repudiated by accused Revilla in his Comment (On the draft Pre-trial Order), dated February 15, 2017, and accused Cambe in his Comment to the Pre-Trial Order, dated February 18, 2017.

¹⁵ Amendment introduced by accused Napoles in her Comment (Re:Draft Pre-Trial Order), dated February 20, 2017.

¹⁶ Stipulation repudiated by accused Revilla in his Comment (On the draft Pre-Trial Order), dated February 15, 2017, and accused Cambe in his Comment to the Pre-trial Order, dated February 18, 2017.

DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 7 of 141

x-----x

(PSDFI), as well as the liquidation documents, are the signatures of Merlina Suñas (pp. 7-8, TSN, Sept. 4, 2014);

9. Accused Revilla, Cambe and Napoles stipulated that the documents marked as Exhibits SS, SS-1 to SS-5 (which are photocopies of Merlina Suñas, Philhealth ID, UCPB ATM payroll account with JLN and JLN ID, Maxicare Premium Health Card ID, Jo-Chris ID and People's Organization for Progress and Development Foundation, Inc. ID) are faithful reproductions of their originals (pp. 21-22, TSN, Sept. 4, 2014);
10. The parties stipulated on the existence of the twelve (12) Special Allotment Release Orders (SAROs), namely:¹⁷
 - (a) SARO No. ROCS-07-05486, dated 23 March 2007, in the amount of ₱25,000,000.00;
 - (b) SARO No. ROCS-07-08553, dated 30 October 2007, in the amount of ₱35,000,000.00 (Exhibit J);
 - (c) SARO No. ROCS-07-08555, dated 30 October 2007, in the amount ₱22,000,000.00 (Exhibit A-24-a; Exhibit K);
 - (d) SARO No. ROCS-08-05254, dated 18 June 2008, in the amount of ₱65,000,000.00;
 - (e) SARO No. ROCS-08-05660, dated 8 July 2008, in the amount of ₱15,000,000.00 (Exhibit A-27);
 - (f) SARO No. D-08-09789, dated 12 December 2008, in the amount of ₱40,000,000.00 (Exhibit A-28-a);
 - (g) SARO No. D-08-09558, dated 20 November 2008, in the amount of ₱40,000,000.00;
 - (h) SARO No. ROCS-09-04953, dated 9 July 2009, in the amount of ₱40,00,000,00 (Exhibit A-30-a and A-36-a);

¹⁷ Inclusion of the SARO exhibits markings as Exhibits I, L, M, N, O, P, Q, R, T, S were amendments introduced by the Prosecution in its Partial List of Corrections and/or Oppositions.

43

DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 8 of 141

x-----x

- (i) SARO No. ROCS-09-02357, in the amount of ₱40,000,000.00 (Exhibit A-31-a);
 - (j) SARO No. G-09-07065, dated 25 September 2009, in the amount of ₱80,000,000.00 (Exhibit A-32-a);
 - (k) SARO No. ROCS-09-00949, dated 24 February 2009, in the amount of ₱20,000,000.00 (Exhibit A-37-a);
 - (l) SARO No. ROCS-09-04973, dated 9 July 2009, in the amount of ₱85,000,000.00 (Exhibit A-34-a and A-35-a). (TSN, July 10, 2014, pp. 69-76)¹⁸
11. The parties also stipulated on the existence of the documentary exhibits common to them.
12. The prosecution stipulated on the existence of Exhibits 15 Series-Napoles, which is a Certification, dated 19 November 2013, issued by the Bureau of Immigration representing the travel documents of Napoles for the period January 1, 2004 to December 31, 2012).
13. The defense¹⁹ stipulated on the existence and authenticity of Exh. A – Commission on Audit – Special Audit Office Report No. 2012-03 (also Exhibit 16-Napoles). (TSN, July 3, 2014, p. 19)
14. Additionally, the accused stipulated on the following documentary exhibits of the prosecutions:²⁰
- (a) Faithful reproduction of Exhibit LL-1, which is Benhur Luy's Affidavit (pp. 37-39, TSN, Oct. 2, 2014 p.m.);

¹⁸ Amendment introduced by accused Revilla in his Comment (On the draft Pre-Trial Order), dated February 15, 2017, and accused Cambe in his Comment to the Pre-Trial Order, dated February 18, 2017.

¹⁹ Amendment introduced by accused Revilla in his Comment (On the draft Pre-Trial Order), dated February 15, 2017, and accused Cambe in his Comment to the Pre-trial Order, dated February 18, 2017.

²⁰ Amendments introduced by the Prosecution in its Partial Corrections and/or Observations.

DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 9 of 141

x-----x

- (b) Faithful reproduction of Exhibit MM, which is a Memorandum, dated 27 January 2014 (TSN, Id., pp. 39-40);
- (c) Faithful reproduction of Exhibit OO, which is a Case Assignment Slip (TSN, Id., pp. 40-41);

They agreed on the following issues to be resolved:

As proposed by the prosecution:

- Whether accused Revilla, Jr. and/or Cambe conspired with one another and with Napoles, Lim and De Asis in receiving kickbacks or commissions in the total amount of at least Php224,512,500.00 from Napoles in consideration of Revilla, Jr.'s endorsements of Napoles' NGOs directly or through Cambe, of Napole's NGOs as recipients and/or target implementors of Revilla, Jr.'s PDAF projects, which turned out to be fictitious,²¹ and .
- Whether accused Revilla and/or Cambe, in conspiracy with one another and with their co-accused Napoles, Lim and De Asis, amassed, accumulated and acquired ill-gotten wealth in the amount of at least Php224,512,500.00, thereby unjustly enriching themselves at the expense of the Filipino people and the Republic of the Philippines.

As Proposed by accused Revilla:

- A. Whether the Amended Information charging the accused of plunder under RA No. 7080 informs him of the nature and cause of accusation against him as required by the Constitution and his right to due process;
 - 1) Whether RA No. 7080 sufficiently informs, in language "that the common world will understand" that should he commit certain acts, described in terms that a common man will understand, he shall suffer the consequences provided in the law.

²¹ Amendment introduced by the plaintiff in its Memorandum, dated April 7, 2017.

DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 10 of 141

x-----x

- B. Whether the amended Information alleges facts constituting the offense of plunder under RA 7080 (Plunder Law);
- 1) Whether the Amended Information sufficiently informs the accused in the language and in terms that the common man will understand, of the acts he has allegedly committed and on the basis of which he is charged with the offense of plunder;
 - 2) Whether the following allegations of the Information [Part (a)] above, may be regarded as alleging "ill-gotten wealth" under the Plunder Law:

xxx xxx xxx

In 2006 to 2010 or thereabout, in the Philippines, and within this Honorable Court's jurisdiction, above-named accused RAMON "BONG" BAUTISTA REVILLA, JR., then a Philippine Senator and RICHARD ABDON CAMBE, then Director III at the Office of Senator Revilla, Jr., both public officers, committing the offense in relation to their respective offices, conspiring with one another and with JANET LUY LIM NAPOLES, RONALD JOHN BERNARDO LIM, and JOHN RAYMUND DE ASIS, did then and there willfully, unlawfully, and criminally amass, accumulate, and/or acquire ill-gotten wealth amounting to at least TWO HUNDRED TWENTY FOUR MILLION FIVE HUNDRED TWELVE THOUSAND FIVE HUNDRED PESOS (Php224,512,500.00) xxx as follows:

- a) by repeatedly receiving from NAPOLES and/or her representative LIM, DE ASIS, and others, kickbacks or commissions under the following circumstances: before, during and/or after the project identification, NAPOLES gave, and REVILLA, JR. and/or CAMBE received, a percentage of the cost of a project to be funded from REVILLA, JR.'s Priority Development Assistance Fund (PDAF) xxx;
- 3) Whether the following allegations in the Amended Information [Part (b)] allege facts that the ill-gotten wealth was acquired "through a combination or series of overt or criminal acts":

2/3

DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 11 of 141

x-----x

- a) x x x in consideration of REVILLA, JR.,’s endorsement, directly or through CAMBE, to the appropriate government agencies, of NAPOLES’ non-government organizations which became the recipients and/or target implementors of REVILLA, JR.’s PDAF projects, which duly-funded projects turned out to be ghosts or fictitious, thus enabling NAPOLES to misappropriate the PDAF proceeds for her personal gain;
- C. Whether those facts alleged, as required by Parts (a) and (b), have been proven by proof beyond reasonable doubt;
- 1) Whether the evidence proffered by the prosecution is admissible being relevant and competent, in accordance with the rules of evidence.

Corollary issues

- a) Whether the amount of Php224,512,500.00 allegedly amassed, accumulated or acquired by Revilla by receiving or collecting from Napoles kickbacks or commissions under the following circumstances: before, during and/or after the project identification, Napoles gave, and Revilla, Jr. and/or Cambe received, a percentage of the cost of a project to be funded from Revilla, Jr.’s Priority Development Assistance Fund (PDAF) may be regarded as ill-gotten wealth under the Plunder Law considering the following:

That Napoles is not alleged to be a public officer, nor one who may act in behalf of a public officer, nor one who may act in behalf of a public officer holding public funds, and consequently, the assumption would be that the funds purportedly or allegedly delivered or given to Revilla are not public funds, may such funds be the subject of the offense of plunder?

- b) That Information alleges: ... “in consideration of REVILLA, JR.’s endorsement, directly or through CAMBE, to the appropriate government agencies, of NAPOLES’ non-government organizations which became the recipients and/or target implementors of REVILLA, JR.’s PDAF

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DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 12 of 141

x-----x

projects, which duly-funded projects turned out to be ghosts or fictitious, thus enabling NAPOLES to misappropriate the PDAF proceeds for her personal gain;

Since the ill-gotten wealth allegedly amassed, accumulated or acquired by Revilla is explicitly identified to be the amount of ₱224,512,500.00 described in paragraph (a) of the Amended Information; consequently, not including the PDAF proceeds of the ghost projects misappropriated by Napoles, whether evidence regarding the matter may be admitted and considered in the instant case.

- c) The Information also alleges as follows: xxx
 - b) by taking undue advantage, on several occasions, of their official positions, authority, relationships, connections, and influence to unjustly enrich themselves at the expense and to the damage and prejudice, of the Filipino people and the Republic of the Philippines.

Likewise, the undefined and unspecified amount by which accused allegedly "unjustly enrich[ed] themselves..." may be regarded as part of the "ill-gotten wealth" subject matter of the case and whether evidence on the matter may be admitted and considered in the instant case.

As proposed by accused Cambe:

Overall issues:

- A. Whether the Amended Information alleges facts constituting the offense of Plunder under Plunder Law (RA 7080); and
- B. Whether those facts were proved by proof beyond reasonable doubt.

Resulting issues:

1. Whether the amount of ₱224,512,500.00 allegedly amassed, accumulated or acquired by Revilla and Cambe by receiving or

2/3

DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 13 of 141

x-----x

collecting from Napoles that amount by way of kickbacks or commissions under the following circumstances: before, during and/or after the project identification, Napoles gave, and Revilla, Jr. and/or Cambe received, a percentage of the cost of a project to be funded from Revilla, Jr.'s Priority Development Assistance Fund (PDAF) may be regarded as ill-gotten wealth under the Plunder Law considering the following:

- a) That Napoles is a private person and not a public officer;
- b) That Napoles is not acting in behalf of a public officer holding public funds; and consequently,
- c) That the assumption would be that the funds purportedly or allegedly delivered or given by Napoles to Revilla and Cambe are not public funds.

Whether such funds coming from Napoles be the subject of the offense of plunder;

- 2. By the allegations of the Information, assuming the alleged amount of ₱224,512,500.00 was received by Revilla from Napoles and/or her representatives, in consideration of Revilla, Jr.'s endorsement, directly or through Cambe, to the implementing government agencies, of Napoles' NGO, and which projects turned out to be ghost or fictitious, thus enabling Napoles to misappropriate the PDAF proceeds for her personal gain, whether the delivery of the money or its receipt be considered as through an overt criminal act defined in Sec. 1(d);
 - a) Whether the alleged endorsement of accused Revilla to the implementing agencies of Napoles' NGO among those overt criminal acts listed in Section 1(d) of RA 7080 constituting plunder;
 - b) Whether the delivery of money or receipt by accused Revilla be considered as through an overt criminal act defined in Section 1(d) of the Plunder Law;
- 3. Assuming as falling under Sec. 1(d), whether the allegation that the acts in the amended Information sufficiently allege that such

73

DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 14 of 141

x-----x

amounts were "repeatedly" received or delivered, constitute a "combination or series";

4. The Information itself alleges that: thus, enabling Napoles to misappropriate the PDAF proceeds for her personal gain:
 - a) The Information itself stated that it was only Napoles who misappropriated the proceeds of the PDAF releases and solely gain from the transactions.
 - b) There is nothing in the amended Information that states that what accused Revilla received actually came from his PDAF allocation but rather only accused Napoles misappropriated the PDAF proceeds solely for her personal gain.

Overall issues:

- A. Whether accused Cambe has an ill-gotten wealth of at least ₱50,000,000.00;
- B. Whether the acts or declaration of Benhur K. Luy, Marina C. Sula and Merlina T. Suñas against accused Cambe are covered by the *res inter alios acta* rule; and
- C. Assuming that the allegations of the amended Information sufficiently alleged acts constituting the offense of Plunder under RA No. 7080, whether all the facts have been established by proof beyond reasonable doubt.

As proposed by accused Napoles:

- Whether accused Janet Lim Napoles is guilty of the crime Plunder as alleged in the Information;
- Whether the allegations in the Information would constitute the crime of Plunder as defined in R.A. No. 7080; and
- Whether the money allegedly given to herein accused public officials is ill-gotten wealth.

4/3

DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 15 of 141

x-----x

At the trial, the parties, except for Napoles, presented witnesses.

Upon the admission of the prosecution's documentary evidence, Revilla, Cambe and Napoles moved for leave of court to file demurrer to evidence. After hearing the oral arguments of both sides, the Court resolved to deny the motion.²² The Court also denied their motions for reconsideration.²³

Revilla filed a petition for certiorari before the Supreme Court,²⁴ assailing the denial of his motion for leave to file demurrer to evidence. However, he later asked the Supreme Court to suspend further proceedings of his petition, in view of the submission for decision of the instant case.

THE FACTUAL BACKDROP

The investigation of the OMB which eventually led to the filing of the present case was formally initiated by the National Bureau of Investigation (NBI) and Atty. Levito Baligod in a complaint for plunder against Revilla, Cambe and Napoles, together with some officers from different Implementing Agencies (IAs), and officials of the DBM.

The NBI first uncovered what has been infamously branded as the "Pork Barrel Scam" when on March 22, 2013 agents of the NBI rescued Luy, who was said to have been illegally detained by his second cousin Napoles, in the South Wing Gardens of the Pacific Plaza Tower, Bonifacio Global City, Taguig City.

While under the custody of the NBI, Luy exposed the anomaly in the use of the PDAFs of lawmakers, including Revilla, in complicity with Napoles, other public officers and private individuals. Further inquiry by the NBI, which entailed series of interviews of former Napoles' employees, revealed the immensity of misuse, misappropriation and conversion of the fund, and the layers of stratagem employed to extract the money from the national treasury.

²² Open Court Order, dated December 7, 2017

²³ Resolution, dated December 28, 2017

²⁴ G.R. No. 236174

73

DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 16 of 141

x-----x

Prior to the revelation of Luy, the Commission on Audit (COA) already started a government-wide performance audit on June 15, 2010 which was concluded on September 13, 2012, with respect to the allocation and utilization of the PDAF of certain lawmakers from calendar year 2007 to 2009, as well as the implementation of projects funded from it. The objective of the audit was to determine the propriety of the PDAF's release by the DBM and the efficient utilization of funds and effective implementation of the projects by the IAs.²⁵

Among the subjects of the audit was Revilla's PDAF. In the course of the audit, the audit team wrote Revilla a letter, dated July 8, 2011, with attached documents. Based on the 168 documents annexed to the letter, the COA noted a number of violations in the use of Revilla's PDAF, *viz*:

1. Revilla indorsed the NGOs to the IAs which was contrary to the mandate of Circular No. 12-2007 that it should be the IA which should choose the NGO in a public bidding.

2. The chosen NGOs had no business permits; either their addresses could not be found or they were residential houses without equipment or office spaces; and their Tax Identification Numbers and Authority to Print official receipts were used by other suppliers.

3. No projects were implemented.

4. The suppliers selected were questionable.

The result of the COA audit triggered an investigation.

The evidence gathered by the NBI and the COA was scrutinized by the OMB in a preliminary investigation. After hearing the parties and due consideration of the case before it, the OMB found probable cause to indict all the herein accused for the serious offense of plunder. The prosecution presented evidence to this Court in a quest to hold criminally accountable Revilla and his supposed cohorts Cambe, Napoles, Lim, and De Asis, for the pillage of the people's money to the tune of ₱224,512,500.00.

²⁵ By virtue of COA Office Order No. 2010-309, dated May 13, 2010 (Exhibit A-2) and subsequent issuances (Exhibits A-2-a to A-2-c)

DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 17 of 141

x-----x

EVIDENCE PRESENTED AT THE BAIL HEARINGS

The evidence presented during the bail hearings shall be considered automatically reproduced at the trial.²⁶

The evidence adduced by the prosecution and the defense at the hearings of the separate petitions/applications for bail of Revilla, Cambe and Napoles was summarized in the Court's Resolution, dated December 1, 2014, in this wise:

For the Prosecution

Susan P. Garcia, Assistant Commissioner, Special Services Sector of the COA since February 13, 2014; Director of the Special Audit Office from 2008 to February 2014.

She testified that the COA is mandated to examine all unsettled accounts pertaining to the revenues, receipts, and utilization of funds of the government; to promulgate accounting rules and regulation related to auditing and accounting procedures, including the prevention of unnecessary, extravagant, and unconscionable expenditures; and to define the audit scope, methods, and procedures to be performed in the conduct of audit.

Special audits are audits other than regular audits, performed by resident auditors. These include government wide performance audits, sectoral audit, agency performance-based audit, levy audit, and rate audit.

By virtue of COA Office Order No. 2010-309, dated May 13, 2010, COA Office Order No. 2010-327, dated May 18, 2010, COA Office Order No. 2011-039, dated January 19, 2011, and COA Office Order No. 2011-428, dated June 17, 2011, signed by then COA Chairman Reynaldo A. Villar, an audit team was created to conduct a government wide performance audit of the Priority Development Assistance Fund (PDAF). This was done because of the emerging issues in the utilization of the said fund based on the audit reports of their resident auditors, such as unliquidated fund transfers, undocumented disbursements, and other violations of existing rules and regulations in the disbursements of the fund. She oversaw and supervised the conduct of these audits, personally reviewed all documents presented, signed all confirmation letters to the beneficiaries and suppliers, and participated in the discussions of the audit team.

²⁶ Section 8, Rule 114 of the Rules of Court

2/1

DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 18 of 141

x-----x

The subject audit comprised the 2007 to 2009 PDAF transactions, including that of Revilla, consisting of 772 projects of 82 NGOs. It covered implementing agencies such as the Department of Social Welfare and Development (DSWD), Department of Public Works and Highways (DPWH), National Agri-Business Corporation (NABCOR), Technology Livelihood Resource Center (TLRC/TRC), National Livelihood Development Corporation (NLDC), Department of Agriculture (DA), and Local Government Units (LGUs).

In the conduct of the audit, they first obtained all the rules and regulations affecting the utilization and allocation of the PDAF. They gathered all documents pertaining to disbursements charged against the PDAF from the implementing agencies. In the case of Revilla's PDAF, they gathered the Special Allotment Release Order (SARO), the Notice of Cash Allocation (NCA), Disbursement Voucher (DV) with attached endorsement letters, Memoranda of Agreement (MOA), liquidation documents consisting of Delivery Receipts, Official Receipts, Accomplishment Reports, Reports of Disbursements and List of Beneficiaries.

A SARO is the authority to obligate or to enter into a commitment issued by the Department of Budget and Management (DBM) to the implementing agencies, in Revilla's case to the DA, the NABCOR, the NLDC and the TRC, through the Bureau of Treasury (BT), and eventually to the NGOs.

Under date July 8, 2011, the COA special audit team wrote Revilla a letter informing him that the audit examination revealed that the NGOs listed therein submitted documents bearing his signature or that of Atty. Richard Cambe as his authorized representative, and requesting confirmation if his signature or that of Atty. Cambe in each of the 168 documents attached to the said letter is authentic. The said letter was personally delivered by a liaison of the COA to the office of Revilla and which was received by a certain "Cha" on July 11, 2011. No similar letter was sent to Cambe. Napoles' signature was not affixed on any of the 168 documents.

In his reply letter, dated July 20, 2011, which was personally delivered to the COA, Revilla confirmed that *"[a]fter going through these documents and initial examination, it appears that the signatures and/or initials on these documents are my signatures or that of my authorized representative."*

Under date August 22, 2011, COA Assistant Commissioner Arcadio B. Cuenco, Jr. wrote Revilla a letter, acknowledging the Senator's confirmation letter, dated July 20, 2011. Since then, and even after the PDAF issues came out in the news, COA heard nothing from Revilla.

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DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 19 of 141

x-----x

After completion on September 13, 2012 of the special audit that started on June 15, 2010, her office prepared the Special Audits Office Report No. 2012-03 (Priority Development Assistance Fund or PDAF and Various Infrastructures) which was signed by her. The Report included and tackled the following SAROs, the existence of which were stipulated by the parties, viz.:

1. No. ROCS-07-05486, dated March 23, 2007 for P25 million;
2. No. ROCS-07-08553, dated October 30, 2007 for P35 million;
3. No. ROCS-07-08555, dated October 30, 2007 for P22 million;
4. No. ROCS-08-5254, dated June 18, 2008 for P65 million;
5. No. ROCS-08-05660, dated July 8, 2008 for P15 million;
6. No. B-08-09789, dated December 12, 2008 for P40 million;
7. No. D-08-09558, dated November 20, 2008 for P40 million;
8. No. ROCS-09-04953, dated July 9, 2009 for P50 million;
9. No. ROCS-09-02357, dated April 15, 2009 for P40 million;
10. No. G-09-07065, dated September 25, 2009 for P80 million;
11. No. ROCS-09-00949, dated February 24, 2009 for P20 million;
and
12. No. ROCS-09-04973, dated July 9, 2009 for P85 million.

Based on the 168 documents attached to the COA's July 8, 2011 letter to Revilla, the audit team noted the following violations of existing rules and regulations in the subject transactions:

1. Revilla endorsed the NGOs to the Implementing Agencies (IAs). This violated Government Procurement Policy Board (GPBB) Circular No. 12-2007 that it should be the implementing agency which should choose the NGO beneficiary in a public bidding. Although, the witness admitted that there was no rule prohibiting the senator to endorse an NGO.

2. The NGOs concerned had no business permits to operate; they could not be found in their supposed addresses or their addresses were residential houses without equipment or office spaces; their TIN was used by another supplier; and their authority to print the official receipts were used by another supplier.

3. There were no projects implemented because the supposed beneficiaries denied that there were such projects.

4. The suppliers selected to supply to the NGOs in this case were questionable. Either the suppliers did not have business permit or was using a TIN of the NGO itself.

The parties stipulated that COA conducted an audit of the PDAF of Revilla; that based on the documents gathered, COA

DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 20 of 141

x-----x

made the findings as stated in the COA Report; and with the findings, COA issued twenty one (21) Notices of Disallowance.

Carmencita Natividad Delantar, since 2000 the Director IV of the Budget and Management Office-G, known as Regional Operations Coordination Office (ROCS) in 2007 to 2009, the processing unit or technical arm of the DBM.

She testified that on July 9, 2014, her office received a subpoena directing them to bring to the Court the SAROs. In compliance with the said subpoena she brought and identified certified copy of SARO No. ROCS-07-05486, dated March 23, 2007, signed by former Secretary Rolando Andaya, certified to be a true copy by Orlando M. Magdaraog, OIC Records Division of the DBM. A SARO is a formatted document consisting of five (5) copies—the white copy (original) is released to the implementing agency, the pink copy goes to the Budget Technical Services, the unit which releases the document, the blue copy goes to the Accounting Office of the COA, the blue-green (light green) copy goes to the originating bureau which processes the release of the document, and the light yellow copy to the DBM Regional Office. The signature is only affixed on the original copy, and four of the copies have a stamped signature, but are considered duplicate originals.

Attached to SARO No. ROCS-07-05486 were Annex A and an ANCAI (Advice of Notice of Cash Allocation). An advice is a letter addressed to the implementing agency saying that for a particular SARO, the cash requirement is issued to the bank, while the NCA goes to the bank. The advice states the number of the NCA, the account number, the branch of the government servicing bank, and the purpose. The purpose shows its relation to the SARO. All implementing agencies have their own individual account.

A SARO is issued to recognize the incurrence of expenditure or it is an authority to incur expenditure. Its issuance is upon the instance of the members of the Congress based on the special provisions of the fund. Special Provision No. 2 of the GAA says that the PDAF shall be released directly to the implementing agency, and the procedure is for the leaders of both Houses to endorse a list to the DBM that will serve as a basis for the Office of the Secretary to instruct the bureau for its processing. Without the SARO, the funds cannot be spent.

Prior to the issuance of a SARO, a list of programs and projects must be submitted to the DBM through the Office of the Secretary. The Office of the Secretary then forwarded the documents to the appropriate Bureau, including her office, as they concerned soft projects, for technical evaluation. This was to

21

DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 21 of 141

x-----x

check whether they complied with the provisions of the GAA on the project menu enacted by Congress, and the authority of the implementing agency. Per evaluation, they did not find anything wrong with the documents, and so they processed the SARO with the imprimatur of the Secretary. Delantar confirmed that there was nothing illegal or wrong with the action of Revilla in submitting the list of projects which was the initial step in the preparation and processing of the SAROs.

The SAROs, with attached documents, which were submitted by Revilla were:

1. No. ROCS-07-05488 with Revilla's letter, dated March 8, 2007;
2. No. ROCS-07-08555 with a project list and Revilla's letter, dated October 15, 2007;
3. No. ROCS-08-05660 with Revilla's letter, dated May 5, 2008;
4. No. ROCS-09-04953 with a project list and an indorsement letter from the Committee on Finance and the Senate President, dated June 29, 2009. This SARO had no letter from Revilla;
5. No. ROCS-09-02357 with Revilla's letter, dated March 10, 2008;
6. No. G-09-07065 with a list of projects received on September 25, 2009;
7. No. ROCS-09-00949 with Revilla's letter, dated February 13, 2009, and a letter, dated February 2, 2009 from the Senate;
8. ROCS 09-04973 with a list of projects, and a letter, dated June 29, 2009 from the Senate President and the Finance Committee.

There were twelve (12) SAROs but only ten (10) were processed by her bureau, the two (2) were processed by Bureau-F. Of the ten (10) SAROs her office processed, five (5) were signed by Undersecretary Relampagos, viz.: (1) No. ROCS-07-08553, dated October 30, 2007, in the amount of P35 million with NCA, dated November 20, 2007; (2) No. ROCS-07-08555, dated October 30, 2007, in the amount of P22 million with NCA, dated November 20, 2007, released to the DA; (3) No. ROCS-08-05254, (4) ROCS-09-04973, and (5) ROCS-09-04953.

4/5

DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 22 of 141

x-----x

Based on the contents of SARO No. ROCS-07-05486, this SARO was upon the initiative of Revilla. Only the Division Chief, Assistant Director, and the Director of the originating bureaus initialed the SARO before the Secretary signs it. However, her office has a routing slip for purposes of checking and evaluation that the SARO has undergone analysis and review.

Other attachments to SARO No. ROCS-07-05486 were a letter, dated March 8, 2007, from Revilla, and a 3-page document denominated as "2007 Priority Projects, Office of Senator Ramon 'Bong' Revilla, Jr.," which was an attachment to the letter forwarded by the Senate.

It was stipulated that if the witness would be asked about the nine (9) other SAROs, she would give the same answers to the questions asked about SARO No. ROCS-07-05486.

Delantar further testified that all the ten (10) SAROs had corresponding NCA or ANCAI.

Delantar identified two (2) more documents, *i.e.*, letter C (Financial Assistance for Deserving Students Scholarship Program with the printed name of Ramon "Bong" Revilla, Jr., and a letter, dated February 2, 2009, signed by Ramon "Bong" Revilla, Jr. Both documents were also attachments to the SARO processed by her bureau. They were submitted by the Senate to the DBM with the list of programs and letter from the leader of the Senate.

At the instance of the Court, Delantar confirmed the process flowchart in the release of SAROs for 2007 to 2009, which was attached by Relampagos in his motion for determination of probable cause, thus:

1. ROCS BMBs (referring to the Budget and Management Bureaus of the department concerned) forward the SARO NCA letter to OSEC for signature and in the absence of the Secretary or the principal, it goes to the Office of the Secretary for Operations and are hand carried by the Director.

2. OSEC forwards the document to the BMB once SARO NCA are signed. BMB records and reproduces a copy of the released documents to be forwarded to the OSEC for release to the legislators, original copies of the released documents are then forwarded to the BTS, as the releasing unit. OSEC furnishes legislators of both houses, copies of SAROs and letters. Next, BMBs forward to BTS the original copies of the SARO NCA and letter.

4/3

DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 23 of 141

x-----x

The Director hand carries the SARO (awaiting signature of the Secretary or USEC) to immediately address the queries of their senior officials, like deficiencies in the documents submitted as reason for non-processing of a SARO for a particular project. It is only her office that can process the issuance of a SARO, not the Office of the Secretary or any other office of the Undersecretaries.

From 2000, pursuant to the provision of the GAA, the congressional districts have to be aware of the releases made particularly for infrastructure. But she was not sure if copies of all these SAROs were given out because it was the Office of the Secretary who did it, usually after the approval of the SARO.

Under the DBM Citizen's Charter, they were supposed to process the SARO within 14 days, but there were factors beyond their control that constrained them to meet the deadline, like late submission of documents. Some SAROs were processed faster than the others provided the documents were complete, like projects for scholarship grants. There were also times that her superior would instruct her to prioritize certain SAROs, like for school building projects, expenditures related to disasters.

Her office did not entertain follow-ups of SAROs and she conveyed this to her staff.

Lorenzo C. Drapete, Director of DBM Bureau-F.

The parties stipulated on the following:

1. Drapete was the Director IV of the DBM Bureau-F;

2. As the head of the Bureau-F, he supervised the processing of SARO No. D-08-09789, dated December 12, 2008, in the amount of P40 Million, and SARO No. D-08-09558, dated November 20, 2008, in the amount of P40 Million (but during the continuation of his direct examination, he said that he was not directly involved in the processing of these SAROs because he only became the Director of Bureau-F in 2002);

3. Drapete would be able to identify the attachments to these SAROs and the signatures therein.

Drapete testified that the two (2) SAROs mentioned were issued upon the initiative of Revilla, and without the action of Revilla the SAROs would not have been processed. But he found nothing irregular on this act.

He further confirmed that the process described by Delantar was the procedure for processing a SARO.

2/3

DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 24 of 141

X-----X

Benhur K. Luy, a licensed Medical Technologist, one of the whistleblowers, and under the Witness Protection Program (WPP) of the Department of Justice (DOJ).

He testified that he and Janet Lim Napoles (Napoles) are second cousins, their grandfathers being siblings and his father (Arthur Luy) and her mother (Magdalena Luy) being first cousins. In September 2002, Napoles made him her personal assistant, and in 2003 or 2004 to December 12, 2012, a finance officer of JLN Corporation owned and controlled by Napoles. As finance officer, he was tasked by Napoles to prepare money for the commissions, kickbacks or rebates of lawmakers and other government officials. Napoles likewise assigned him to assist her in creating non-government organizations (NGOs) and even made him president of one of these NGOs, the Social Development Program for Farmers Foundation, Inc. (SDPFFI).

The creation of NGOs started with Napoles convening her employees to propose agriculture-related names of NGOs. Napoles would then choose from these names to be registered with the Securities and Exchange Commission (SEC) website. After approval and SEC registration, Napoles would assign respective presidents for the NGOs from his drivers, maids, security guards, or employees. Napoles would then direct the chosen presidents to submit names to be used as incorporators. Also upon instruction of Napoles, the presidents and incorporators would submit their tax identification numbers (TIN) or community tax certificates (CTC). If none, Napoles would direct Marina P. Sula (Sula) to secure CTCs and TINs for them. These NGOs/foundations formed were the following:

1. Abundant Harvest For People's Foundation, Inc.
2. Agricultura Para sa Magbubukid Foundation, Inc. (APMFI)
3. Agri & Economic Program for Farmers Foundation, Inc. (AEPFFI)
4. Bukirin Tanglaw Foundation, Inc.
5. Countrywide Agri & Rural Economic Development Foundation, Inc. (CARED)
6. Dalangpan Sang Amon Utod Kag Kasimanwa Foundation, Inc.
7. Ginintuang Alay sa Magsasaka Foundation
8. Gintong Pangkabuhayan Foundation, Inc.
9. Karangyaan Para sa Magbubukid Foundation, Inc.
10. Kasaganahan Para sa Magsasaka Foundation, Inc.
11. Kaupdan Para sa Mangunguma Foundation, Inc.
12. Masaganang Ani Para sa Magsasaka Foundation, Inc. (MAMFI)
13. Masaganang Buhay Foundation, Inc.



DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 25 of 141

x-----x

14. Micro Agri Business Citizens Initiative Foundation, Inc. (MABCIFI)
15. People's Organization for Progress and Development Foundation, Inc. (POPDFI)
16. Philippine Agri & Social Economic Development Foundation, Inc. (PASED)
17. Philippine Social Development Foundation, Inc.
18. Saganang Buhay sa Atin Foundation
19. A Smile Foundation, Inc.
20. Social Development Program for Farmers Foundation, Inc. (SDPFFI)
21. Tanglaw Para sa Magsasaka Foundation, Inc.

These NGOs were formed to channel the PDAF of lawmakers like Senators Ramon M. Revilla, Jr., Jinggoy Estrada, Juan Ponce Enrile, Representatives Rizalina Seachon-Lanete, Rodolfo "Ompong" Plaza, in exchange for rebates or commissions. In the case of Revilla's PDAF, the scheme was explained by Luy as follows:

1. Upon the instruction of Napoles, Luy would draft project listings and email them to Richard Cambe (Cambe), Revilla's chief of staff/chief political officer, for finalization. If Cambe happened to be at their office, Luy would print the draft listings for Cambe to bring for finalization.

2. Luy would either call Cambe to confirm or Cambe would personally come to the JLN office with the finalized project listing attached to Revilla's indorsement letter and stamped "received" by the DBM. They called this "upon listing" whereby at this stage, Napoles was obliged to give the first/half payment agreed, or 25% of the project cost. For this purpose, Luy, upon instruction of Napoles, would prepare their office voucher (in triplicate copies: colored white, pink and yellow). After Napoles had approved the voucher, Luy would get the money equivalent to 25% of the project cost from the vault. He would count the money in front of Cambe before giving it to him. Cambe would then sign all three copies of the voucher to acknowledge receipt of Revilla's commission. No receipts were issued to Cambe. As the money was heavy, it would be put in a trolley, and Cambe would be accompanied by John Raymund de Asis (De Asis) as it was also risky.

There were times that Cambe would get money directly from Napoles. In which case, Napoles would simply relay it to Luy for recording.

3. If nobody would get a commission on that day anymore, Luy would record the transaction in their office computer, as he usually did on a day-to-day basis, encoding the voucher control

2/3

DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 26 of 141

x-----x

number, date, name of personalities, amount disbursed, and the money collected for the day. He made a summary of disbursements report daily.

4. Subsequently, Cambe would fax to the JLN office a copy of the SARO from the DBM. With the copy of the SARO, Luy upon instruction of Napoles, would prepare a draft indorsement letter with Revilla designating the NGO of Napoles and authorizing Cambe as his representative.

5. Cambe would return to the JLN office with the signed indorsement letter of Revilla, Memorandum of Agreement (MOA) signed by Cambe, project proposal, if any, a copy of the SARO with the NCA. Luy would examine the SARO number if it jibed with the indorsement letter of Revilla. He would also check to ensure the amount was correct and the foundation indorsed by Revilla was the same foundation designated by Napoles. If in order, the balance of 25% of the SARO as full payment would be released to Cambe. The same procedure as to the first payment would be followed.

6. The indorsement letter, MOA, project proposal and foundation profile would be submitted to the implementing agency concerned. The IA would then release a check in the name of the foundation. In return, the foundation would issue a receipt to the IA.

7. The check would be brought to the JLN office to be photocopied for office file. This would then be deposited to the NGO's depository bank— Metrobank or Landbank. After the check had been cleared, Napoles who was in possession of the passbook and pre-signed withdrawal slips would asked her trusted employees—Luy, Sula, Suñas, Ronald John Lim, Eulogio Rodriguez, or Evelyn de Leon, to withdraw the money.

8. The money withdrawn would be brought to the JLN office and Luy would record this in his computer. If Napoles had instructions, part of the money would be left in the office vault for the commissions or rebates, and the rest would be deposited to Napoles' owned and controlled corporations. Otherwise, all money would be brought to Napoles' condo at Unit 18B Pacific Plaza Tower, Taguig City. From this money, Napoles would buy dollars to be sent to an account in America to buy properties and sustain the needs of her brother Reynaldo Lim and her daughter Jeane Napoles.

9. Afterwards, the NGO would liquidate with the IA. This was done with the help of Napoles, her children Jo Christine and James Christopher, and her employees. Upon the instruction of Napoles, they would make it appear that the NGO had purchased

27

DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 27 of 141

x-----x

supplies with official receipts, delivery receipts, and sales invoices which were all fake and manufactured in Malabon by Napoles' cousin Manuel Lim Chu. They also simulated certificates of acceptance, reports of disbursement, lists of beneficiaries bearing forged signatures. The list of beneficiaries was just made up by Napoles' people in the office or agents. They would sign for the beneficiaries, and if unfinished, Napoles would bring the list to her house and have her helpers, drivers, or security guards finish the signing.

Of the NGOs mentioned above, Revilla indorsed six (6) from 2006 to 2010. These were the *SDPFFI*, *APMFI*, *Agri and Economic Program AEPFFI*, *POPDF*, *MAMFI* and *PSDFI*. The IAs of these six (6) NGOs were the Technology Resource Center (TRC), formerly Technology Livelihood Resource Center, National Livelihood Development Corp. (NLDC), and National Agri-Business Corp. (NABCOR), an attached agency of the Department of Agriculture (DA).

Napoles made him president of SDPFFI with a promise that she would give him 1% of the project cost. But this did not materialize, although Napoles at times gave him an amount not equivalent to 1%. From 2004 to 2012, he received about P3 million to P4 million from Napoles.

The share of Napoles was dependent on the IAs. With TLRC and NABCOR, she was left with 32%. This was because aside from the 50% that went to Revilla, she gave 5% to Cambe, 3% to TLRC or NABCOR as management fee, 10% as SOP or commission to the head of these IAs. With NLDC, her share was 40%. Besides the 50% of Revilla, 5% of Cambe, and 3% management fee, she gave 2% to her contact in NLDC.

From 2006 to 2012, they were granted twenty (20) SAROs from Revilla's PDAF, sixteen (16) of which were from 2006 to 2010. All sixteen (16) SAROs were brought by Cambe to the JLN office, and Luy had personally seen them. Within these years, SDPFFI received a total of P180 Million from Revilla's PDAF, and Revilla received P90 Million in commission.

In recording the day-to-day transactions of Napoles from 2004 to 2008, he used the Windows Operating System, and from 2008 to 2012 an IMAC (Apple). When their office changed computer in 2008, he caused Napoles' employee Rodrigo Calay to transfer all his old files to the IMAC computer. These files were JLN disbursement reports, draft project listings, draft indorsement letters, and other documents needed. He also made back-up files in the external hard drive he bought in 2012 because sometimes Napoles would ask him to work on something over the weekend or even when he was on the field. This was the same external

2/3

DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 28 of 141

x-----x

hard drive he turned over to the Cyber Crime Division of the NBI for forensic examination.

While all JLN vouchers evidencing receipts by Cambe of his and Revilla's commissions were already shredded upon the instruction of Napoles, Luy had with him a Summary of Rebates showing the rebates or commissions given to Revilla. The summary was based on his financial ledgers or disbursement reports the contents of which were sourced from the JLN vouchers he encoded in his computer on a daily basis, project listings, SAROs, indorsement letters, and NCA. Other than the financial ledgers, their office kept respective folders for Revilla and Cambe with index cards, the project and project amount, the SARO numbers, and the original voucher of JLN Corp., colored white, for the purpose of making the summary reports. However, these documents were all shredded.

Based on the Summary of Rebates Revilla received either personally from Napoles, or mostly through Cambe, which Luy or Napoles, in Luy's presence, personally handed, the amount of **P224,512,500.00** in his PDAF transactions with Napoles. Cambe would either confirm to Luy or Napoles that Revilla had received the money. There never was an instance however that Luy personally handed the money to Revilla. Neither did he personally see Napoles give money directly to Revilla.

There were times that Revilla would advance money from Napoles upon draft listing, not necessarily equivalent to 25% of the cost of the project. On this occasion, Revilla would simply agree to grant Napoles a certain amount prior to the release of the SARO. Revilla's commission would be adjusted to the original agreement of 50% upon the release of the SARO. This explained why there were items in the Summary of Rebates with amount but without a SARO number. For example, on May 9, 2008, Napoles advanced to Revilla (received by Cambe) P5 Million for a PDAF of P80 Million. But the actual amount of PDAF per SARO No. ROCS-08-05254, dated January 1, 2008, was only P65 million. Thus, Revilla per agreement was entitled to only P32.5 Million instead of to P40 Million. On June 24, 2008 (with the SARO), another P10 Million was given to Revilla (through Cambe) and on July 3, 2008, another P17,250,000.00. In sum, Napoles had given Revilla P32,250,000.00 out of the P32.5 million, leaving a balance of P250,000.00. On July 23, 2008, Revilla gave a NABCOR project to Napoles worth P15 million per SARO No. ROCS-08-05660. Thus, the rebate of P7,750,000.00 which comprised the balance of P250,000.00 and the 50% of P15 million which was P7,500,000.00.

Luy confirmed that on August 28, 2008, NABCOR paid SDPFFI P34,920,000.00, and this was deposited to the latter's

27

DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 29 of 141

x-----x

account. However, there was no implementation of the project. To make it appear that there was an implementation, they took pictures with the helpers of Napoles in Pandi, Bulacan to be used as attachment to the liquidation report. Also, upon instruction of Napoles, he showed the inspector from NABCOR their warehouse. Napoles directed her brother Valentino Lim to hide the rotten seeds and damaged sprayers so as not to be seen.

In 2004, 2005, or 2006, there were times that Napoles was able to execute projects, but not with SDPFFI. In these instances, Napoles got the agricultural supplies from TNU Trading and Nutri-Growth which she likewise owned, and they used fake receipts. There was also an occasion that a certain congressman bought sprayers from Napoles which turned out to be damaged. In this transaction, Napoles agreed to a share of 10% for herself and 10% to whoever she was dealing with in NABCOR.

Luy worked with Napoles for ten (10) years and she had been transacting with the government for the same number of years. Luy knew about Napoles' illegal business activities in 2007. He wanted to leave the Napoles group of companies to start his own business dealing with the government.

On December 19, 2012, Napoles confronted Luy suspecting that he was doing business on his own. She took his cellphone, pouch, checkbooks and other bank records, and locked him up at 2501 Discovery Suite at 8:00 in the evening and later transferred to a hotel with the guards of Napoles. In the evening of the next day, he was fetched by a sibling of Napoles, brought to a house in Magallanes and was entrusted to Monsignor Josefino Ramirez.

On March 23, 2013, he was rescued by the NBI and he executed his first affidavit on the same day. In sum, he executed five (5) affidavits (only three were offered by the prosecution) with the NBI, and one (1) with the Field Investigation Office of the Ombudsman.

When he was under investigation, he was asked by the NBI how he could back up his statements about Napoles. Thus, in April 2013, he started making his Summary of Rebates, and in July or August 2013, he printed out his financial ledgers or disbursement reports from his external hard drive that he turned over to the NBI in January 2014 for forensic examination.

Joey Ignacio Narciso, graduated Bachelor of Science in Civil Engineering; Special Investigator III of the NBI since 2003 and currently assigned at the Computer Crimes Unit (an upgrade of the Cyber Crime Division) since 2010 by virtue of Special Order No. 2603, series of 2010. He was offered and admitted by the

DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 30 of 141

x-----x

Court as an expert witness. He has the following educational background, experience, and trainings:

1. Attended several local and international trainings on Cybercrime Investigations and Computer Forensics. His local trainings included Encase Certification Forensic Examination, Basic and Advanced Computer Forensics, and Basic and Advanced Hacking Course. Encase certification trainings were hands-on trainings conducted by a representative from the Guidance Software from the US to train the participants to be well-versed and proficient in using Encase Forensic Software.

His foreign trainings included Virtual Global Task Force Convention on Pornography in Abu Dhabi in 2012, Regional Cybercrime Investigation Workshop in Singapore in July 2012, Supervisory Criminal Investigation Course held at the International Law Enforcement Academy in Bangkok, Thailand in 2012, JCLEC Cybercrime Computer Workshop in Indonesia in 2010.

2. A constant lecturer on cybercrime and computer forensic before different government agencies attended by DOJ prosecutors, judges, justices of the Court of Appeals, and lawyers taking up MCLE program under the UP Law Center. He conducted about 50 workshops, trainings and seminars.

3. Since 2012, he had examined about 100 hard disk drives, about 100 cellular phones or smart phones, and at least 50 flash drives, memory cards, compact discs, digital virtual discs, and a lot of cassette tapes.

4. He had testified before the courts five times in a hacking case, several child pornography cases, human trafficking case, libel, and violation of RA 8484 or the Access Devices Act. He was admitted as forensic expert witness once.

He testified that the Cybercrime Division of the NBI is mandated to investigate ICT or Information and/or Communication Technology crimes or crimes committed through the use of computer technology. As a cybercrime investigator, his main function was to conduct digital forensic examination. Digital forensic examination is the application of investigative and forensic techniques in collecting, preserving, analyzing, and reporting computer related data in a way that is admissible in a court of law.

Digital forensic examination is a part of cybercrime investigation. Agents of the NBI and some government agencies that are handling cybercrimes request them to conduct a digital forensic examination on physical evidence submitted to be used in the prosecution of cases being investigated.

27

DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 31 of 141

X-----X

In January 2014, the chief of Special Task Force ARD Argabioso requested the head of the Cybercrime Division Agent Ronald P. Aguto to conduct a forensic examination on the hard disk drive (bubble wrapped with marking FT-14-01005) of Benhur Luy. The request was accompanied by an Affidavit of Consent of Luy. On January 27, 2014, Aguto turned over to him the hard drive which he subjected to a forensic examination from January 28, 2014 to January 30, 2014. The forensic examination was done to determine or certify the authenticity of the files therein in relation to the investigation of the PDAF misuse. After the examination, he submitted a report to Argabioso.

On July 31, 2014 he received another request from ASP Melchor Carandang to perform a forensic examination on the same hard drive but this time on specific files. In his forensic examination, he observed the commonly accepted operating procedures prescribed by Encase and some other forms of software like FTK (Forensic Tool Kit), a software competitor of Encase. Encase is a widely accepted and used computer forensic software being used by the FBI and some other law enforcement agencies like the NBI.

There are three (3) major steps in the conduct of forensic examination. First is the acquisition phase or the data acquisition. Second is the analysis phase, and third is the reporting phase. Data acquisition is basically copying of all contents of the external hard drive into another hard disk drive. This is done because digital evidence is fragile. It can easily be altered, modified, or destroyed when subjected to an exhaustive, tedious, and long forensic examination. Also, with the disk image file, the forensic examiner may not have any chance to alter or modify its contents because only forensic software can read all the contents inside the image file. Disk image file is a faithful reproduction bit by bit, sector by sector of the physical drive. In forensic word, it is called the complete and perfect replica of the external hard disk drive.

In the case of Luy's hard disk drive, he connected it into a gadget or device called Tableau Write-Blocker to prevent the computer user from altering or modifying anything inside the external hard disk drive. The Tableau was then connected into his computer and started imaging processes. The imaging and verification processes were successful.

Verification process is a process by which the imaging software will verify if he has a faithful reproduction of the external hard drive by calculating the hash values of these two computer systems. Hash value is the digital finger print of a file and is unique to every file. Any modification or simple alteration to the file



DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.

Crim. Case No. SB-14-CRM-0240

Page 32 of 141

x-----x

will significantly alter the hash value. No two files have the same hash value.

The imaging software reported that the hash value of the disk image file matched the hash value of the external hard disk drive. Meaning, he had obtained a faithful reproduction of Luy's external hard disk into his disk image file. He then put the hard disk drive inside the anti-static bubble wrap and stored it in a storage room inside the computer laboratory. He then subjected the disk image file into forensic examination.

The first step in forensic analysis data is to mount or load the disk image file into the Encase Forensic Software. Mounting is basically opening the disk image file using Encase so that the software will be able to read all the contents of the disk image file. After mounting, the Encase has an automated process that will first verify if the image file mounted in the Encase has the correct hash value. And the Encase forensic software reported that the file integrity had no error. It was verified and the hash value of the hard disk drive of Luy and the disk image file were the same.

He then began analyzing by running the housekeeping processes. Housekeeping processes are processes inside the Encase which includes hash analysis, file signature analysis, email searches, and internet searches. Its purpose is to retrieve all the files inside the hard disk drive, both deleted and reformatted, and present all the files to the examiner. He then analyzed the metadata of the files concerned. Metadata are data about data or information about information. These are file attributes or properties that describe a particular file like the date of creation, the date it was last saved, the date it was last printed, the author of the files, and some other information.

The witness had with him a CD Report containing his Encase Forensic Examination Report prepared on August 13, 2014. In December 2013, their computer laboratory implemented that forensic examinations must be reduced into a compact disc or DVD as the case may be, because digital evidence is voluminous in nature. The first report he made in January 2014 required by the Office of the Ombudsman was 31,000 plus for one DVD report.

To demonstrate what a metadata was, he opened the "04-2006 April Disbursement.xls" file. The basic metadata of the file was the file name, the file extension, the file type, and the signature match. The metadata of the file showed that the file created date (February 28, 2007, 1:21:02) and the date last written were the same. This meant that the file was written or coursed or passed through different operating systems; that the file was accessed, modified, and saved by that computer system

efj

DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 33 of 141

X-----X

on the same date. However, February 28, 2007 was not the date the file was originally created. The date of original creation of file can be found in the extended file properties, in the "content created". This particular file was originally created on April 3, 2006 at 6:39 P.M. The date last saved is the date the file was last saved by a computer system, and this file was last saved on February 28, 2007 at 1:21 P.M. Saving is an act of accessing, modifying and saving the file. It is different from merely copying or transferring the file from one computer system to another computer system. The date last printed tells when the file is last printed, and this file was last printed on April 28, 2006 at 4:57 P.M.

He confirmed having examined Luy's disbursement ledgers contained in the hard disk drive. Based on his forensic examination of these files, he found that they were neither altered nor modified from the date they were last saved up to the examination time inasmuch as their Mac times would have been updated had there been any changes.

Upon question by the Court, Narciso answered that the hard disk drive was reliable and its integrity was not compromised. But integrity of the hard disk drive is different from integrity of the files. The integrity they checked was on the copying of the hard disk drive and the preparation of the image file. With regard to the integrity of each file, the integrity is determined by the hash value and/or the metadata of each file which is distinct for every file. He only certified that the 25 or 27 files had no alteration or deletion. He could not say the same thing as to the other files.

On cross-examination, he testified that the forensic examination he conducted on January 14, 2014 was to check the integrity of the files and to conduct forensic examination, which was a very general request. It was to verify the integrity of the hard disk drive of Luy. In order to determine the integrity of the hard disk drive, one should retain its integrity from the time it was turned over for examination to the time of presentation to the court or to the submission of a report. He was not required to determine the integrity of the hard disk before he received it.

The hard disk drive which is a container is just a wallet. You can take out the money anytime you want, but the integrity of the file is the money. The two (2) integrities are different. His forensic examination concerned both the integrity of the hard disk from the time he received it up to the time he made his report, as well as the integrity of the files inside the hard disk drive.

When a file is said to be created in 2005, and the file property indicates that it was created in 2009, then, the integrity of the file is questionable. One can determine the accuracy of a

2/1

DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.

Crim. Case No. SB-14-CRM-0240

Page 34 of 141

X-----X

particular date by checking the metadata of the file and its extended properties using Encase forensic software. The date indicated in a file is based on the clock of the computer, and the accuracy of the date in the file is based on the accuracy of the date in the computer. But, he can still say the date on the file is accurate without checking the clock of the actual computer. In this case, he did the comparison of the different files saved inside the hard disk to check if the integrity of those files are intact or not, and he found that it would be impossible to manipulate the dates and the times given the different dates and times are near to the dates that are indicated in the file names of the files.

However, dates indicated in the data and extended file properties can possibly be manipulated with technologies available that is why they do forensic analysis.

It is part of the forensic process that one should sit down with the requesting party because a digital forensic examination is very vague and a very general request. A specific instruction or specific files need to be retrieved for examination. In this case, as to the first request, he was not able to sit down with ARD Argabioso although he attempted. Thus, he just made an image copy and presented all the document files, pdf files, and excel files in his report.

As to the second request (by ASP Carandang), he sat down with the prosecutors handling this case, but was not able to talk to Luy. The second request was to conduct forensic examination of the file properties and to determine the authenticity of the files enumerated in the request. He needed to go further this time because of some discrepancies on the dates that he needed to examine not only the basic metadata but the extended file properties of these files.

When he first conducted the examination, he noticed that the files went through at least two (2) operating systems but since there was no request, he did not include the extended metadata. It is the examination of the basic metadata that is a standard operating procedure. The basic metadata are those file properties that are recognized by the last computer that touched or modified the files and this was included in the report as an SOP.

For the second request, he checked and analyzed all the files enumerated in the request. He examined each of the files using Encase forensic software to determine the dates created and modified, and the extended file properties. He manually encoded each of the data and came up with a tabulated list.

As a file forensics protocol, one must first determine the correctness of the date from the computer clock. Being an

2/3

DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.

Crim. Case No. SB-14-CRM-0240

Page 35 of 141

x-----x

external hard drive, the hard disk drive he examined did not have a clock. It is dependent on the system of the clock of the computer using this external hard drive.

Narciso reiterated that the date can be tampered using softwares having functions of changing the dates and times. But with his analysis, the files he examined were not tampered and their integrity intact because for example, with the 04-2006 April Disbursement.xls file, if one wanted to intentionally modify or alter the date and time, one should have put the date April 2006 and not February 28, 2007.

When asked why the dates created and modified of the 04-2006 April Disbursement.xls file were the same, he said that this could only happen when the file is saved or modified or altered by a Macintosh Operating System.

Merlina P. Suñas, one of the whistleblowers and under the Witness Protection Program of the DOJ since November 2013.

She testified that she first came to know Napoles in 1997 when she was assigned at the procurement office of the Naval Construction Brigade (NCB) of the Philippine Navy. Napoles was then one of the suppliers of the NCB selling spare parts of vehicles and marine parts, and Suñas was the one who prepared the documents for this kind of transaction in the unit. In the same year, Napoles took her as a part-time employee of Jo-Chris Trading, working after office hours or on Saturdays and Sundays, until 1999. In 2000, Napoles asked her to report to JLN Corporation, a family corporation of Napoles, at 2502 Discovery Center, Ortigas, which was also the address of Jo-Chris Trading. Also in 2000, Suñas resigned from the Philippine Navy to work full time with Napoles at Jo-Chris Trading and JLN Corp. In January 2013, Napoles ended her employment.

While under the employ of Napoles, she prepared documents like MOA, proposals, list of beneficiaries, liquidation papers *i.e.*, report of disbursement, acceptance certificates, acknowledgment receipts, sales invoices, delivery receipts, and official receipts of different NGOs. She also coordinated with banks to deposit or withdraw money; directed to prepare the cash for senators like Revilla; gave cash to their representatives like Cambe. As president of the POPDFI, she joined in the implementation of projects of the IAs as the DA, NLDC, and the LGUs funded by Revilla's PDAF. She was likewise ordered by Napoles to follow up with the DBM, NABCOR, NLDC, TRC, and other government agencies on the release of SAROs, NCAs, and checks.

JLN Corp.'s line of business was to supply spare parts, construction materials, marine parts, and equipment. Napoles

2/3

DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 36 of 141

x-----x

transacted with Revilla, Estrada and Enrile for the supply of fertilizers, agricultural tools, seedlings, enzymes and sprayers to farmers. With respect to Revilla, their transaction started with an agreement on how to divide the fund the lawmaker would give. After she had closed a deal, she would call Suñas, Luy, Napoles' nephew John Lim, Evelyn de Leon, and sometimes they were joined by her children Jo Christine and James Christopher, for a meeting. In this meeting, she would tell them how the money would be divided—50% to Napoles and 50% to Revilla. Napoles would likewise give Cambe a commission of 5% of the PDAF Revilla would give to Napoles.

Napoles used NGOs through which the funds from Revilla would be channeled. From 2003 to 2008, Napoles created more than twenty (20) NGOs which had transactions with the government. The first foundation created by Napoles was POPDFI in 2003 of which Suñas was made president. While PSPDFI existed ahead of POPDFI, the former was only bought by Napoles. The incorporators of POPDFI were Napoles' maids, drivers, security guards, employees, friends, and family members. They did not know that they were named as incorporators. She, Luy, De Leon, Sula, and John Lim signed for the incorporators upon the instruction of Napoles. Napoles spent for the registration expenses and seed money.

As president of POPDFI, Napoles promised her 1% commission to help her family, but this was not fulfilled. She talked to her co-employees about this but they had no right to demand for it. She did not conspire with Luy and the other employees to engage in a business similar to Napoles because the latter was a good employer.

POPDFI had no transactions in 2003 to 2005 because an NGO should exist for three (3) years before it could be used. In 2007 to 2009, there was no implementation of projects by POPDFI from the PDAF of Revilla. In 2010, Napoles did not anymore use the foundation because it already had cases regarding previous transactions.

Napoles had contacts with the DBM and with the different agencies that implemented the PDAF projects of Revilla. In NABCOR, their contacts were Allan Javellana, Rhodora Mendoza, and Shyr Montuya. Upon instruction of Napoles, she or De Leon would contact them to follow up the status of projects for implementation. In TRC, their contacts were Director Antonio Ortiz, Dennis Cunanan, and Belina Concepcion. Napoles personally contacted these persons, but she, Luy or Sula also did follow ups with TRC to inquire on the status of the projects. In NLDC, Napoles personally called Gondelina. Buenaventura and De Leon were likewise assigned to follow up the status of the

2/3

DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.

Crim. Case No. SB-14-CRM-0240

Page 37 of 141

x-----x

projects and funds with this agency. In DBM, their contacts were Lalaine, Malou, and Lea. She only knew them by name as provided by Napoles. The DBM released the SAROs for the request of the lawmakers. The SARO was proof that a certain lawmaker had PDAF allocation. The NCA was evidence of the lawmaker's fund related to the SARO.

Upon instruction of Napoles, Suñas withdrew money from the accounts of the NGOs in Landbank DepEd Pasig, Landbank Greenhills, and Metrobank Ortigas. These were all savings accounts. The withdrawal was from P10 million above. It was Napoles who dictated the amount to be withdrawn. Before Suñas went to the bank, she first got the passbook and pre-signed withdrawal slips of the president of the NGOs from Napoles. She was accompanied by John Raymund de Asis and Eulogio Rodriguez. She returned the passbook to Napoles after withdrawal.

The money withdrawn was remitted to Napoles. With Napoles and Luy, she prepared the money for Revilla amounting to about P10 Million to P20 Million. She prepared the rebates of Revilla from 2006 to 2012. It was Cambe who went to the office to get his and Revilla's commission. There were four (4) occasions in 2006 to 2008 that she personally witnessed the giving of money to Cambe. In 2006, she gave two (2) P5 Million to Cambe, one, she handed personally, and the other she was with Luy and Napoles. The first P5 Million was proceeds from a project of POPDFI. In 2008, Luy gave Cambe P10 Million and P5 Million. She was with Luy at these instances because she helped count the money in a money counter.

They had three (3) vaults in the office where the money was kept. One was exclusive for Luy. The other one was inside the office of Napoles, and the third was outside Napoles' office for John Lim. Luy had no access to the vaults of Napoles and Lim. The P10 Million and P5 Million were taken from the vault of Luy.

After giving the money to Cambe, Luy had Cambe signed the office vouchers in three copies as proof that Cambe received the money, and for recording purposes. The white copy was kept in Revilla's folder, the pink copy was given to Cambe, and the last one was for the accounting office as basis for Luy's day to day recording of the transaction.

If Napoles was not around when the money was given to Cambe, Luy would call Napoles to inform her that the money for Revilla was already with Cambe. Sometimes, Cambe himself would call Napoles to tell her that he had already given the money to Revilla. Suñas had not personally seen Napoles or any of her employees handed money to Revilla. She saw Revilla only when

7/1

DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 38 of 141

X-----X

there were occasions, like the wake and death anniversary of Napoles' mother, but she never talked to him.

On December 19, 2012, Napoles confronted Luy in a meeting because based on his cellphone messages with Maya (Catherine May Santos), former staff of Senators Bongbong Marcos and Loren Legarda, Luy was having transactions with the lawmakers.

Suñas confirmed that she executed four (4) affidavits—dated August 5, 2013, September 11, 2013, September 12, 2013, and November 5, 2013. The first three affidavits were executed before the NBI, and the last one was before the Office of the Ombudsman. Nobody convinced her to make the August 5, 2013 affidavit. Unlike the first affidavit, the September 11 and 12 affidavits were given in a question-and-answer form. It was her decision to execute the subsequent affidavits, and nobody advised them that they were needed because the August 5, 2013 affidavit was insufficient.

Suñas explained some terms used in her affidavits. By under delivery, she meant "*kulang*," and by ghost delivery meant no delivery at all. She understood misdelivery as the cash given to the lawmaker for the implementation of the project. For example, the agreement between Napoles and the lawmaker was 50% but an additional 10% would be given to be used to buy the items.

Marina C. Sula, one of the whistleblowers and was admitted to the Witness Protection Program of the DOJ in February 2014, although she already applied in 2013.

She testified that she was employed at Jo-Chris Trading owned by Napoles from 1997 to 2005 as utility clerk/janitress. Jo-Chris was engaged in trading of office supplies and equipment delivered to the Philippine Navy. In 1997, its address was in Doña Generosa Building, Pasay City, but was transferred to Vinoba Building, Fort Bonifacio in 1998. In 2000, they transferred office at 2502 Discovery Center, Ortigas, Pasig City.

Sula had also duties at another business owned by Napoles which was JLN Corp., engaged in trading of marine supplies. Napoles assigned her to pay the former's personal expenses like credit cards, association dues in Manila Polo Club, Power Club, and others. She was likewise tasked to transfer properties from Napoles' name to JLN Corp.; reserved and registered corporations, NGOs, and trading companies of Napoles. But JLN Corp. was just a front of Napoles.

In 2003, Napoles summoned Sula to her office telling her that Napoles wanted to form another NGO of which she would be



DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.

Crim. Case No. SB-14-CRM-0240

Page 39 of 141

X-----X

made the president. She agreed because at that time, she was receiving a little salary of P6,000.00 a month, and the 1% of the project amount would be a big help to her. Napoles did not give her the percentage promised but from 2004 to 2013, she was able to receive from Napoles P4.5 Million, including cash advances and loan.

In creating a name of an NGO, Napoles would ask her and the other employees to think of an NGO name. They would present these names to Napoles and the latter would pick names they were going to register with the SEC. Napoles chose the name *Masaganang Ani Para sa Magsasaka Foundation, Inc. (MAMFI)* for Sulas' foundation. Napoles gave her money to buy Articles of Incorporation and By-Laws forms on which Sula typed the details like the name of the corporation, purpose, address, and tax identification numbers. They also provided the names of the incorporators without the knowledge of these persons. Like with the other foundations of Napoles, she gave Sula money to open a bank account in the name of MAMFI. Sula then gave pre-signed withdrawal slips to Napoles.

MAMFI transacted with Revilla, Estrada, Enrile, and other congressmen. As for Revilla, Cambe had been coming to the JLN office bringing documents like letters indorsing MAMFI to implement projects funded by Revilla's PDAF. She knew this because she was asked to photocopy these documents before submission to the IAs. The IAs of MAMFI were NABCOR and NLDC for delivery of agricultural products, sprayers and fertilizers. Napoles chose TNU Trading and Nutri-Growth to supposedly supply these products, but in reality, there were no deliveries that took place. TNU was registered in the name of Nathaniel Uy Tan, Napoles' employee, and Nutri-Growth was bought by Napoles and transferred to a member of her staff in Pandi, Bulacan in a deed of assignment. Sula knew about this because she was the custodian of the documents of Napoles' properties and corporations.

To make it appear that the purchases were legitimate, they issued fake receipts which Napoles had asked Manuel Lim Chu to print. For inspection, Nutri-Growth maintained a fertilizer factory and TNU had a warehouse, both in Pandi, Bulacan. This was bought by Napoles under the name JCLN Global Properties Development. Sula had been there when the place was inspected by Napoles before she bought it, and when NABCOR conducted an inspection in relation to a project with MAMFI, and with SDPFI of which Luy was the president. In the premises of the warehouse were a nipa hut and a "pugo" poultry. There were sprayers stored to show that there were products to be delivered but they were never delivered. The list of beneficiaries was just signed by them.



DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 40 of 141

x-----x

Sula signed memorandum of agreement with NABCOR where MAMFI had several projects. She also received checks from NABCOR and NLDC. Napoles also authorized Eulogio Rodriguez to get checks for MAMFI. In return, Sula or Rodriguez issued official receipts of MAMFI, and Sula signed disbursement vouchers of these implementing agencies.

It was an SOP that in exchange for a project of Napoles' NGOs funded from the PDAF of lawmakers like Revilla, was a rebate or commission for the lawmaker concerned. In Revilla's case, the commission or rebate was given through Cambe. The money was either handed by Luy or Napoles taken from Luy's vault. At one time, Sula helped Luy put money in an oval travelling bag about 1 to 1½ feet. Sometime in 2007 to 2008, she saw Luy, Napoles and Cambe counting money inside the conference room.

For the money Cambe received, Luy had him sign an office voucher in three (3) copies (white, pink, and green). At the top of the voucher was the name "JLN Corporation", and at the right side was the serial number. Also indicated on the voucher was the "payee" where Luy put the name of Revilla c/o Cambe. In the middle was the "particulars" where Luy put "rebates or commission" for this particular project and the total amount of the project. At the right side was an amount received. Indicated at the bottom was the name of who prepared the voucher, approval of Napoles, and the signature of Cambe. There were instances that Sula saw vouchers signed by Cambe for Revilla when Luy asked her to help him with his overloaded filing cabinet. Also, at one time she saw Cambe sign voucher on top of a filing cabinet.

Sula herself had directly handed money to Cambe. In 2010, Napoles ordered her to withdraw money from Metrobank in the amount of P20 Million. At that time, they had no reservations with J. Abad Santos and Magdalena branches that were small banks, so, a certain Winnie Villanueva told her to get the money from their Binondo branch. She could not recall how much she gave to Cambe for Revilla but she remembered that only a small portion was left to her which she gave to Rodriguez per instruction of Napoles. However, upon question of the Court, Sula said she gave P15 million to Cambe, and that was the only instance that Sula handed money to Cambe. Yet on cross, she said she was not sure of the P15 million but was certain she gave money to Cambe in March 2010. She did not tell Luy about this but she directly reported to Napoles. She did not let Cambe sign a document because there was no such instruction from Napoles. The money was not withdrawn from the account of MAMFI but from a different NGO account which she could no longer remember.

27

DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 41 of 141

X-----X

There was no occasion that she personally gave money to Revilla but she knew that the money she gave to Cambe in Metrobank was for Revilla because when she joked Cambe for a snack, Cambe told her that the money was Revilla's. Cambe used to give for snacks. She knew Revilla as a senator and actor, and saw him at the wake of Napoles' mother in Heritage Park.

In January 2013, the JLN vouchers Cambe signed, along with fake receipts of the trading, fake receipts of NGOs, projects that were already paid but still on file, photocopies of checks and IDs and others, were all shredded upon the instruction of Napoles. Along with Sula in shredding the documents were Napoles, Jo Christine, James Christopher, Evelyn de Leon, Arlene Baltazar, Genevieve Uy, Cherry Gemenia, John Raymund de Asis, Eulogio Rodriguez, Cherry Ann, and John Lim. Napoles was the one who chose and put in a plastic bag the documents to be shredded. At first, they used three heavy duty shredders, and later seven small shredders. They shredded about 20 big trash bags a day. The shredding was done at 18D Pacific Plaza Tower and in the 2 units they called "parking" adjacent to 2502 Discovery Hotel. Because of the volume of documents and the shredding was not done every day, it took them five months to finish the shredding.

Napoles ordered the shredding because in December 2012, she caught Luy having transactions using the POPDF, and she did not want any documents that would link her when a search warrant would be issued. She knew from Napoles that Suñas was Luy's associate.

Sula confirmed having signed three (3) affidavits before the NBI and one (1) before the Office of the Ombudsman. She gave piecemeal statements because at first, she was confused and did not know what to do. When she was already able to think, she executed additional affidavits.

Mary Arlene Joyce B. Baltazar, a graduate of Bachelor of Science in Accounting; under the Witness Protection Program of the DOJ since September 16, 2013.

She testified that she worked freelance with Napoles in 2006. She became a regular employee in 2011 and worked as a bookkeeper of Napoles' corporations, NGOs, and other companies until September 16, 2013. She prepared monthly BIR returns, annual Income Tax Return (ITR), and year-end financial statements; prepared books of accounts, and other SEC requirements; prepared remittances and payments; assisted Suñas in the renewal of business permits every year; assisted Mia Alvarez in the preparation of the payroll for the salaries and bonuses of JLN employees, household helps, drivers, security guards, and staff of Msgr. Ramirez; prepared ITRs and financial

73

DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.

Crim. Case No. SB-14-CRM-0240

Page 42 of 141

x-----x

statements of JLN Corp. for loan purposes; prepared the ITRs of Jo Christine, James Christopher, and Ronald Lim for their travel visas; and participated in the preparation of documents in connection with the liquidation of funds from lawmakers through the IAs.

Napoles had 27 NGOs but 7 of them were inactive. These NGOs were named after her employees, friends and relatives, but it was Napoles who had control over their transactions. She was designated by Napoles as president of the *Tanglaw Para sa Magsasaka Foundation, Inc.* (TPMFI) for which, like the other NGO presidents, was promised a commission. The 20 NGOs had transactions with the government. They were fronts of JLN Corp. because all monies of the corporation came from the NGOs.

Napoles also owned 6 single proprietorships—Ditchon Trading in the name of Evelyn Ditchon de Leon, Sim-Gum Trading in the name of Simplicio Gumafelix, TNU Trading in the name of Nathaniel Tan, JCLN Pharma in the name of Laarni Uy, Jo-Chris Trading in the name of Napoles, and Christine Flowershop in the name of Jo-Christine. She also had 14 corporations but most of them had no business transactions. Some of these businesses were engaged in manufacturing of fertilizers sold to the NGOs.

The NGOs were indorsed by lawmakers like Revilla, Estrada, Enrile, Pichay, Plaza, Cagas, and Lanete, among others, as recipients of projects from their PDAFs. She saw them during the burial and death anniversary of Napoles' mothers, and also in anniversaries and Christmas parties. When she prepared financial statements, she got the list of grants from Luy and Suñas containing the names of the lawmakers and municipalities through which these projects were implemented. The list of grants was also used for BIR purposes.

To show that JLN Corp. was earning, Napoles would supply an arbitrary amount for the preparation of the corporation's schedule of sales and purchases for the whole year. In 2006 and 2007, Napoles picked a certain amount from any of the IAs of the project, but not the total grant for each IA. In 2008 and 2009, the amount declared was based on the lawmakers, and in 2010 and 2011 on the municipalities and lawmakers.

As a bookkeeper, she was able to record the alleged payment of money to the lawmakers. In 2013, she assisted in the packing of money brought down to the parking lot of Discovery and given to a driver of a certain senator whose name she could no longer remember. Other than this, she had not anymore given money or witnessed a transfer of money to any lawmaker or his or her representative from Napoles, Luy, Suñas, or Sula.

41

DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 43 of 141

x-----x

In her work, Baltazar used an IMAC and a flash drive. When she left in July 2013, the computer was still at the office, but she gave the flash drive to the NBI. The drive contained all daily works, and files of the NGOs, corporations, and other businesses of Napoles.

Baltazar mostly reported for work at 2502 Discovery but on the fourth week of January 2013, Napoles directed her to report to 18B Pacific Plaza Towers, Global City, Taguig, where files of Napoles' NGOs, corporations, and other businesses were transferred for shredding. Napoles had the documents shredded so that there would be no documents to connect her to the NGOs. Baltazar, with Sula, Rina de Mesa, Sheryll Lim, Anna Marie Lim, John Raymund de Asis, Eulogio Rodriguez, Rod Galai, Sigfried Novella, and Gerald Apuang filled about 20 XL garbage bags of shredded documents a day using 10 shredders.

After a week of shredding, they were ordered to report back to 2502 Discovery up to March 22, 2013 when Luy was rescued. They stopped operation and resumed in April. In April 2013, the employees of JLN Corp., Napoles' drivers, security guards, Jaime Napoles, Cheryl Jimenea, and her utilities went back to Discovery to shred project documents, MOAs, vouchers, bogus receipts and invoices of the NGOs and of the tradings, books of accounts, index cards bearing the names of lawmakers, IDs, ID pictures, TIN cards of incorporators and some of their personal files connected to the NGOs. This time, the documents shredded were double the volume of the first ones, about 40 XL garbage bags a day. The shredding took around two weeks. The only documents left in the office were the original SEC registration papers, original BIR registration, updated BIR returns and business permits.

Baltazar said John Lim was just following the instructions of Napoles.

She confirmed having signed an affidavit.

Leigh Von G. Santos, Financial Investigator with the rank of Bank Officer II of the Anti-Money Laundering Council (AMLC) Secretariat.

He testified that the AMLC is an organization that assists the Anti-Money Laundering Council Secretariat in performing its functions and duties under RA 9160 for the purpose of preventing and combating money laundering in the Philippines. Money laundering is a criminal offense whereby a criminal takes the proceeds of his criminal or unlawful activity and transact these proceeds in order to make it appear that the illegal proceeds actually came from legitimate sources.

2/3

DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 44 of 141

x-----x

Santos has been a bank officer of the AMLC since November 2011. As such, he is tasked to perform investigation on money laundering offenses; acts on request for assistance from other law enforcement agencies, both local and foreign; evaluates compliance of covered persons of their duties under RA 9160.

The PDAF scam investigation started in July 2013. It was triggered by the six-series report published in the Philippine Daily Inquirer, as well as by the letter-request, dated July 17, 2013, of Atty. Nonato Cesar Roxas, NBI Director, to Julia Bacay-Abad, Executive Director of the AMLC Secretariat, and the letter-request, dated October 11, 2013, of Ombudsman Carpio-Morales to Bacay-Abad. The letters were referred by Bacay-Abad to Atty. Richard David C. Funk II, head of the Compliance and Investigation Group of the AMLC, who assigned the case to a group of 10 investigators.

The team requested for a database search on Napoles, her employees and NGOs from the Information Management Analysis Group (IMAG) of the AMLC Secretariat. This database was a collection of covered and suspicious transactions submitted by covered persons to the AMLC. Covered transactions are single transactions in one business day exceeding Five Hundred Thousand Pesos (P500,000.00). Suspicious transactions are transactions, regardless of the amount, that are deemed to be related to money laundering because of the presence of certain red flags. The red flags may include any of the following: (1) there is no underlying legal or trade obligation or purpose or justification for the transaction; (2) the client is not properly identified or provided false information; (3) when the transaction does not deviate from the profile of the client; (4) when the amount of the transaction is not commensurate to the financial capacity of the client; and (5) the transaction is in any way related to an unlawful activity of money laundering.

The IMAG is a group in the AMLC that receives and safekeeps all of the covered and suspicious transactions submitted by covered persons to the AMLC. It has the sole access to the database.

After the team received the result of the database search on Napoles, her employees, and NGOs, the team evaluated it, and coordinated with and requested pertinent documents and information from other government agencies such as the Ombudsman, NBI, SEC, LTO, and LRA. These offices provided them the documents requested. The documents, with the result of the database search, were evaluated. Thereafter, the team sought authority from the AMLC to file a petition for freeze order, petition for bank inquiry before the Court of Appeals, and an



DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.

Crim. Case No. SB-14-CRM-0240

Page 45 of 141

x-----x

action for civil forfeiture if the evidence so warrants. Per Resolution No. 77, s. 2013, dated August 13, 2013, of the AMLC, the Executive Director or in her absence, the OIC of the AMLC Secretariat, was granted authority to sign AMLC Resolution No. 77. They followed the same process as to the letter-request of the Ombudsman with regard to the accounts of Revilla, Cambe, and other entities connected to the PDAF scam.

After the Court of Appeals granted the AMLC Secretariat authority to conduct a bank inquiry, they divided themselves into groups of three to handle separate investigation on the bank accounts of Senators Revilla, Enrile, and Estrada. He was assigned to Revilla's case.

They started their account investigation by sending letters to different banks, *i.e.*, *Land Bank, Development Bank of the Philippines, Philippine National Bank, Metropolitan Bank and Trust Company, and Banco de Oro*, among others, requesting for bank documents like account opening forms, statement of accounts, deposit slips, withdrawal slips, credit and debit memo, etc., which the banks granted. After evaluation of the documents from the banks, they found out that there were accounts not included in the earlier resolution of the Court of Appeals granting them authority to conduct a bank inquiry, so they filed a supplemental petition for bank inquiry for these accounts and was granted. They again wrote the banks for documents relative to the bank accounts in their supplemental petition and were given the documents they needed.

In evaluating the documents, they utilized three methods—deposit and withdrawal analysis, verification method and multiple account analysis. The deposit and withdrawal analysis involves looking into the deposits and withdrawals as shown by the bank records to determine certain patterns. The verification method entails comparing two information to check their correctness. The multiple account analysis method is done by looking into the financial records as to the flow of funds from one account to another. It also involves the determination of unusual financial transactions for patterns. The financial records are compared to known indicators of scheme. After the financial analysis, they reduced their findings in a report.

In the case of Revilla et. al., their findings were embodied in an Inquiry Report, attached to a letter, dated October 7, 2014, addressed to Ombudsman Carpio-Morales. In the Report, they summarized their findings as follows:

1. According to the Special Audits Office Report No. 2012-003 of the Commission on Audit (COA) Report, Revilla transferred his PDAF to five (5) of the twenty (20) JLN NGOs, namely: Agri &

2/3

DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 46 of 141

x-----x

Economic Program for Farmers Foundation, Inc. (AEPFFI), Agrikultura Para Sa Magbubukid Foundation, Inc. (APMFI), Masaganang Ani Para sa Magsasaka Foundation, Inc. (MAMFI), Philippine Social Development Foundation, Inc. (PSDFI) and Social Development Program for Farmers, Inc. (SDPFFI) for the period 2007-2009. Examination of the accounts of the said five NGOs revealed the following:

AEPFFI

First, withdrawals from its Land Bank Account No. 3341-0174-66 were made by JLN representatives like Marina Sula, Merlina Suñas, Evelyn de Leon and John Raymund de Asis despite the fact that none of them was listed as an incorporator, stockholder or officer of the said NGO.

Second, AEPFFI's account with LBP is merely a temporary repository of funds as withdrawals takes place immediately after a deposit is made, and the balance remained relatively minimal.

Third, withdrawals were made in cash despite the large amounts involved contrary to ordinary business practice.

APMFI

First, withdrawals from its Land Bank Account No. 3341-0173-26 were made by JLN representatives like Marina Sula, Merlina Suñas and Evelyn de Leon despite the fact that none of them was listed as an incorporator, stockholder or officer of the said NGO. Identification documents presented by these representatives were IDs issued by JLN Corporation thereby showing the relation of the NGO to JLN herself.

Second, APMFI's account with LBP is merely a temporary repository of funds as withdrawals takes place almost on the same day that deposits were made, leaving minimal balance in the account.

Third, withdrawals were made in cash despite the large amounts involved contrary to ordinary business practice.

MAMFI

First, it appears to be under the control of JLN as prior confirmations were made with her before funds are withdrawn from its LBP account. JLN's name did not appear in the incorporation documents of SDPFFI either as an incorporator,

DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 47 of 141

x-----x

stockholder or officer of the said NGO, yet her consent on the withdrawals was secured. As a matter of course, withdrawals are confirmed only with the account holder.

Second, withdrawals from the account were made by JLN representatives like Benhur Luy, Merlina Suñas and Evelyn de Leon despite the fact that none of them was listed as an incorporator, stockholder or officer of the said NGO.

Third, MAMFI's account with LBP is merely a temporary repository of funds as withdrawal takes place immediately after a deposit is made, and the balance remained relatively minimal.

Fourth, withdrawals were made in cash despite the large amounts involved contrary to ordinary business practice.

PSDFI

Analysis of the Statement of Account (SOA) and supporting documents of PSDFI's LBP Account No. 0552104706 reveals that funds amounting to millions of pesos were deposited to this account from checks issued by the Technology Resource Center (TRC) [formerly the Technology Livelihood and Resource Center (TLRC) through its Landbank Account No. 000672-1076-01.

The Interbranch Deposit Accomodation Slips show that the deposits were made by supposed representatives of PSDFI (e.g., Washington G. Plaza, Evelyn de Leon, John Raymond de Asis, Mylene Encarnacion) who are also identified to be employees of JLN or her companies. Subsequently, all or most of the funds deposited would then be withdrawn on the same day or on the following business day through encashment of checks issued from this account in favor of Evelyn de Leon, Marina C. Sula and Merlina P. Suñas, who are known associates of JLN.

SDPFFI

First, it appears to be under the control of JLN as prior confirmations were made with her before funds are withdrawn from its LBP account. JLN's name did not appear in the incorporation documents of SDPFFI either as an incorporator, stockholder or officer of the said NGO, yet her consent on the withdrawals was secured. As a matter of course, withdrawals are confirmed only with the account holder.

Second, withdrawals from the account were made by JLN representatives like Marina Sula, Merlina Suñas, Evelyn De Leon and John Raymund de Asis despite the fact that none of them was listed as an incorporator, stockholder or officer of the said NGO.

70

DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 48 of 141

x-----x

Third, SDPFFI's account with LBP is merely a temporary repository of funds as withdrawal takes place immediately after a deposit is made, and the balance remained relatively minimal.

Fourth, withdrawals were made in cash despite the large amounts involved contrary to ordinary business practice.

2. Verification of the check deposits relating to the SAROs confirm that NGOs controlled by JLN were indeed used as beneficiaries of the PDAF allocations of Revilla.

3. Employing the tracing of funds method, it was verified that the information as shown in the JLN CASH/CHECK DISBURSEMENT, which is similar to the entries in the Benhur Luy ledger, corresponds to and is consistent with the withdrawals reflected in bank documents.

4. In line with Sections 7 and 8 of R.A. No. 3019 or the Anti-graft and Corrupt Practices Act, the disparities between the cash and investment balances of Revilla as declared in his SALNs and as culled from his financial reports show some indication of unexplained wealth.

5. Between 6 April 2006 to 28 April 2010, Revilla and his immediate family made numerous deposit to their various bank accounts and placed investment totaling Php 87,626,587.63 (Eighty Seven Million Six Hundred Twenty Six Thousand Five Hundred Eighty Seven Pesos and Sixty Three Cents) within 30 (thirty) days from the dates mentioned in Benhur Luy's ledger when Revilla, through Cambe, allegedly received commissions or rebates to his PDAF in cash.

6. The Nature Concepts Development and Realty Corporation is controlled by Lani Mercado. Despite the insubstantial capital, it received substantial amounts through deposit totaling Php27,745,000.00, most of which amount-wise were done proximate to the time Cambe received cash from Luy, and during the period when it apparently has no operations. Also, Revilla and his wife transferred funds to Nature Concepts totaling Php16,000,000.00.

7. Revilla terminated his investment and bank accounts immediately before and after the PDAF scandal circulated in the media.

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Findings No. 1 about the five (5) NGOs were arrived at using deposit and withdrawal analysis. The bank documents

DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.

Crim. Case No. SB-14-CRM-0240

Page 49 of 141

x-----x

pertaining to the NGO was examined and the deposits and withdrawals made on its accounts were plotted.

Findings No. 2 were based on details of the SAROs and the corresponding checks of these SAROs mentioned in the Ombudsman Joint Resolution. They followed the flow of the money by looking at the bank records where the checks were deposited and where the money was flowed after the deposits.

Findings No. 3 were arrived at by looking at the JLN cash and check disbursements, particularly those that involved Revilla, and the corresponding bank records. They traced whether the respective entries in the JLN cash/check disbursements were supported by bank records, and found that the inflows and outflows reflected in the JLN cash/check disbursements were covered by bank documents.

With regard to Findings No. 4, they looked into the Statements of Assets, Liabilities and Networth (SALN) of Revilla for the years 2004 to 2010. There was a portion in the SALN stating the cash balances as of the end of each year. They also looked into Revilla's financial records, the bank documents, the statement of accounts of the banks, bank accounts owned/maintained by Revilla, and they plotted the transactions on these accounts and accumulated all the balances as of the end of 2004, 2005 up to 2010, and found disparities between what Revilla declared as his cash balance at the end of each year and what was reflected in his bank accounts.

As to Findings No. 4, they included an analysis of Revilla's SALN for the year 2004 to lay down a basis for comparison to the subject years of the investigation.

For Findings No. 5, they used the multiple account analysis by comparing financial records to known indicators or scheme like the joint sworn statement of Luy. They prepared the matrix prepared by Luy with the financial records of Revilla, and found that there were deposits in the accounts of Revilla that were made within the 30-day period from the date that Luy stated he gave money to Revilla through Cambe. The deposits for the period April 6, 2006 to April 28, 2010 was in the total amount of P87,626,567.63.

In arriving at Findings No. 6, they looked into the Articles of Incorporation of Nature Concepts Development and Realty Corporation, and discovered that it was Lani Mercado who had the controlling interest. Per certification of the SEC, Nature Concepts did not file any financial statement for the year 2007 to 2010. The SEC also provided them copies of financial statements of Nature Concepts for the year 2011 to 2012 showing that the

DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 50 of 141

X-----X

company had no operation for these years. Yet, the financial records of Nature Concepts showed huge deposits amounting to P27,000,000.00, and a large portion of these deposits were made within the 30-day period from the dates mentioned in the sworn statement of Luy that he gave money to Revilla through Cambe.

Findings No. 7 were based on bank records showing that from June to September 2013, Revilla closed around twenty (20) various bank accounts and investments.

The Court admitted in evidence all the documentary exhibits of the prosecution, except Exhibits EE and FF.

For Revilla, Jr.

Desiderio A. Pagui, lawyer (private practitioner); document examiner; admitted by the prosecution as an expert witness.

He examined Revilla's purported signature appearing on the photocopies of PDAF documents (questioned documents), and compared them with standard documents said to be bearing Revilla's authentic signature. In his Report No. 09-10/2013 attached to his Judicial Affidavit, dated November 12, 2014, adopted as his direct testimony for Revilla, he concluded as follows:

"In view of the foregoing, the scientific conclusions arrived for each of above mentioned questioned signatures xxx, for identification purposes, were NOT affixed or signed by the person whose standard signatures are those used as bases for the present scientific comparative examinations. In other words, the foregoing specified questioned signatures are NOT authentic, which mean, said questioned signatures were not affixed by Ramon "Bong" Revilla, Jr., whose standard signatures admitted as genuine are those enumerated in item numbers B1 to B30, inclusive above."

In open court, Pagui examined the originals of the questioned documents brought by the COA representatives. After examining the originals and photocopies of the questioned documents with the use of a magnifying glass, he observed that the signature of Revilla on the originals of the questioned documents corresponds to his signature on the photocopies of these documents, except for the presence of spots (effects of machine) along the signatures on the latter documents. Thus, he maintained the correctness of his Report.

Accused Cambe adopted the testimony of Pagui as his own. On additional direct examination for Cambe, the witness testified that he also examined photocopies of documents with

71

DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 51 of 141

x-----x

signatures of Richard A. Cambe, and his findings were embodied in Report No. 10-11-2013. In open Court, Pagui identified photocopies of questioned documents allegedly signed by Cambe and original documents with Cambe's signature that he used in his examination.

Accused Napoles adopted both direct examinations.

On cross-examination, he testified that the NBI followed this procedure in examining one's signature:

1. Documents are itemized (which are questioned and which are standards) per communication of the requesting party;
2. Pictorial review of the document and signature is enlarged in the laboratory;
3. A comparison chart is prepared;
4. Examination of the comparison chart.

Following the process, on the average, it would take one or two days to examine one signature. Before an official report was released, it should first be reviewed by the majority of the examiners present (could be 5) in the Questioned Document Division of the NBI. It was possible that his report was disapproved by his superior.

During his stint as a document examiner of the NBI, it was a policy in the Bureau not to examine photocopied documents as a safety precaution. But he did not agree that an examination of photocopies would not be accurate because there could be clear copies.

After his retirement, he made reports on the basis of a xerox or machine copy when he came across the case of *Aranza, 119 SCRA 16*, allowing the judge to compare the xerox copy with the original admitted standards. Besides, in this era, clear xerox or machine copies are already available. However, he admitted having come across a number of jurisprudence advising that the original is preferred than a xerox copy.

The witness explained the uses of the following scientific laboratory equipment:

1. Binocular Stereoscope Microscope – the lens is so powerful that it will enlarge through the eyepiece as seen by the naked eye a bigger portion of the signature to determine whether it is slowly written or there is a presence of a deliberate stop on strokes by the writer or tremor of the writing.

78

DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 52 of 141

x-----x

2. Camera (F2 Nikon with Micro Lens 55 mm) and its accessories, side lights and stand – it will photograph the size of the subject signature and the negative will be developed to produce an enlarged picture of the signature which can be mounted on the chart for examination and better appreciation.

3. Ultra Violet Lamp – more of a chemical analysis. In this particular case, it is not needed.

4. Transparent Grid Device – it has square lines and tracing. It will calculate the size as well as the placement of a letter on the paper.

5. Protractor - used to determine the line on the entries of a document. This is important in paragraph entries not in examination of a signature.

Except for the binocular microscope, he made use of these instruments, including a magnifying glass, when he was still with the NBI.

He used in open court only a magnifying glass in comparing the signatures in the original documents and the questioned documents because time is of the essence in this proceedings.

When confronted with his Judicial Affidavit, Pagui confirmed that even when he just examined photocopied documents, he still considered it a scientific comparative examination because scientific referred to the various characteristic of the writings. He likewise validated that he finished his Report on December 3, 2013 or about three (3) months after the submission of the specimen signature and the questioned signature, yet, it took him only a few minutes to make a conclusion that the xerox copies are faithful reproduction of the original.

Pagui further testified that at the time he examined the photocopies, he was not sure if they were indeed reproduction of the originals. But he asked the requesting party (Atty. Bodegon) where were the original copies and he was told that they were in the possession of the adverse party.

He admitted that having the original documents in the examination of handwriting was very crucial but it was not necessary to determine the writing instrument used by the author. Also important was to determine the type of paper used both in the document containing the questioned signature and in the paper containing said signature.

DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 53 of 141

x-----x

Pagui likewise admitted that during his employment with the NBI there was a case where he did not agree with the findings of his subordinates, but he signed the report just the same so as not to displease his superior, the NBI director.

Pagui was paid a professional fee of Php 200,000.00 for examining the signatures of Revilla and Cambe.

The Court admitted in evidence all the documentary exhibits of accused Revilla, except for Exhibits 273-Revilla to 277-Revilla, inclusive of sub-markings, for lack of sponsorship thereon. However, accused Revilla made a tender of the excluded exhibits, pursuant to Section 40, Rule 132 of the Rules of Court. He then rested his case as regards his petition for bail.

For Cambe

As stated, accused Cambe adopted the testimony of witness Pagui as his own. He dispensed with the presentation of his witness **Fabian S. Fabian**, Supervisor of the Records Section of the Philippine Airlines after the parties stipulated on the authenticity and due execution of Certification, dated November 17, 2014, Passenger Manifest for Flight PR 102, and Passenger Manifest pertaining to Flight PR 103.

The Court admitted in evidence all the documentary exhibits offered by accused Cambe. He then rested his case relative to his application for bail.

For Napoles

As mentioned, accused Napoles adopted the testimony of Pagui as her own. She dispensed with the testimony of **Joel M. de Guzman**, representative of the Bureau of Immigration, after the parties stipulated on the authenticity and due execution of the immigration records.

EVIDENCE PRESENTED IN THE MAIN CASE

For the Prosecution

The testimonies on direct of the witnesses for the prosecution are summarized below:

Rowena Madlangbayan's testimony was dispensed with upon the admission of Cambe that he was a Director III at the Office



DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 54 of 141

x-----x

of Senator Ramon "Bong" Revilla, Jr. at the time material to this case.

Marissa A. Santos,²⁷ Chief Administrative Officer of the Central Records Division (CRD) of the DBM since March 2015.

Her functions include supervising the day to day operation of the CRD; safekeeping of DBM official records; and performing other duties, such as complying with subpoenas issued by the court.

Among the DBM documents she safe kept were issuances and processes, like SAROs and their supporting documents, such as the NCA and ANCAI.

The witness identified *SARO No. ROCS-06-02362*, dated May 9, 2006,²⁸ including the Indorsement Letter, dated April 21, 2006, for the Office of the Executive Secretary with request-letter of Senator Ramon "Bong" Bautista Revilla, Jr. to Senator Manuel Villar, dated April 5, 2006, and list of projects and programs;²⁹ *SARO No. G-10-00952*, dated February 12, 2010,³⁰ with NCA No. 383006-1, dated March 1, 2010,³¹ ANCAI, dated March 1, 2010,³² and letter, dated January 21, 2010,³³ of Senator Revilla, Jr. to Secretary Rolando Andaya, Jr.; and *SARO No. ROCS 07-05487*, dated March 23, 2007,³⁴ with Annex A and NCA No. 336973-0, dated March 28, 2007,³⁵ ANCAI, dated March 28, 2007,³⁶ Indorsement Letter, dated March 21, 2007³⁷ for the Executive Secretary with attached letter, dated March 12, 2007,³⁸ of Senator Revilla, Jr., addressed to President Gloria Macapagal-Arroyo (GMA), letter, dated March 8, 2007, of Senator Revilla, Jr. to DBM Secretary Andaya, Jr. with attached project listings. These documents were submitted to the OMB pursuant to a subpoena.

²⁷ TSN, June 22, 2017 A.M.

²⁸ Exhibit L⁴-1

²⁹ Exhibit L⁴-2

³⁰ Exhibit N⁴

³¹ Exhibit N⁴-2

³² Exhibit N⁴-3

³³ Exhibit N⁴-4

³⁴ Exhibit M⁴-2

³⁵ Exhibit M⁴-4

³⁶ Exhibit M⁴-5

³⁷ Exhibit M⁴-6, page 1

³⁸ Exhibit M⁴-6, page 2

2/3

DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 55 of 141

x-----x

SARO No. ROCS-06-02362 was a certified copy of the original because the original document was with the Department of Agriculture. The supporting documents of SARO No. ROCS-06-02362 were certified copies of the machine copies on their file because they could no longer locate the originals despite queries about the whereabouts of their originals from the Office of the Executive Secretary and the Central Processing and Releasing Unit (CRPU) of the Budget and Technical Bureau in-charge of releasing the documents. The witness, Elena Limcuando from the Office of the Secretary, Ely Fernandez from the Regional Coordination Service, and Julieta Calabia executed four certifications³⁹ to this effect.

SARO No. ROCS 07-05487, Annex A, NCA No. 336973-0, ANCAI, dated March 28, 2007, were certified copies of the receiving copies on file with the DBM. The originals of SARO No. ROCS 07-05487 and Annex A were with the DA. But the witness presented another original copy of the SARO. The original of the NCA was with the Land Bank of the Philippines, while the original of the ANCAI was with the DA.⁴⁰

Indorsement Letter, dated March 21, 2007, and the letter, dated March 12, 2007, of Senator Revilla, Jr. were certified copies of the originals on file with the DBM.⁴¹

The letter, dated March 8, 2007, of Senator Revilla, Jr. with attached project listings were certified copies of the machine copies on file with the DBM. They inquired from the Central Records Division and other concerned DBM offices about the originals of these documents but they could no longer be located. The witness together with other DBM employees executed certifications⁴² to this effect.

³⁹ Exhibits L⁴-2-a to L⁴-2-d

⁴⁰ The prosecution counter-manifested that the receiving copy bearing the original receiving stamp of the ANCAI was presented during the preliminary conference. Counsel for accused Revilla remarked that they did not stipulate. (TSN, June 22, 2017, p. 51)

⁴¹ After comparing the originals of the two letters, counsels for accused Revilla and Napoles, and accused Cambe stipulated that the marked copies were faithful reproductions of the originals. (Id., pp. 55-56)

⁴² Exhibits L⁴-2-a to L⁴-2-d



DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 56 of 141

x-----x

SARO No. G-10-00952 was a certified true copy of the duplicate original in her custody.⁴³ Another receiving copy (photocopy of the original) of SARO No. G-10-00952 was likewise presented. The witness explained that there were two copies of this SARO because the CPRU turned over to her office both the BTS copy and the receiving copy.

NCA No. 383006-1 was a duplicate copy of the original⁴⁴ and the corresponding NCAI was a certified true copy of the receiving copy on their file.⁴⁵

The letter, dated January 21, 2010, of Senator Revilla, Jr. to Secretary Andaya was a certified copy of the machine copy on file with the DBM. The original of this document could no longer be located despite query of its whereabouts from the Office of the Secretary, the BMBG, and the CPRU in-charge with the releasing of the document. The witness with other DBM employees executed certifications⁴⁶ to this effect.

Glenn M. Erlano,⁴⁷ Supervising Administrative Officer of the Department of Agriculture since April 2015.

The parties stipulated that *Exhibit L⁴*, *M⁴*, and *M⁴-1* were faithful reproductions of the originals.

The witness testified that in compliance with a subpoena,⁴⁸ he submitted to the OMB certified copies of the originals of SARO No. ROCS-06-02362, dated May 9, 2006; SARO No. ROCS-07-05487, dated March 23, 2007; Annex A of SARO No. ROCS-07-05487, dated March 23, 2007; and the NCAI, dated March 28, 2007.⁴⁹ Accused Revilla, through counsel, stipulated on the first three (3) documents.⁵⁰ The ANCAI pertained to SARO No. ROCS-07-05487. The stamp mark on the ANCAI with the name "Annie Monserabe",

⁴³ The defense stipulated that the marked copy of Exhibit N⁴ was a faithful reproduction of the original. (TSN, supra., p. 63)

⁴⁴ The defense stipulated that the marked copy of Exhibit N⁴-2 was a faithful reproduction of the original. (Id., p. 68)

⁴⁵ The witness handed over to the prosecutor a certified true copy and the original receiving copy of the ANCAI. The defense stipulated that the receiving copy of the ANCAI was a photocopy but the stamp receipt of the Treasurer of the Philippines was original. (Id., p. 70)

⁴⁶ Exhibits L⁴-2-a to L⁴-2-d

⁴⁷ TSN, June 22, 2017 P.M.

⁴⁸ Dated June 21, 2017

⁴⁹ Exhibit M⁴-5

⁵⁰ Counsel for Revilla, Jr. stipulated on the first three documents.



DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 57 of 141

x-----x

their office's liaison officer, signified that their office received the document from the DBM.

Avelina H. Zumarraga,⁵¹ Chief Treasury Operations Officer II of the Miscellaneous Accounts, Accounting Division of the Bureau of Treasury.

The parties stipulated that *SARO No. G-10-00952*, and *ANCAI*, dated March 1, 2010, were faithful reproductions of the originals.

Junelyn A. Pagunsan,⁵² The parties stipulated that the OMB conducted a preliminary investigation which resulted in the filing of this Information; that there were attachments to the complaint; and the witness received the following documents during the preliminary investigation:

1. *A-8⁴ series*, consisting of fourteen (14) folders. These were annexes to the complaint and were duly described in the pre-trial brief.

2. Folder 1, which includes *Exhibits A⁴-8-A, A⁴-8-T*. They pertain to the Personal Data Sheet, appointment papers, and other documents gathered during the preliminary investigation.⁵³

3. *Exhibit A⁴-8-T* pertains to the SEC records of JLN Corp. which has been stipulated by the parties as faithful reproduction of the original.

4. Folder 2, COA Special Audit Report No. 2012-03, which pertains to the same COA Report.⁵⁴

5. Folder 3, contains *Exhibit A⁴-8-V to Exhibit A⁴-8-zz*.

6. Folder 4, contains *Exhibit A⁴-8-aaa to Exhibit A⁴-8-iii*.

7. Folder 5, contains *Exhibit A⁴-8-jjj to Exhibit A⁴-8-r*.

8. Folder 6, contains *Exhibit A⁴-8-s⁵ to Exhibit A⁴-8-x⁶*.

9. Folder 7, contains *Exhibit A⁴-8-y⁶ to Exhibit A⁴-z⁹-44*.

⁵¹ *Id.*

⁵² TSN, June 29, 2017 A.M.

⁵³ Considering that the parties already stipulated that accused Cambe and Revilla, Jr. were public officers, they would no longer ask the witness to identify Exhibits A4-8-A to S.

⁵⁴ Exhibit A⁴-8-U

DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 58 of 141

x-----x

10. Folder 8, contains *Exhibit A⁴-8-z⁶-45 to Exhibit A⁴-8-l⁸.*
11. Folder 9, contains *Exhibit A⁴-8-m⁸ to Exhibit A⁴-8- y⁹.*
12. Folder 10, contains *Exhibit A⁴-8-z⁹ to Exhibit A⁴-8- n¹¹-40.*
13. Folder 11, contains *Exhibit A⁴-8-o¹¹ to Exhibit A⁴-8- j¹³.*
14. Folder 12, contains *Exhibit A⁴-8-k¹³ to Exhibit A⁴-8- g¹⁵.*
15. Folder 13, contains *Exhibit A⁴-8-h¹⁵ to Exhibit A⁴-8- a¹⁶.*
16. Folder 14, contains *Exhibit A⁴-9 to Exhibit A⁴-58.*

Ferdinand Z. Calimlim,⁵⁵ Jr., Arnold S. Bautista,⁵⁶ Leonel C. Guzman,⁵⁷ Melchor C. Ayap,⁵⁸ Marciano M. Pangilinan,⁵⁹ Silvestre Cardines,⁶⁰ Heriberto C. Briones,⁶¹ Imelda P. Abuan,⁶² Conrado Amistad,⁶³ Ruben L. Sison, Sr.,⁶⁴ Edwin G. Reyes,⁶⁵ Eduardo B. dela Cruz,⁶⁶ Johnny E. Carajay,⁶⁷ Rolando P. Garcia,⁶⁸ Lydia A. Apatan,⁶⁹ Rebecca A. Quicho,⁷⁰ Genalyn L. Campos,⁷¹ Eddie P. Gokiangkee,⁷² Gilbert R. Bautista,⁷³ Edilbert S. Adlaon,⁷⁴ Erlinda P. Arpilleda,⁷⁵ Julian L. Albores,⁷⁶ Roel O. Paras,⁷⁷ Diosdado G. Pallasigne,⁷⁸ Glicerio M. Monton, Jr.,⁷⁹ Loreta C. Loren,⁸⁰ May Garnace Calaunan,⁸¹ Jeanien

⁵⁵ Currently the Vice Mayor of Pangasinan; Municipal Mayor of Mapandan, Pangasinan from June 30, 2001 to 2010

⁵⁶ Municipal Mayor of Tumawine, Isabela

⁵⁷ Incumbent Mayor of Piat, Cagayan; Mayor of the same Municipality from 2001 to 2013

⁵⁸ Sanggunian Member of San Juan, Batangas from 2016; Barangay Captain of Laiya from 2007 to 2013

⁵⁹ Currently the Councilor of Brgy. Talahiban I, San Juan, Batangas since 2013; Barangay Captain of the same Barangay from 2007 to 2010.

⁶⁰ Barangay Captain of San Miguel, Natividad, Pangasinan from 2007 to present.

⁶¹ Barangay Captain of Poblacion East, Natividad, Pangasinan from 2007 to present.

⁶² Barangay Captain of Nangapugan, San Quintin, Pangasinan from 2010 to present.

⁶³ Municipal Planning and Development Coordinator of the Municipality of Tumauini, Isabela

⁶⁴ Municipal Agriculturist of Diffun, Quirino from 1995 to 2015

⁶⁵ Vice Mayor of Municipality of Bansalan, Davao del Sur from 2007 to 2009

⁶⁶ Municipal Councilor of Alcala, Pangasinan from 2007 to 2009

⁶⁷ Municipal Councilor of Alcala, Pangasinan from 2007 to 2009

⁶⁸ Vice Mayor of the Municipality of Kalamansig, Sultan Kudarat from 2007 to 2016

⁶⁹ Agricultural Technologist of the Municipal Agriculture Office of Nasipit, Agusan del Sur

⁷⁰ Employee of the Agriculture Office

⁷¹ Municipal Agriculturist of San Agustin, Surigao del Sur from 2007 to 2010

⁷² Municipal Mayor of Claver, Surigao del Norte from 2001 to 2010, and 2013 to present

⁷³ Municipal Agriculturist of Cagwait, Surigao del Sur

⁷⁴ Municipal Mayor of Vincenzo Sagun, Zamboanga del Sur

⁷⁵ Municipal Agriculturist of Cantilan, Surigao del Sur

⁷⁶ Sanggunian Member of Bansalan, Davao del Sur

⁷⁷ Municipal Mayor of Malalag, Davao del Sur

⁷⁸ Municipal Mayor of Isulan, Sultan Kudarat

⁷⁹ Municipal Mayor of Jabongan, Agusan del Norte

ys

DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.

Crim. Case No. SB-14-CRM-0240

Page 59 of 141

x-----x

Escritor Cervantes,⁸² Florencio V. Bentrez,⁸³ Benito D. Siadto,⁸⁴ Ramil D. Serdeniola,⁸⁵ Celedonio V. Sonido,⁸⁶ Perfecto B. Cayat, Perfecto B. Cayat,⁸⁷ Rodolfo Y. Gantuangco,⁸⁸ Gil Q. Escalante,⁸⁹ Enrique B. Yap,⁹⁰ Teodoro B. Senaca,⁹¹ Delea G. Roldan,⁹² and Edgardo B. Linsag.⁹³ They were public officers of their respective barangays, municipalities, cities or provinces, at the time material to this case.

Basically, they testified that they were interviewed by the OMB to verify whether their localities received farm inputs and implements, livelihood projects, or agricultural supplies from Napoles' NGOs funded from the PDAF of Senator Revilla, Jr. All of them denied having received any, and having signed the documents indicating receipt thereof, *i.e., certificates of acceptance, delivery reports, acknowledgement receipts, list of beneficiaries.*

Nelfa M. Ronquillo,⁹⁴ Vicmar M. Tello,⁹⁵ Efren M. Notorio,⁹⁶ and Sofronio L. Jimenez,⁹⁷ were allegedly one of the beneficiaries of Revilla's PDAF through Napoles' NGOs. However, upon interview by the OMB, they denied having received livelihood projects or agricultural packages from Senator Revilla or Napoles' NGOs. They also denied that the signatures in the lists of beneficiaries shown to them by the OMB were theirs.

Josie L. Gutierrez,⁹⁸ Acting Senior Risk Management Specialist of Land Bank of the Philippines (LBP) since October 16, 2016; Technical Assistant to the East Mindanao Branch Group Head

⁸⁰ Municipal Agriculturist of Malimino, Surigao del Norte

⁸¹ Vice-Governor of Quirino Province from 2010 to present; Municipal Mayor of Diffun from 2001 to 2010

⁸² Registration Officer I of Atimonan, Quezon

⁸³ Provincial Board Member of Benguet

⁸⁴ Municipal Mayor of Kibungan, Benguet

⁸⁵ Punong Barangay of Brgy. Esmeralda, Balungao, Pangasinan

⁸⁶ Municipal Agricultural Officer of Luna, La Union

⁸⁷ Municipal Agriculturist of Kibungan, Benguet

⁸⁸ Mayor of Kidapawan City, North Cotabato

⁸⁹ Municipal Agriculturist of Cortes, Surigao del Sur

⁹⁰ Mayor of Glan, Saranggani

⁹¹ Municipal Mayor of Malimono, Surigao del Norte

⁹² Agricultural Technologist of Kidapawan City, North Cotabato

⁹³ Municipal Agriculturist of Magpet, North Cotabato

⁹⁴ Resident of Tubo-tubo, Cagwait, Surigao del Sur

⁹⁵ Resident of Brgy, Cuyago, Jabonga, Agusan del Norte

⁹⁶ Resident of Plaridel, Quezon and a farmer

⁹⁷ Resident of Brgy, Ilosong, Plaridel, Quezon and a farmer

⁹⁸ TSN, August 24, 2017

ms

DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 60 of 141

x-----x

from January 5, 2015 to October 15, 2016; Chief Compliance Management Specialists of the Parents and Subsidiaries Division of the Anti-money Laundering Unit of LBP from June 1, 2009 to January 4, 2015.

She testified that as Chief Compliance Management Specialist, she assisted in the crafting of the internal guidelines pertaining to the Anti-Money Laundering Act (AMLA); acted as Secretariat to the Anti-Money Laundering Committee (AMLC); answered queries of correspondent banks regarding AMLA; conducted the oversight training of LBP personnel; and was tasked to respond to requests/queries of the AMLAC Secretariat and other implementing agencies pertaining to bank accounts.

On September 4, 2013, he received a letter-request from the AMLC Secretariat requesting to submit various documents, *i.e., account opening forms, signature cards, the IDs presented, pictures of the account holder, bank statement, transaction history, copies of deposit and withdrawal slips, copies of debit and credit memos, transfer request from one account to another, copies of checks, Certificate of Incorporation,*⁹⁹ regarding the following accounts of Janet Lim Napoles and various NGOs:

LBP Greenhills Branch

1. 05510518-03;
2. 0551054160 of SDPFFI;
3. 05510505-64 and 055104152 of MAMFI;
4. 05521047-06 of Philippine Social Development Foundation, Inc. (PSDFI);
5. 0551050157 of People's Organization for Progress Development Foundation, Inc. (POPDFI); and
6. 05510559-0 of Countrywide Agri and Rural Development Foundation, Inc. (CARDFI).

LBP DECS Extension Office Branch

⁹⁹ Exhibit ZZZ-21



DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 61 of 141

x-----x

1. 33410174-07 and 3341017539 of Countrywide Agri and Rural Economic Development Foundation, Inc. (CAREDFI);
2. 33420173-26 of APMFI;
3. 3341017466 of Agri-Economic Program For Farmers Foundation, Inc. (AEPFFFI).

Upon receipt of the letter from the AMLC, she called the managers of the LBP-Greenhills Branch, Francisco Burgos, Jr., and the DECS Extension Office Branch, Nelson Granbadar, to prepare three (3) sets of the foregoing documents—the original shall be retained in the branch, the two (2) certified true copies shall be submitted to the Compliance Office—one for the Compliance Office and the other for the AMLC Secretariat. As a matter of bank procedure, original copies of bank documents, except for checks, are retained in the branch where the transaction took place. So, it is necessary to request the documents from other LBP branches.

Following her call to the branch managers, she sent them a letter-request through fax, advising them that the documents should be submitted to the Compliance Management Office by September 11, 2013. Due to the sheer volume of documents, the managers asked for an extension of time. They were able to forward the documents to the Compliance Management Office (CMO).

Upon receipt of the documents, the witness immediately checked the contents of the folders if they were complete. After that, she called the AMLC Secretariat that the documents were ready.

A team of bank investigators from the AMLC Secretariat came to the CMO and conducted an on-site bank inquiry on the documents on September 26 and 27, 2013. It was to check and verify the documents that they would submit to the AMLC Secretariat. The AMLC Secretariat got the documents on September 27, 2013.

The parties stipulated that that witness would be able to identify the documents enumerated in the list and that those documents came from the records of LBP which were forwarded to the AMLC Secretariat, and that the names of Revilla and Cambe did not appear in any of those documents.



DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 62 of 141

x-----x

Ronald Allan C. Abarquez,¹⁰⁰ Head of the Regulatory Affairs Division under the Compliance Office of RCBC since June 2017.

He testified that as Head of the Regulatory Affairs Division, he handles the compliance issues of certain business units under him, as well as AMLC concerns.

Prior to being the Head of the Regulatory Affairs Division, he was the Head of the AMLC Secretariat Division and also the Deputy Head of the AMLC Department from May 2014 to May 2017. As Head of the AMLC Department of RCBC, he assisted the AMLC Department to come up with anti-money laundering policies for the bank; updated their anti-money laundering financing program; handled requests of the AMLC Secretariat for Know-Your-Customer (KYC) information and documents; and handled request for freezing of accounts.

The AMLC Secretariat requests documents from RCBC in writing. If the request is for bank records or documents, it is accompanied by a court order (Court of Appeals) authorizing the examination of documents. Upon receipt of the request, they will examine both the request and the court resolution to see if there is any account belonging to RCBC customers, and to identify which branch the account belongs to, so that they can coordinate with that branch for the copies of the documents. Then, they will transmit the documents to the AMLC.

Around August 22, 2014, the RCBC Compliance Office received a request from the AMLC Secretariat to submit documents involving certain legislators. After receipt of the request, the Head of the Anti-Money Laundering Department, Atty. Loreen Delohero, instructed him to handle the request. The basis for the request was a Resolution of the Court of Appeals in *CA G.R. AMLC No. 00113* in relation to *CA G.R. AMLC No. 00108*.¹⁰¹ After evaluating the request and the CA Resolution, he found out that the request was for Account No. 134500953 under the name of Lanie Mercado Revilla. There was also one RCBC account in another branch mentioned in the request.

¹⁰⁰ TSN, September 14, 2017

¹⁰¹ Exhibit YYY



DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 63 of 141

x----- x

The witness emailed the RCBC-Bacoor Branch, requesting the following documents:

1. Account opening forms and all identification documents;
2. Bank statements;
3. Transaction history print-out;
4. Deposit-withdrawal slips;
5. Debit-credit memos;
6. Transfer requests from one account to another;
7. Foreign exchange transactions;
8. Cashiers, managers and cancelled checks.

Upon receipt of the documents, including the transaction history of Account No. 1345009953,¹⁰² they immediately transmitted them to the AMLC on September 3, 2014.

Francisco E. Burgos, Jr.,¹⁰³ has been working in different capacities (Messenger, Clearing/Distributing Clerk, Document Examiner, Signature Verifier, Administrative Staff Officer, Branch Cashier) with LBP since 1983. Currently, he is the Branch Manager of its EDSA Greenhills Branch with the position of Assistant Vice-President, since August 1, 2013.

As Head of the Branch, he oversees the day-to-day operation of the bank; performs marketing functions as well as receives deposits; ensures that the bank complies with requirements on the proper maintenance of accounts; and submits documents required by other government agencies such as the Bangko Sentral ng Pilipinas (BSP) and the AMLC.

In September 2013, he prepared certified true copies (in three sets) of various bank documents in connection with the accounts of Janet Lim Napoles and some NGOs, *i.e.*, *SDPFFI (Current Account No. 0552-1047-06)*, *MAMFI (Savings Account No. 0551-0505-64)*, *POPFI (Savings Account No. 0551-0501-57)*, and *PSDFI (Savings Account No. 0551-0518-03)*, per request of their CMO for submission to the AMLC.

The witness explained how these documents were retrieved, *viz*:

¹⁰² Exhibit ZZZ-477-kk

¹⁰³ TSN, August 31, 2017 P.M.



DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 64 of 141

x-----x

After ascertaining that the above-mentioned accounts were opened in his Branch, he requested the Bank's System Implementation Department (SID) to prepare reprinted copies of the statements of accounts of these accounts. The SID is responsible for the production and maintenance of bank statements. After the SID had complied with his request, he retrieved the transaction documents reflected in the statements of accounts from his Branch's Accounting Center, from the LBP warehouse, and from other LBP branches. He then asked his staff to photocopy the documents. After comparing the photocopied documents with the originals, he certified that the photocopied documents were true copies of the originals.

Some documents, like the inter-branch deposit slips, were taken from other LBP branches at the DECS Extension Office, in Butuan, and in Pasig Capitol. To secure certified true copies of these deposit slips, he wrote a memorandum to the concerned branches requesting that he be provided certified true copies of the documents, to be signed and authenticated by the branch authorized representatives or signatories. The branches complied with his request.

After receiving the documents from other LBP branches, the witness collated them with the documents in his possession, and transmitted them to the CMO and the AMLC. The other copy was for their file.

The witness further testified that in withdrawals involving ₱100,000.00 and above through a representative, the transaction is confirmed by the signature verifier with the depositor through phone to ensure the legitimacy of the transaction.

In the documents he submitted to the CMO, he observed that aside from the payment received by the depositors themselves, there were also confirmations on the face of the withdrawal slips made by the signature verifier from the depositor or account holder.

One of the documents he submitted to the CMO was a withdrawal slip, dated January 18, 2016, with an account name Social Development Program for Farmers Foundation, Inc. under

ND

DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 65 of 141

x-----x

Account No. 0551-0518-03.¹⁰⁴ This withdrawal was confirmed as shown by a rubber stamp mark "confirmed" (with Benhur Luy and Janet Lim Napoles)¹⁰⁵ on the lower right hand portion of the withdrawal slip.

The parties entered into the following stipulations:

1. The prosecution and the defense stipulated that the names of Revilla, Jr. and Cambe did not appear on the documents supposed to be identified by the witness.

2. Counsel for Revilla, Jr. stipulated only as to the tenor, but does not admit the authenticity and genuineness of the documents testified on by the witness.

3. The defense stipulated that if the witness would be asked, he would answer that there were confirmations in the deposit slips.

Nelson John A. Badar,¹⁰⁶ Unit Head of LBP-DECS from December 2011 to January 2015.

He testified that as Unit Head, he oversaw the day-to-day transactions of the office; he made sure that banking rules and regulations were followed; and he submitted reports if requested by various agencies, like the AMLC and the BSP.

In the course of his performance as Unit Head, he prepared and issued certified copies of various bank documents in connection with the accounts of Janet Lim Napoles, and the NGOs AEPFFI, APMFI, and CARED. This was in compliance with the telephone request (later followed by a memorandum) of the Compliance Office directing him to submit these documents. He was likewise directed to prepare three (3) folders for submission to the AMLC. In particular, these documents were account opening documents, deposit and withdrawal slips, debit and credit memos, fund transfer request, and others, under the account of MAMFI (*Account No. 33410017466*), AEPFFI (*Account No. 3341017466*), and Countrywide Agri and Rural Economic Development (*Account No. 3341017539*).

¹⁰⁴ Exhibit ZZZ-26

¹⁰⁵ Exhibit ZZZ-26-a

¹⁰⁶ TSN, August 31, 2017 P.M.



DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 66 of 141

x-----x

Before he certified the documents, he first verified if the accounts subject of the request were opened in their unit. After confirming that the accounts were with his unit, he requested their SID to print statements of accounts and the history of these accounts. The SID is responsible for providing statements of accounts and history of these accounts when requested.

From the entries in the transaction history and the statements of accounts, they retrieved documents pertaining to the subject accounts from their file, from the Accounting Centers, and from the LBP warehouses where the documents were stored. He and his staff photocopied the documents, compared them with the originals, and stamped "*certified true copy*" on them, and he signed them.

Some transactions took place in their Quezon City Circle and Pasig Capitol branches. So, he requested from these branches certified true copies of the inter-branch deposit accommodations. After the branches had complied with his request, he collated these documents with the documents from his unit, prepared three folders for these documents, and submitted them to the CMO.

It was stipulated by the parties that if asked, the witness would be able to identify the documents enumerated in the attached list pertaining to the accounts of AEPFFI, APMFI and CARED. It was likewise stipulated that the names of Revilla and Cambe did not appear on these documents.

Rahnee Theresa C. Francisco,¹⁰⁷ Senior Customer Associate of LBP-Commonwealth Branch from January 2017 up to the present; Bank Teller from January 2007 to May 16, 2010; Verifier at the LBP-Greenhills Branch from May 17, 2010 to November 13, 2011.

She testified that as Teller, she was responsible for the acceptance and processing or payment of withdrawals. As Verifier, she checked the correctness of withdrawal slips, and the authenticity of the signature appearing on these slips.

A withdrawal is made either by a depositor or through an authorized representative. A withdrawal slip is presented to the Verifier to check the completeness and authenticity of the entries,

¹⁰⁷ TSN, September 7, 2017 A.M.



DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 67 of 141

x-----x

and the signature on the slip. Verification is done by comparing the signature on the withdrawal slip with the specimen signatures submitted to the bank. If the withdrawal is ₱100,000.00 and above, and is made through a representative, the Verifier confirms the withdrawal with the authorized signatory or the depositor. After confirmation, the Verifier signs the withdrawal slip and forwards it to the Bank Teller for processing of payment. The Bank Teller checks the completeness of the withdrawal slip as to the date, account name, account number, amount in words and figure, and whether the withdrawal has been verified by the Verifier for ₱100,000.00 or above, and if done through a representative. The teller then encodes the information in the database. If the withdrawal is beyond the ₱50,000.00 limit of the teller, a prompt will appear in the computer. This means that the Cashier, Assistant Manager or Branch Head needs to override the withdrawal. After the approving officer has checked the data encoded in the computer against the withdrawal slip and the passbook, and has found them to be correct, the officer will affix his or her signature on the approved portion and encodes his or her username and password in the computer. The depositor or the authorized representative will be asked to sign on the proceeds received portion of the withdrawal slip. The teller will compare the signature on the proceeds received against the signature of the depositor or representative on the withdrawal slip. If everything is in order, the teller would release the cash proceeds of the withdrawal, and return the passbook to the depositor or authorized representative.

At the end of the day, the withdrawal slips are collected for balancing. The withdrawal slips are then forwarded to the Accounting Center of the Greenhills Branch located at the second floor of the LBP Building.

The witness could not recall a bank inquiry in her Branch conducted by the AMLC during the time that she was a teller.

The prosecution proffered that if the witness would be asked, she could identify the following exhibits which she herself processed in her capacity as Teller: Exhibits ZZZ-29 to ZZZ-31, ZZZ-33, ZZZ-35, ZZZ-41, ZZZ-53, ZZZ-54, ZZZ-57, ZZZ-64 to ZZZ-66, ZZZ-68, ZZZ-78-g, ZZZ-79-g, ZZZ-80-f, ZZZ-81-c, ZZZ-88-a, ZZZ-89-n, ZZZ-113, ZZZ-114, ZZZ-118, and ZZZ-120. She can also identify Exhibits ZZZ-60 and ZZZ-86-i which she processed in her capacity as Verifier.

21

DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 68 of 141

x-----x

The prosecution likewise proffered that except for *Exhibits ZZZ-60 and ZZZ-86-i*, the witness would be able to identify the signatures on these documents, as follows: The Verifier is Lydia Alfonso and the approving officer is Jesusa Lazona. On the excepted documents, the witness was the Verifier and the teller was Cynthia C. Flores. If asked, she would likewise answer that she was the one who processed or performed the confirmation on *Exhibits ZZZ-60 and ZZZ-86-i*, and that she made a confirmation with Janet Lim Napoles and Benhur Luy, as indicated in the withdrawal slips.

Cynthia D. Flores,¹⁰⁸ Cashier of LBP-Quezon City Hall Branch since August 2016; Acting Cashier at the LBP-Kapasigan Branch from 2011 to 2016; assigned at LBP-Greenhills Branch from 2005 to 2011.

The witness testified that as Teller, she received and counted cash and check deposits, processed and paid withdrawals from an account or deposits. She testified on the same process previously narrated by Francisco as being observed by LBP on withdrawals.

The witness confirmed having received subpoenas from the OMB and the Court. Upon receipt of the subpoena from the OMB, she consulted their Litigation Department which advised her to comply with the subpoena.

In compliance with the subpoena of the OMB, she attended a conference at the OMB office, with their counsel. During the conference, they were presented with transactions on the withdrawals that they processed for the accounts of MAMFI and SDPFFI. They were asked whether they were really the tellers who processed the withdrawal slips during that time at the LBP-Greenhills Branch.

The witness confirmed that *Exhibit ZZZ-27* was a copy of the withdrawal slip she processed as a teller at the LBP-Greenhills Branch, and she signed the same. She likewise identified and confirmed that the signature appearing on the verified portion was that of Lydia Alfonso who was the Verifier at that time. The withdrawal was approved by their Branch Cashier Jesusa Lazona,

¹⁰⁸ TSN, September 7, 2017 P.M.



DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 69 of 141

x-----x

as shown by her signature thereon. The notation, "Confirmed with Janet Lim Napoles, Benhur Luy," was written by Alfonso.

The witness confirmed having processed in her capacity as Teller of LBP the following withdrawal slips, as well as the signatories and notations thereon:

Exhibit	Date of Withdrawal Slip	Account	Processed By	Verifier	Approving Officer	Notation
ZZZ-27			Cynthia Flores	Lydia Alfonso	Jesusa Lazona	Confirmed with Janet Lim Napoles, Benhur Luy
ZZZ-28	January 16, 2008	No. 0551-0518-03/SDPF FI	Flores	Alfonso	Lazona	Confirmed with Janet Lim Napoles and Benhur Luy
ZZZ-32	March 5, 2008	No. 0551-0518-03/SDPF FI	Flores	Alfonso	Lazona	Confirmed with Benhur Luy and Janet Lim Napoles
ZZZ-36	June 11, 2008	No. 0551-0518-03/SDPF FI	Flores	Alfonso	Lazona	Confirmed with Benhur Luy and Janet Lim Napoles
ZZZ-37			Flores	Alfonso	Lazona	Confirmed with Benhur Luy and Janet Napoles

Subsequently, the prosecution and counsel for Napoles stipulated that if asked, the witness would be able to identify Exhibits ZZZ-38, ZZZ-39, ZZZ-40, ZZZ-42, ZZZ-45, ZZZ-47, ZZZ-48, ZZZ-50 to 55, ZZZ-56, ZZZ-58 to 60, ZZZ-62, ZZZ-63, ZZZ-67, ZZZ-69, ZZZ-78-C, ZZZ-78-D, ZZZ-80-C, ZZZ-82-B, ZZZ-83-C, ZZZ-84-C, ZZZ-85-E, ZZZ-85-H, ZZZ-87-F, ZZZ-89-F, ZZZ-110, ZZZ-111, 115

27)

DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 70 of 141

x-----x

up to 117, ZZZ-119 and ZZZ-126. She would also be able to identify the signatures appearing on these documents as follows: Cynthia Flores (Teller), Lydia Alfonso (Verifier), Jesusa Lazona (Approving Officer), except for *Exhibit ZZZ-110* and *Exhibit ZZZ-126*, which approving officers were Adrian Peralta and Aileen Pizarro, respectively. They stipulated further that if asked, the witness would answer that the handwriting in the confirmation of the withdrawal slip "*Janet Lim Napoles and Benhur Luy*" was written by Alfonso.

The prosecution manifested that the documents enumerated pertain to MAMFI and SDPFFI.

Adrian T. Carmona,¹⁰⁹ LBP Teller since 2017 to present, assigned in Greenhills Branch on September 27, 2004 to September 22, 2010, and in Pasig City Hall Branch from August 2017 to present.

As Teller, he accepts deposits, and pays encashment and withdrawals.

The parties stipulated that if the witness would be asked about the procedure in withdrawals of deposits from a certain account, he would testify in the same manner as the previous witnesses Flores and Francisco.

The witness confirmed that he received a subpoena from the OMB. He coordinated with their Litigation Department about it and was advised to comply. In the conference with the OMB, they were asked about a transaction involving MAMFI.

He likewise received a subpoena from the Court. After consultation with their Litigation Department, he was advised to testify on the withdrawal slips he processed when he was a teller at the Greenhills Branch.

The witness confirmed having processed the withdrawal slip, dated March 17, 2006,¹¹⁰ under MAMFI Account No. 0551-0505-64. The withdrawal was signed and verified by Lydia Alfonso with Janet Lim Napoles, and approved by Adrian Peralta.

¹⁰⁹ Id.

¹¹⁰ Exhibit ZZZ-108



DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 71 of 141

x-----x

The prosecution stipulated that the name of Revilla, Jr. did not appear on *Exhibit ZZZ-108*.

Shenny S. Peralta,¹¹¹ Acting Cashier of LBP-DECS Extension Office since August 2016 to present; Teller at the LBP-Greenhills Branch from October 2002 to December 2006.

She testified that as Teller, she accepted deposits, and served withdrawals and check encashments.

The parties stipulated that if the witness would be asked, she would be able to testify on the bank's procedure regarding withdrawals.

She confirmed having received a subpoena from the OMB, as well as from the Court. Upon receiving the subpoena, she consulted their Litigation Department and was advised to comply.

Pursuant to the subpoena from the OMB, she attended the conference with her counsel at the OMB. There, she was asked and she admitted having processed some transactions during the time she was a teller at their Greenhills Branch.

With respect to the subpoena from the Court, she was given the same advice by their Litigation Department to cooperate by testifying on the withdrawals made by SDPFFI and MAMFI.

The witness identified the following exhibits:

Exhibit	Date of Withdrawal Slip	Account	Processed By	Verifier	Approving Officer	Notation
ZZZ-109	March 24, 2006	0551-0505-64/MAMFI	Shenny Peralta	Alfonso	Adrian Peralta	
ZZZ-112	July 7, 2006	0551-0505-64/MAMFI	S. Peralta	Alfonso	Letecia Petchay (Manager)	Marina Sulas; Janet Napoles

The parties stipulated that if asked, the witness would be able to identify the rest of the withdrawal slips marked as *Exhibits ZZZ-*

¹¹¹ TSN, supra



DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 72 of 141

x-----x

74, ZZZ-26 and ZZZ-71, and that she would be able to identify the signatures appearing on these documents—Shenny Peralta as the Teller; Alfonso as the Verifier; Adrian Peralta as the Approving Officer on *Exhibit ZZZ-74*, and Ernesto Guevarra as the Approving Officer on *Exhibit ZZZ-71*.

Rochelle Ann Baez-Santos,¹¹² Teller of LBP-Greenhills Branch from June 2007 to September 2011.

The parties stipulated that if asked, the witness would be able to identify the following withdrawal slips pertaining to the accounts of SDPFFI marked as *Exhibits ZZZ-34, ZZZ-46, ZZZ-61, ZZZ-87-c and ZZZ-91-f*, which she processed in her capacity as Teller. Likewise, she would be able to identify her signature on the withdrawal slips as the Teller, as well as the signatures of Alfonso and Jesusa Lazona, as the Verifier and Approving Officer, respectively.

It was also stipulated that the names of Cambe and Revilla did not appear in the withdrawal slips.

Minerva A. Acedera,¹¹³ **Alfredo D. Fernandez**,¹¹⁴ and **Herminigildo B. Castro**.¹¹⁵

The parties stipulated that the witnesses would testify on the tenor stated in the offer of stipulation, but not as to its truthfulness and genuineness.

Eduardo Arsenio C. Roldan,¹¹⁶ Bank Officer of the Compliance Group of the Asia United Bank (AUB) from 2011 to present.

He testified that as Bank Officer, he acted as the liaison between AUB and the government regulatory agencies, like the BSP and the AMLC Secretariat, in matters relating to the anti-money laundering compliance of AUB.

¹¹² Id.

¹¹³ Barangay Captain of Barangay Apayaa, Municipality of Mapandan, Pangasinan (TSN, September 14, 2017 A.M.)

¹¹⁴ Barangay Captain of Barangay Nilombot, Municipality of Mapandan, Pangasinana (Id.)

¹¹⁵ Barangay Captain of Torres, Mapandan, Pangasinan (Id.)

¹¹⁶ TSN, supra

DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 73 of 141

x-----x

On September 14, 2017, he received a subpoena *ad testificandum* from the Court requiring him to bring the original documents and other relevant papers pertaining to the account of Ramon "Bong" Revilla, Jr. and his family members with AUB.

The witness further testified that in May 2014, he received a letter from the AMLC Secretariat requiring him to provide documents relative to the accounts stated in the Court of Appeals Resolution. These documents were account opening forms and all identification documents which included pictures, bank statements, transaction history printouts, deposit/withdrawal slips, debit-credit memos, transfer requests from one account to another, and foreign exchange transaction receipt; Cashier/Manager's Checks showing the front and dorsal sides; application forms; cancelled checks; and other documents and records. The AUB accounts mentioned in the CA Resolution were the following:

Account No.	Account Name	AUB Branch
00290008487	Jose Maria Bautista	Annapolis
102010018576	Ramon "Bong" Revilla and Lanie Hernandez Mercado	Imus
102010019921	Ramon "Bong" Revilla	Imus
10201002374-1	Leonard Bryan Bautista, Ramon "Bong" Revilla, Jr. and Lani Mercado	
10219000148-6	Jose Maria Bautistas	
10222000664-3	Jose Maria M. Bautista/Ramon "Bong" Revilla, Jr.	
102220007907	Jose Maria Bautista	
10222000796-3	Ramon "Bong" Revilla, Jr.	
10222001010-7	Ramon "Bong" Revilla	
10222001011-0	Ramon "Bong" Revilla	
10222001015-1	Ramon "Bong" Revilla, Jr.	
10222001016-3	Ramon "Bong" Revilla, Jr.	
10222001083-1	Ramon "Bong" Revilla, Jr.	

Upon receipt of the letter from the AMLC Secretariat, he called the branch officers of the branches mentioned in the letter, including the Operations Officer and Service Manager of the Imus Branch,

7/5

DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 74 of 141

x-----x

Margie Rica Tanyag, and then Service Manager/Operations Officer of the Anapolis Branch, Marivic Dizon, informing them about the letter with attached CA Resolution. To formalize his verbal communication with these officers, he likewise sent them an email. The same email was sent to the Branch Banking Group, the officers of the branches concerned, the Chief Compliance Officer, and the Head of the Branch Banking Operation Support Division.

After constant communication and follow-up, the witness received the documents he requested. He immediately transmitted them to the AMLC Secretariat through the Bank's messenger after checking the documents.

The witness did not hear anything from the AMLC about the documents he submitted. However, around August 2014, he received another letter from the AMLC Secretariat asking to submit documents regarding the six (6) accounts of Senator Revilla, Jr. and Lani Mercado with Asia Trust which AUB acquired in 2012. These accounts were: *Account Nos. 3020017839, 3020017847, 3020017855, 3020017863, 3020017871*, all under the name of *Jesusa Victoria H. Bautista*; and *Account No. 10201000156-3*, under the name of *Nature Concepts Development Realty Corporation* in AUB-Imus Branch. Just like what he did with the first letter-request, he went through the same procedure with the second letter-request, only that with respect to the second letter, he coordinated with the Branch Banking Group Operations Support Division (BBGOSD) because the accounts were Asia Trust accounts.

The BBGOSD provided him with the list of accounts as requested. Found in the list were the date of opening or the date of placement, the date of closure, and the amounts of placements. He immediately transmitted the documents to the AMLC Secretariat.

The witness confirmed that the documents marked as *Exhibits ZZZ-477-a to ZZZ-477-n*, and *477-mm* were the same documents he submitted to the AMLC.

Noel A. Flores,¹¹⁷ Chief Compliance Officer of CTBC Corporation Philippines (formerly known as China Trust) since September 1, 2011.

¹¹⁷ TSN, September 19, 2017 P.M.

70

DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 75 of 141

x-----x

He testified that as Chief Compliance Officer, he implemented and developed the compliance programs and strategies of the Bank under the direction of the Board of Directors and the Chief Executive Officer, and prevented or mitigated non-compliance in these areas. He likewise received notices from the AMLC and complied with their requests.

On September 15, 2017, he received a subpoena from this Court to appear and bring the original documents with regard to the account of Ramon "Bong" Revilla, Jr. and his family. He brought documents pertaining to Account No. 00307008275 in the name of Jose Maria Bautista and Account No. 01541101058-1 under the name of Jesusa Victoria Bautista/Jose Marie Bautista.

These documents were submitted to the AMLC per the latter's letter-request, dated May 29. Upon receipt of the request, he coordinated with the Branch Head Office Support Services and Trust Department via email and telephone call regarding these documents. He was notified that the accounts were already closed. Since they would not be able to comply with the deadline of the request, he asked for an extension of time.

On August 26, 2014, they received a letter, dated August 20, 2014 from the AMLC for a similar request as the first letter, to inquire into the bank accounts and/or investments of Senator Juan Ponce Enrile, et al., with CTBC, and on the account of Jesusa Victoria Bautista under Account No. 48041101431-5. After observing the process, he submitted the requested documents through an authorized messenger to the AMLC Secretariat on September 5, 2014.

The witness identified Investment Activity Report for the Period August 13, 2007 to September 30, 2013,¹¹⁸ China Trust Commercial Bank Philippines Statement of Account from March 6, 2006 to July 31, 2007,¹¹⁹ and Release and Quit Claim for IMA No. 005411010581,¹²⁰ as among those documents he submitted to the AMLC.

¹¹⁸ Exhibit ZZZ-477-n-1

¹¹⁹ Exhibit ZZZ-477-o

¹²⁰ Exhibit ZZZ-523



DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 76 of 141

x-----x

Dreda Teresa Mendoza,¹²¹ Vice President and Trust Officer of China Trust Philippines Commercial Bank Corporation since December 1, 2014.

Her testimony was dispensed with after the parties stipulated that if asked, she would be able to identify *Exhibits ZZZ-477-n-1* and *Exhibit ZZZ-523*, and that her testimony would only corroborate the testimony of Flores.

Atty. Donato V. Espino,¹²² Chief Compliance Officer and Head of the Compliance Division of Metropolitan Bank and Trust Company since June 1, 2016; Department Head of the Money Laundering and Terrorist Financing Program Department of Metrobank's Anti-Money Laundering (AML) Division from May 2014 to May 2016.

He testified that as Head of the AML Division of Metrobank, he ensured that the Bank complied with the Anti-Money Laundering Law and its implementing rules and regulations, policies, and regulatory issuances; ascertained a constructive working relationship with the BSP and other law enforcement agencies; made sure compliance with bank inquiry orders, freeze orders and asset reservation orders issued by competent courts.

He received a subpoena from the Court directing him to bring original documents with respect to the Metrobank accounts of Janet Lim Napoles, certain NGO's, and Ramon "Bong" Revilla, Jr. and his other family members. These documents were the account opening forms, bank statements, statement of accounts, deposit slips, withdrawal slips, debit and credit memos, checks, and other relevant documents relative to the accounts listed on page 20 of the CA Resolution, dated May 28, 2014, in CA G.R. AMLC No. 00108. Copies of these documents were furnished the AMLC Secretariat pursuant to the latter's three letter-requests, dated August 29, 2013, August 24, 2014 and May 29, 2014. The letters were prompted by the three resolutions of the CA promulgated on August 28, 2013, August 15, 2014, and May 28, 2014. The letter-request of August 20, 2014 pertains to Account No. 36600114120, under the name of Leonard Bryan H. Bautista, and Account Nos. 6603660024680,

¹²¹ TSN, supra

¹²² TSN, September 26, 2017 P.M.

70

DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 77 of 141

x-----x

6607660005125 and 0983098261282, under the name of Jesusa Victoria H. Bautista.

Certified true copies of these documents were gathered from various units of the Bank, including their Records Management Department, and its other branches, upon his instruction to the Bank's AMLC Specialist Lorna Guevarra.

The parties stipulated that if asked, the witness would be able to identify *Exhibits ZZZ-391 to ZZZ-521*, which Metrobank submitted to the AMLC in compliance with the letter-requests, but not as to their genuineness and due execution.

Imelda L. Fortugaleza,¹²³ Head of the Compliance Office of BPI-Philam Life Assurance Corporation since June 2012 to present.

She testified that as Head of the Compliance Office, she made sure that the company complied with regulatory requirements and applicable laws to the business. In addition, her office prepared and submitted reports to regulatory bodies, such as the Insurance Commission, the AMLC, the Data Privacy Commission, and the Credit Information Bureau.

She confirmed having received a subpoena from this Court in relation to this case. Pursuant to the subpoena, she brought documents submitted to the AMLC pertaining to the insurance policies of Jose Marie Bautista.

She recalled that on June 23, 2014, the company received a notice from the AMLC Secretariat requesting for certified true copies of the application for insurance policy, identification documents, statement of account from opening to present date, policy form, payment slips insurance policies (Policy No. 8001202099, No. 8000880565, No. 8001202106) indicated in the subpoena, of Jose Marie Bautista.

Upon receipt of the letter, she endorsed it to their Legal Department for clearance. When they got the clearance, they forwarded the same request to the Policy Owners Services Department (POWSD) which was the one handling records of policy holders. The POWSD prepared the documents and forwarded to

¹²³ TSN, September 28, 2017

2/)

DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 78 of 141

x-----x

them. They then immediately transmitted the documents to the AMLC through the company's messenger.

The witness confirmed that Policy No. 8001202099¹²⁴ was among the documents submitted to the AMLC Secretariat. She does not personally know the name "Jose Marie Bautista" appearing on the application form, but the insurance application of Jose Marie Bautista includes an alias "Bong Revilla, Jr.". The figures in the column premium represent the annual premium payments that were paid by Jose Marie Bautista.

The Court admitted in evidence all the exhibits formally offered by the prosecution.

EVIDENCE FOR THE DEFENSE

The testimonies on direct of the witnesses for the defense are digested below.

For Cambe

Richard A. Cambe,¹²⁵ one of the accused in this case, testified on his behalf. He is a lawyer by profession.

He testified on direct that in 2005-2006, he was employed as Director III in the Office of Senator Ramon "Bong" Revilla, Jr. As such, he was the Chief of the Legislation Department of Revilla, specifically assigned to handle the Senate Committee on Public Works. He held the position until the subject controversy came out.

Initially, he was appointed as Senior Legislative Staff Officer (SLSO) II of the Office of Senator Revilla, Jr. in 2004 to handle legislative matters. As SLSO II, he was assigned to draft or file bills or resolutions, attend public hearings, or conduct technical working group meetings. He was also tasked to inspect different places in the Philippines because his Committee involved public works projects. It was likewise his duty to refer matters to their technical staff on subjects specifically referred to the Sheriff Committee on Public. He performed other legislative matters Revilla handled in the Senate Session Hall.

¹²⁴ Exhibit ZZZ-477-hh

¹²⁵ TSNs, March 20, 2018, April 3, 2018, April 17, 2018 P.M., April 19, 2018 A.M. and P.M.

2/5

DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 79 of 141

x-----x

During the period of his employment from 2005-2006, he did not commit any infraction that became a subject of any administrative complaint against him. In fact, around 2005, he was promoted as they were able to pass about seven laws, like the renaming of a boulevard in Pampanga and conversion of roads from local to national.

When this controversy surfaced, he wrote a letter to then DOJ Secretary Leila de Lima saying that he was not involved in this kind of activity. He also wrote a letter to the COA Chairperson denying participation in all these transactions or having signed documents, or authorized anybody to sign for or on his behalf.

The witness said he was not aware that Revilla authorized him relative to Memorandum of Agreement, dated September 16, 2009. To be legally designated, there should be a memo or letter addressed to him or to anybody authorizing him. He did not receive any communication from Revilla on this.

The witness belied that he knew Gondelina G. Amata (President of National Livelihood Development Corporation).¹²⁶ He never signed any document with them or appeared before a notary public for the said document. He was a member of IBP Zambales, and also a voter there. He secured his Community Tax Certificate and PTR in Zambales.¹²⁷

When confronted with documents, Cambe testified as follows:

1. It was the first time he saw Project Proposal for ROCS-09-04953,¹²⁸ and he never signed this document for any purpose.
2. The undated Accomplishment Report for ROCS-09-04953¹²⁹ was part of the liquidation report of the said ROCS. He had no participation in its making.

¹²⁶ Referring to Exhibit 1-Cambe and A-36-f for the prosecution

¹²⁷ Per Certification dated October 3, 2013 (Exhibit 171), Certification of the Barangay Treasurer dated October 3, 2013 (Exhibit 172), Official Receipt dated October 3, 2013 (Exhibit 172-A)

¹²⁸ Exhibit 2-Cambe

¹²⁹ Exhibit 4-Cambe

7/5

DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 80 of 141

x-----x

3. Referring to *Exhibits 5-Cambe* and *6-Cambe*, he claimed that he was not a member of *Agrikultura Para sa Magbubukid Foundation*, yet his name was on the document.

4. He did not have signature on *Exhibit 42-Cambe*, and the signature appearing thereon was not Revilla's.

The parties then stipulated that if asked, *Cambe* would state as follows:

1. He did not sign any of the documents identified in *Exhibits 1-Cambe* to *16-Cambe*.

2. He does not personally know the persons whose names appear together with his name on the PDAF document, MOA, etc.

3. He neither know nor personally appear in the presence of the notary who notarized the MOA.

4. He did not transact or deal with *Luy*, *Sula*, *Suñas* or any NGOs affiliated to them.

5. He did not receive any amount of money from *Luy*, *Sula*, *Suñas* or any NGOs affiliated to them or to *Janet Lim Napoles*.

6. He did not receive any memo, notices, or endorsement letter from *Revilla* or through their office appointing/assigning/authorizing him to represent *Revilla* in his PDAF.

7. The signatures of *Revilla* appearing on the endorsement letters were not Senator *Revilla's*.

8. He is familiar with the signatures of *Revilla* as he had seen him sign in many occasions, having worked with him for several years.

9. He and *Revilla* submitted the photocopies of the questioned documents.

10. The documents submitted for forensic examinations were mere photocopies and their actual examination was conducted by

DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 81 of 141

x-----x

two forensic experts, Atty. Desiderio Pagui and Atty. Rogelio Azores.

11. That the forensic experts who conducted the examination found that the signatures of Cambe and Revilla on the photocopies of the questioned documents were indeed forged.

12. That he is not the owner or the one who requested for the issuance of the CTC from Quezon City, written on the MOAs as proof of his identity.

As to the Offer of Stipulation, dated April 9, 2018, the prosecution stipulated only as to *Exhibit 282-Cambe* referred to in No. 12 of the offer.

Cambe further testified that he wrote COA Commissioner Grace Pulido-Tan on December 2, 2013¹³⁰ because the COA failed to take his side or make a regular or special audit on his person. They did not send him anything, any notice, and suddenly, he was charged with plunder and graft. Unlike accused Revilla, his attention was not called during the audits. He came to know of the special audit after an alleged letter was sent, and he knew of this letter only from the records of the case as part of the exhibits or evidence of the prosecution. He felt betrayed and shortchanged because he had been with the government for 20 years, and yet, he was not given a chance to air his side.

Cambe was employed at the Office of Senator Revilla, Sr. for 10 years, and before the charges were filed, he was already serving additional 10 years at the Office of Senator Revilla, Jr. as Chief Administrative Officer.

He was never audited in the Office of Senator Revilla, Jr. because he was not responsible or an accountable officer. He was just an administrative officer and in charge in the legislation process in the office of the Senator. When Revilla won the election, he was first appointed as Senior Administrative Officer III and after two years, he was promoted to Director III. In all those years, he was assigned in the legislative department of the office.

¹³⁰ Exhibits 170-A Cambe and 170-B Cambe (Prosecution observed that Exhibit 170 is only a photocopy. Counsel for Cambe said that she reserved the comparison in the course of the trial. (p. 20)

27

DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 82 of 141

x-----x

The witness thought that there was no such letter for Revilla, from the COA because if there was one, then, he should have gotten a letter, too. He likewise believed that Revilla did not reply to that letter. The signature on the letter-reply of Revilla was not Revilla's. He was a staff of the Senator for 10 years, and he knew Revilla's signature. He also found the letter funny because of numerous grammatical errors.

He showed the letter to Revilla and had him examined all the documents. Revilla only laughed about it because the signature was not his. The witness then suggested to Revilla to refer the matter to a signature expert. Revilla agreed and had it examined by two signature experts who, after examination, found that the signatures on the letter were forged.

The witness, moreover, testified that he filed an intervention in a case filed by Revilla before the Regional Trial Court of Bacoor, Cavite, Branch 19, to declare as null the COA documents.¹³¹ The RTC granted his motion for intervention,¹³² but until now, the case has not moved.

In order to prove his innocence, Cambe identified a Decision of the Office of the Ombudsman, showing that he was a Director III, Chief of Legislation (and not a Chief of Staff), a Certification from MAMFI, a Statement of Account of MAMFI,¹³³ an Application for Miscellaneous Transaction by the POPDI under Merlina Suñas that she withdrew around ₱1.5 Million on that day,¹³⁴ a check payable to the order of Stephen.¹³⁵ To the witness, these documents were material because they showed that it was physically impossible for him to have withdrawn ₱34,034,000. He belied having transacted with these people.

Cambe also said that he tried to secure a Certification supposedly to show to the Court that he was not there (referring to the places where he allegedly received money from Napoles' employees) physically, and that he did not accompany Marina Sula or Merlina Suñas for that matter. He refuted Sula's testimony¹³⁶ that

¹³¹ Exhibit 241-Cambe

¹³² Exhibit 242-Cambe (Order dated September 20, 2013)

¹³³ Exhibit 391-Cambe

¹³⁴ Exhibit 393-Cambe

¹³⁵ Exhibit 394-Cambe

¹³⁶ TSN, September 18, 2014



DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 83 of 141

x-----x

he was with her in Metrobank. He also belied having met or transacted with Luy.

Cambe likewise submitted a copy of his passport¹³⁷ indicating that he was not in the Philippines when the alleged giving of money took place as testified by the witness for the prosecution. To him, this was important because in the alleged Summary of Disbursement of Benhur Luy, the latter mentioned that Cambe supposedly received money from Luy or somebody on May 9, 2008. But, his passport showed that he embarked to the US as early as May 6, 2008, and he returned only on May 26 or 29 of the same year.¹³⁸ He likewise identified pictures¹³⁹ with his family taken in the Universal Studio.

The prosecution stipulated that Report No. 10-11/2013 was a faithful reproduction of the original.

Desiderio A. Pagui,¹⁴⁰ a lawyer, Forensic Document Examiner, and retired Chief Document Examiner of the NBI. He was presented as expert witness and stipulated by the prosecution as such.

He confirmed having received a subpoena *ad testificandum* from the Court.

He testified that he was approached by Atty. Bodegon and Agos and presented him documents for examination. In his examination, he used an equipment and enlarged photographs of both the questioned and standard signatures. After the examination, he made Report No. 09-10-2013¹⁴¹ on the questioned signatures of Ramon "Bong" Revilla, Jr.

He stated in the Report that the signatures on the documents appeared not to be Revilla's, after comparison of the signature in question with the standard signature admitted to be genuine by Revilla. There was a significant difference in the characteristics, qualities and elements between the signature on the questioned documents and Revilla's genuine signature.

¹³⁷ Exhibits 237-A, 237-B and 237-D Cambe

¹³⁸ Exhibit 236-Cambe

¹³⁹ Exhibits 238-A to 238-E Cambe

¹⁴⁰ TSNs, dated April 26, 2018 P.M., May 3, 2018 P.M.

¹⁴¹ Exhibit 189-Revilla

DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 84 of 141

x-----x

The witness admitted having examined only photocopies of the questioned documents, but he explained that this was allowed as long as the photocopies were clear, as in the case of the documents he examined, and as ruled in *Rodelas v. Aranza*, 160 or 115 SCRA 60.

His testimony was adopted by Napoles.

Norma L. Manglicmot,¹⁴² former Assistant Municipal Treasurer of San Felipe, Zambales.

The prosecution and Cambe stipulated that if asked, the witness would testify:

1. That she was a resident and Assistant Municipal Treasurer of the Municipality of San Felipe, Zambales until December 2015.

2. That as the Assistant Municipal Treasurer, she issued Community Tax Certificates to individual residents and domestic corporations in their Municipality, and maintained records of such issuances.

3. That she was familiar with Atty. Cambe.

4. That Atty. Cambe was regularly getting his CTC from that town.

5. That she issued Atty. Cambe CTC No. 14355869 on April 2, 2008; No. 14896623 on April 2, 2009; and No. 10033080 on March 4, 2011.

6. As proof of such issuance and based on her record, she issued Certification, dated October 3, 2013,¹⁴³ certifying that the foregoing CTCs were issued to Cambe on the stated date.

Greta Victoria R. Mostacho,¹⁴⁴ Branch Operation Officer of Metrobank.

¹⁴² TSN, May 10, 2018 A.M.

¹⁴³ Exhibit 171-Cambe

¹⁴⁴ TSN, May 10, 2018 P.M.

7/3

DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 85 of 141

x-----x

The parties, except for accused Revilla, Jr., stipulated on the testimony of the witness, as follows:

1. That the witness was the Branch Operations Officer of Metrobank-Mayligue Branch from 2012 to 2016, and its Malabon Branch from 2017 to the present. As such, she acted as the Record Officer.
2. That she issued a certified true copy of the Statement of Account of *Masaganang Ani Para Sa Magsasaka* covering the month of February 28, 2010 to March 31, 2010.¹⁴⁵
3. That she issued a certified true copy of an Application for Miscellaneous Transactions for Peoples Organization for Progress and Development Foundation, Inc., under Account No. 7255-52374-800,¹⁴⁶ showing a transfer of One Million Five Hundred Twelve Thousand Five Hundred Pesos (₱1,512,500.00) to *Masaganang Ani Para Sa Magsasaka Foundation, Inc.* under Account No. 7255-508721.

The stipulations were adopted by Napoles.

Evelyn D. Mariano,¹⁴⁷ Branch Manager of Metrobank-Mayhaligue Branch.

The prosecution and accused Cambe stipulated that if the witness would be asked, she would testify as follows:

1. That she was the Branch Manager of Metrobank, Mayhaligue Branch in 2016;
2. That she was the Branch Manager when Cambe requested for the issuance of a subpoena of certain documents;
3. That as Manager, she issued a Certification that the CCTV footage of March 17, 2010 was no longer available considering that it was way beyond the bank's retention period;

¹⁴⁵ Exhibit 391-Cambe

¹⁴⁶ Exhibit 393-Cambe

¹⁴⁷ TSN, May 29, 2018 P.M.

7/5

DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 86 of 141

x-----x

4. The she handed to the accused a printout of the microfilm copy of Metrobank Account No. 007255508721 in the name of Stephen P. Esden in the amount of ₱28,512,500.00; and

5. That she certified¹⁴⁸ as true copy the printout of the microfilm check.

The stipulations were adopted by Napoles.

For Napoles

Napoles waived her right to present evidence, but adopted the testimonial evidence of Cambe and the documentary evidence of her co-accused.¹⁴⁹ All the documentary exhibits formally offered by Cambe and Napoles were admitted in evidence by the Court.¹⁵⁰

For Revilla

Merlina Suñas¹⁵¹ was declared by the Court as hostile witness.

She testified that she never personally met Revilla or talked to him. She just saw him during the wake and death anniversary of Napoles' mother, eating and chatting with Napoles.

The witness likewise belied having seen Revilla in Napoles' office. Neither did Revilla receive money from her nor did she witness him receiving money from Napoles, De Asis, Lim, Luy, or from any other employees of Napoles.

She confirmed having prepared liquidation reports, *i.e.*, *Disbursement Report*, *Certificate of Acceptance and Delivery*, *Acknowledgment Receipt*, *Sales Invoice* and *List of Beneficiaries*. These liquidation reports were signed by the employees of JLN Corporation. Revilla and Cambe had no participation in the preparation and signing of these documents.

The drafts of the endorsement letters, *i.e.*, *letter*, dated *November 27, 2007*, to *Antonio Ortiz (Director General of*

¹⁴⁸ Certification dated September 13, 2016 (Exhibit 394-Cambe)

¹⁴⁹ TSN, *supra*, p. 30

¹⁵⁰ Record, Vol. LVI, p. 148

¹⁵¹ TSN, June 26, 2018 P.M.

27

DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 87 of 141

x-----x

Technology of Livelihood Resource Center;¹⁵² letter, dated November 27, 2007, to Arthur Yap (Secretary of Department of Agriculture);¹⁵³ letter, dated June 30, 2008, to Secretary Yap;¹⁵⁴ letter, dated August 7, 2008, to Allan Javellana;¹⁵⁵ letter, dated July 22, 2008, to Secretary Yap;¹⁵⁶ letter, dated December 16, 2008, to Ortiz;¹⁵⁷ letter, dated August 17, 2009, to Gondelina Mata (President of National Livelihood Development Corp.);¹⁵⁸ letter, dated April 28, 2009, to Mata;¹⁵⁹ letter, dated October 2, 2009, to Mata;¹⁶⁰ and letter, dated February 27, 2009, to Mata¹⁶¹ were prepared by Luy. Luy would send these draft letters to the offices of the Senators, not only to Revilla. However, she did not see Luy or Revilla sign these letters.

The witness has known Luy since 2002.

Marina C. Sula,¹⁶² was declared by the Court as hostile witness.

At her presentation to the stand, she denied that:

1. She had personally met or visited the office or house of Revilla;
2. She saw Revilla visited the office of Napoles or personally received money from Napoles;
3. She saw Revilla personally received money from Lim, de Asis, Luy, or from any of Napoles' representatives or employees; and
4. She personally gave money to Revilla.

¹⁵² Exhibit A-23-d; Exhibit 20-Revilla

¹⁵³ Exhibit A-24-a; Exhibit 21-Revilla

¹⁵⁴ Exhibits A-25-a and A-26-a

¹⁵⁵ Exhibit A-25-f; Exhibit 163-Revilla

¹⁵⁶ Exhibit A-27-a

¹⁵⁷ Exhibits A-28-f and A-29-b; Exhibits 4-Revilla and 4-4-1 Revilla

¹⁵⁸ Exhibits A-30-j, A-34-g, A-24-h, A-36-h-1; Exhibits A-30-j, A-34-g, A-24-h, A-36-h-l; Exhibits 77-Revilla, 77-a-Revilla, 77-b-Revilla

¹⁵⁹ Exhibit A-31-l; Exhibit 23-Revilla

¹⁶⁰ Exhibits A-32-h, A-32-h-1 and A-33-h; Exhibit 309-a Revilla

¹⁶¹ Exhibits A-37-g and A-37-g-1; Exhibits 22-Revilla and 22-A-1 Revilla

¹⁶² TSN, June 28, 2018 A.M.

DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 88 of 141

x-----x

The witness confirmed having signed the MOA for MAMFI, List of Beneficiaries, Reports of Disbursements, Acceptance Certificates, Accomplishment Reports, Acknowledgment Receipts, Delivery Receipts, and Official Receipts (if she claimed checks from the IAs). This was also done by the other employees of JLN Corporation. But, she negated that Revilla and Cambe had participation in the preparation and signing of these documents.

The witness also testified that she and other employees of Napoles prepared the indorsement letters, dated April 10, 2007,¹⁶³ November 27, 2007,¹⁶⁴ November 27, 2007,¹⁶⁵ June 30, 2008,¹⁶⁶ August 7, 2008,¹⁶⁷ December 16, 2008,¹⁶⁸ December 16, 2008, August 17, 2009, April 28, 2009,¹⁶⁹ October 23, 2009,¹⁷⁰ February 27, 2009,¹⁷¹ and July 22, 2008.¹⁷² These letters were signed by Luy in the name of Revilla because Luy was good at it. She always saw him sign indorsement letters and MOAs of lawmakers and their representatives. Revilla had no knowledge in the preparation of these indorsement letters.

The witness was told by the Ombudsman Special Prosecutors handling Revilla's case to just corroborate Luy's testimony.

Some of Luy's testimony was not true. She last talked to him on June 26, 2018, during the first hearing of Sulas. Luy suggested to the witness some possible questions and how to answer them. These questions were about the notary, signing of the MOA, the indorsements, and the order of Napoles. Luy also said to Suñas to implicate Revilla.

Sula's testimony was adopted by Cambe and Napoles.

Mary Arlene Baltazar¹⁷³ was declared by the Court as hostile witness.

¹⁶³ Exhibit A-22-d; Exhibit 19-Revilla

¹⁶⁴ Exhibit A-23-d; Exhibit 20-Revilla

¹⁶⁵ Exhibit A- 24-a; Exhibit 21-Revilla

¹⁶⁶ Exhibits A-25-a and A-26-a

¹⁶⁷ Exhibit A-25-f

¹⁶⁸ Exhibits A-28-f and A-29-b; Exhibits 4-Revilla and 4-a

¹⁶⁹ Exhibit A-31-i; Exhibit 23-Revilla

¹⁷⁰ Exhibits A-32-h-1, A-32-h, and A-33-h

¹⁷¹ Exhibit A-37-g; Exhibit 22-Revilla

¹⁷² Exhibit A-27

¹⁷³ TSN, June 28, 2018 P.M.



DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 89 of 141

x-----x

The witness testified that he never had the chance to personally meet Revilla or to personally see him in the JLN office. She also never visited his house or office. Neither did the witness personally see Revilla receive money from Napoles, Lim and De Asis, or from Luy nor did she personally give money to Revilla.

She, together with the JLN employees, drivers, household helpers, securities, Napoles and the latter's children prepared the list of beneficiaries, official receipts, delivery receipts, and sales invoices; filled out the information in the documents, and signed as representatives of the supposed suppliers of the NGOs.

The indorsement letters were prepared by Luy. It was also possible that he signed all these letters because they were all prepared in the office, and it was only Luy who was authorized to sign the letters and MOAs for the lawmakers. With respect to the indorsement letters of Revilla, only Luy signed them.

Cambe adopted the testimony of Baltazar.

Ramon "Bong" B. Revilla, Jr.,¹⁷⁴ one of the accused in this case, served as a Senator of the Republic of the Philippines from 2004 to 2016, and Governor of the Province of Cavite from 1998 to 2001. He is also an actor and producer.

He testified that he did not understand the allegation in the Information that he received from Napoles more than Two Hundred Million Pesos through a combination or series of overt criminal acts.

He denied that he received money from Napoles or from her companions out of his PDAF. He met Napoles in many occasions, like during the wedding of Shalani Roman, but he did not know Napoles that well. Neither did he have any transactions or business with her. He did not know De Asis and Lim, and he never received money from them.

He did not know about the NGOs—*Agrikultura Para Sa Magbubukid Foundation, Inc., Agri and Economic Program For Farmers Foundation, Inc., Masaganang Ani Para Sa Magsasaka Foundation, Inc., People's Organization for Progress and Development Foundation, Philippine Agri and Social Development*

¹⁷⁴ Id.



DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 90 of 141

x-----x

Foundation, and Social Development Program for Farmers Foundation—of Napoles. He only heard about them when they came out in the media.

Revilla has known Cambe for more than 15 years. Cambe used to work for his father when the latter was a senator. After his father's term of office, Revilla took Cambe as the head of his legislative staff, but not as chief of staff. His Chief of Staff was Regina Arca Alajar. As Head of the Legislative Staff, Cambe handled the legislation aspect of his office and attended committee hearings.

He never authorized Cambe to act in relation to his PDAF. Cambe never meddled on that matter as his work was focused on legislation. He had not received money from Cambe out of his PDAF. Both never discussed money matters.

Revilla felt that this case was politically motivated. He received series of attacks against his person less than a month after his parties from Lakas-CMD announced that he was being vetted for the presidency.

REBUTTAL EVIDENCE

Benhur K. Luy,¹⁷⁵ was recalled to the witness stand and testified on rebuttal that he knew Mary Arlene Baltazar as she was once his officemate in JLN Corp.

He refuted the testimony of Baltazar that only him knew if kickbacks were paid. According to him, Napoles would know if ever kickbacks were paid to a senator or congressman because Napoles was the one who ordered to pay these kickbacks. Also, the trusted employees of Napoles who helped her in the preparation of the money or deliver this money knew.

Baltazar was lying when she said with certainty that Revilla did not receive kickbacks. Luy, as Finance Officer of JLN, was the one who prepared the money, rebates, commissions and kickbacks upon the instruction of Napoles. Baltazar reported at the JLN office,

¹⁷⁵ TSN, August 9, 2018 P.M.



DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 91 of 141

x-----x

and Revilla was not holding office there. Revilla and Baltazar were not also together 24 hours.

It is true that Baltazar did not have a record. Therefore, she should not have stated that she was sure that Revilla did not receive kickbacks. On the other hand, Luy has a record.

Luy further stated that Baltazar was wrong in saying that it was possible that Luy was the one who signed all the indorsement letters. He countered that he, upon the instruction of Napoles, merely prepared the draft indorsement letters and then, together with the draft MOA, Project Proposal, if any, would email it to Cambe. In return, Cambe would submit to their office the indorsement letter in final form, with the MOA bearing Cambe's signature, and the Project Proposal. Napoles told him that Cambe was the authorized person regarding the PDAF of Revilla and the representative to bring whatever PDAF documents to their office.

The draft indorsement letters addressed to the head of the IA, basically contain the SARO number and the project amount, the NGO indorsed as implementor of the project, and the representative authorized to act pertaining to Revilla's PDAF.

The final draft of the indorsement letter bore the letter head of Revilla. Some of the indorsement letters had the Senate seal, the signature of Revilla above his name, and the numbers below his name or a bar code.

Luy denied that he was the one who signed the indorsement letters.¹⁷⁶ He reiterated that he merely prepared the drafts of these indorsement letters and emailed them to Cambe. Cambe then personally handed the finalized and signed indorsements to him.

Counsel for Revilla agreed that *Exhibits A-22-d, A-23-d, and A-22-d* were faithful reproductions of the originals, but did not stipulate as to its authenticity and due execution.

Luy additionally testified that from 2006 to 2008, the employees of JLN had separate cubicles in the office. In his cubicle, he was seated beside Mylene Encarnacion in 2007 and 2008. In December 2008, Encarnacion stopped reporting for work, so, in

¹⁷⁶ Exhibits A-30-j, A-29-b, A-28-f, A-36-h

DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 92 of 141

x-----x

2009, the place of Encarnacion was taken over by either Jo Christine (daughter of Napoles), James Christopher (son of Napoles), or Laarni Uy (Napoles' assistant). From Luy's place in the office, Baltazar positioned about two (2) meters away.

After the renovation of their office in October 2010, the one seated next to Luy was Mia Legacion, and next to Legacion was Arlene Baltazar (facing the *escaparate*), who was about three meters away from Luy. He and Sula were never in the same cubicle whether before or after the office renovation.

The documents were never scattered on Luy's table because Napoles would be mad. The project listings, liquidation documents of Napoles' transactions with the Department of Agrarian Reform were kept in Napoles' files.

Luy did not sign indorsement letters because Napoles, for her protection, wanted that the lawmakers would sign them. It was for Napoles to have something to hold on to in the event that a case would be filed against her. Also, as the indorsement letter indicated the name of Napoles' NGO, it was an assurance that the project to be funded from Revilla's PDAF would not be given to anybody else considering that she had already paid rebates to Revilla and Cambe.

Sula was Luy's senior officemate in JLN. He refuted Sulas' testimony that he was the one who signed the indorsement letters. He once again stated that he was the only one who prepared the drafts of the letters with the MOA and Project Proposals, and emailed them to Cambe for finalization. Cambe would then bring the documents to their office and collect the balance of the kickbacks. Per their agreement, payment of the balance was conditioned on the indorsement of Napoles' NGOs so that Napoles may claim the PDAF of Revilla.

Sula could not say that Revilla did not know about the indorsement letters because firstly, they were finalized in Revilla's office and Sula did not report in that office. Secondly, stated in the indorsement letters were the SARO numbers, the bases of which were the project listings. It was the office of Revilla which submitted these project listings to the DBM. They (Napoles' office) would then be provided with copies of the SAROs upon their issuance. Then the

43

DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 93 of 141

x-----x

Office of Revilla would indorse Napoles' NGOs so that the balance of Revilla's kickback would be released to him.

The finalized indorsement letters, the MOA, and the Project Proposal would be left at the JLN office, and the foundation profile would be attached to them as it was needed. The liquidation reports were prepared in the JLN office upon Napoles' instruction, but not the MOA and the indorsement letters.

Luy moreover affirmed that:

1. He did not prepare and sign the letter, dated July 20, 2011.¹⁷⁷ Revilla did not give Napoles a project involving ZNAC Rubber Estate Corp.

2. There could be no indorsement letter without a project listing. Included in the project listing were the IA, the name of the project, and the project areas if the beneficiaries were identified, agreed upon by Napoles and Revilla.

3. What he said in Court was the truth and what actually transpired at the JLN Corp. Sula was not present during the meetings with Cambe. She had no knowledge at what stage the money would be given and the documents would be prepared, and how to do them. She was not present from 2006 to 2012.

4. He talked to Sula on June 26, 2018. This was triggered by Suñas's text message to him saying that she received a subpoena from the Court on Revilla's case. Sula and Baltazar were also named in the subpoena, but Luy was not. Suñas wondered what the subpoena could be all about, so, Luy answered that she should just read the TSNs and the affidavits. They now got older since they last testified in 2014. He also said that he would pray for her. Luy then called Sula who confirmed that Suñas texted her. He said the same thing to her as what he said to Suñas.

5. He did not suggest to Sula the possible questions at the hearing and how to answer them. He just said that they should not guess and just answer of their knowledge.

6. He did not tell Sula and Suñas to pin down Revilla.

¹⁷⁷ Exhibit A-38-a



DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 94 of 141

x-----x

7. He knew Cambe very well. In 2003, he was at the Office of Senator Ramon Revilla, Sr. and Cambe was introduced by Revilla, Sr. to Napoles.

8. Every time Cambe brought the MOA to their office, it was accompanied by an indorsement letter which stated that Cambe was authorized by Revilla to act on his behalf to indorse the NGO of Napoles. The documents had already Cambe's signature.

9. The liquidation documents were not signed by Cambe because this was upon the instruction of Napoles. And, at this time, there were already payments made from the IA to the NGOs of Napoles. Cambe and Revilla had also been paid at this stage.

10. With regard to the notarization done at the JLN office, Cambe did not appear. But, as to the MOA, he did not know whether Cambe appeared before the notary.

11. Cambe frequently visited JLN office from 2006 to 2007. Cambe knew Evelyn de Leon, Sula and Suñas because they talked to each other at their office. In fact, Cambe was the principal sponsor at the wedding of De Leon's child that was celebrated in Quezon. But, Cambe was unable to attend because he went home to Zambales. Thus, he had De Asis stood as proxy. They likewise entertained Cambe whenever he was in their office. Cambe would also treat them for snacks after receiving his 5% commission from Luy.

12. Cambe's interaction with Luy was limited to PDAF matters.

13. Cambe was lying in saying that he did not transact or deal with Luy, Sula, Suñas, or any NGOs affiliated to Napoles. Cambe frequently visited their office and transacted with Napoles. Luy personally handed Cambe his 5% commission and the commission for his boss Revilla. He also personally brought documents to their office like project listings, copies of SAROs, copies of NCAs, finalized indorsement letter, MOA, and project proposals.

14. Each time Cambe would collect the rebates for Revilla, and his 5% commission, Luy would let Cambe sign the voucher in triplicate (white, yellow, pink). The pink copy was given to Cambe.

2/5

DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 95 of 141

x-----x

15. He did not know about the memos or notices of Revilla appointing Cambe to represent the Senator. But the indorsement letters indicated that Revilla authorized Cambe to act on his behalf.

16. He did not know why Cambe denied the signatures of Revilla in *Exhibits 42, 60, 61, 65, 92, 102 and 136-Cambe* when Cambe was the one who brought them to the JLN office in final form, with the MOA, indorsement letters and project proposals.

17. If needed, Luy would call Cambe to ask the details of his CTC, and Cambe would text him the number, place of issue and date of issue.

18. There were MOAs without CTC because they did not anymore ask Cambe if the IA would not call their attention.

19. May 8, 2008 was the date of record reflected in Cash Check Disbursement Record.¹⁷⁸

20. There were times that he accompanied Cambe to the parking lot in Podium in Pasig City upon the instruction of Napoles because there was money. Cambe's car was a silver Mazda.

21. There was also an instance that he, with Napoles' bodyguard (either Bong de Asis or Fernando Jimenez) went to the Pacific Plaza Towers near BGC to meet Cambe. At that time, Cambe's car was a CX-7 black Mazda. Cambe asked that the bag of money would be transferred from the driver seat to the trunk of the car.

22. He had not seen *Exhibits 391 and 392*. But he was the one who prepared the Application for Miscellaneous Fund Transfer dated March 17, 2010.¹⁷⁹ The document was prepared because that day, Napoles needed money for the rebates of Revilla. Napoles ordered him to transfer money from POPDFI to MAMFI. After filling out the information in the Miscellaneous Fund Transfer, he had Suñas signed it because she was the president of POPDFI. He was the one who prepared the check.¹⁸⁰

¹⁷⁸ Referring to Cambe's testimony that he received money from Luy or anybody on May 8/9, 2008, but Cambe was already in the US.

¹⁷⁹ Exhibit 393-Cambe

¹⁸⁰ Refer to Exhibit 394-Cambe

DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 96 of 141

x-----x

Before he prepared the check, Napoles instructed him to make the check payable to Cambe. He went to Cambe and told him about it, but Cambe said to have it made payable to Stephen Esden instead. He went back to Napoles to tell her about Cambe's pleasure, and Napoles agreed. After preparing the check, he faxed it to the Jose Abad Santos Mayhaligue Branch where the MAMFI account was maintained. It was to inform the Branch that they would make a withdrawal. They reserved money at Metrobank-Julia Vargas Branch in Ortigas where JLN Corp. was also located.

After faxing the check to Mayhaligue Branch for validation, he was told by the latter Branch that they would just be the one to fax it to the Julia Vargas Branch. After this procedure, he called up the Ortigas Branch to verify if the ₱28 Million was already available. Upon confirmation of the Bank that the money was available, he, with Cambe and Esden, went to Metrobank.

Inside the Bank, Esden went to the teller to sign the document. He and Esden went at the back of the Account Section because of the big amount involved, while Cambe stayed outside. He (Luy) and Napoles were known to the Branch Manager and Area Manager because Napoles was a client there. The money was counted using a counter. Thereafter, he gave the bag where the money was put and had Cambe signed the disbursement voucher. He reflected the amount of ₱28,512,500.00 in his Summary of Rebates.

23. He personally knew Cambe. Cambe repeatedly got his commission of 5% and that for Revilla. This repeatedly happened from 2006 to 2012.

24. He knew that Cambe had a black CX-7 Mazda and has an engineer sibling working abroad in a medical supply. In fact, Cambe proposed that they put up a dialysis center. Also, Cambe had a sand and gravel business, potato business in a school, and a gasoline station.

25. Napoles would not give money to Cambe if she and Revilla had no agreement.

26. When he was rescued, he was investigated about the circumstances that led to his detention. During the interrogation, he disclosed the PDAF transactions of Napoles and some lawmakers, including Revilla.

27)

DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 97 of 141

x-----x

27. No government official asked him to implicate Revilla.

Clarita B. Tangol,¹⁸¹ Administrative Office I at the Office of the Special Prosecutor-OMB. She testified as follows:

1. Sula knew that she was under preliminary investigation because she was asked to submit a counter-affidavit.

2. SB-17-CRM-0743 against Sula was dismissed on November 3, 2017 by the Third Division upon motion to withdraw by the prosecution for lack of probable cause, even before Sula testified in this case.

3. SB-16-CRM-0633 was dismissed by the First Division due to inordinate delay.

Napoles adopted Tangol's testimony.

Maria Veronica Alvaran,¹⁸² Administrative Officer I of the Central Records Division, Office of the Ombudsman.

Her testimony was dispensed with after the parties stipulated that she issued a Certification, dated August 9, 2018, and on the authenticity and due execution of *Exhibits A-22-d-1-rebuttal, A-23-d-1-rebuttal, A-24—a-1-rebuttal, A-28-f-1-rebuttal, A-31-i-rebuttal, A-32-h-1-rebuttal, A-35-h-1-rebuttal, A-37-g-1-rebuttal, A-35-h-1-rebuttal, A-37-g-1-A-rebuttal* and *Y⁴-rebuttal*.

The defense affirmed that the said exhibits were photographs of their purported originals which were also the source documents of the prosecution's *Exhibits A-22-d, A-23-d, A-24-a, A-25-f, A-31-l, A-32-h-1, A-35-h, A-37-g-1* and *A-25-f*.

The Court admitted in evidence all rebuttal exhibits.

DISCUSSION

Section 2 of R.A. 7080, defining and penalizing the crime of plunder provides:

¹⁸¹ TSN, dated August 9, 2018

¹⁸² TSN, dated August 9, 2018

70

DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.

Crim. Case No. SB-14-CRM-0240

Page 98 of 141

x-----x

SECTION 2. Definition of the Crime of Plunder; Penalties.—Any public officer who, by himself or in connivance with members of his family, relatives by affinity or consanguinity, business associates, subordinates or other persons, amasses, accumulates or acquires ill-gotten wealth through a combination of or series of overt criminal acts as described in Section 1 (d) hereof in the aggregate amount or total value of at least Fifty million pesos (P50,000,000.00) shall be guilty of the crime of plunder and shall be punished by *reclusion perpetua*.¹⁸³ Any person who participated with the said public officer in the commission of an offense contributing to the crime of plunder shall likewise be punished for such offense. In the imposition of penalties, the degree of participation and the attendance of mitigating and extenuating circumstances, as provided by the Revised Penal Code, shall be considered by the court. The court shall declare any and all ill-gotten wealth and their interests and other incomes and assets including the properties and shares of stocks derived from the deposit or investment thereof forfeited in favor of the State.

In *Estrada v. Sandiganbayan*,¹⁸⁴ the Supreme Court prescribed the elements of the crime of plunder as follows.

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

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

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

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

¹⁸³ Penalty was amended by Section 2(a) of RA 9346

¹⁸⁴ 369 SCRA 394 (2001)

70

DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 99 of 141

x-----x

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

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

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

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

3. That the aggregate amount or total value of the ill-gotten wealth amassed, accumulated or acquired is at least ₱50,000,000.

Considering that Napoles once again challenges the sufficiency of the Information in her Memorandum, dated September 7, 2018, saying that the Information does not specify the main plunderer, it is well to stress at the outset, that on several occasions, the Court has already scrutinized the Information and has consistently declared that the foregoing essential elements of plunder are adequately alleged in the Information. Previously, the Court found probable cause to issue warrants of arrest against the accused, denied the motions to quash separately filed by them, and denied all their motions for reconsideration thereto.

In many instances, too, the accused assailed before the Supreme Court resolutions of this Court which inherently passed upon the validity of the Information. Interestingly, none of the accused pointed out a discrepancy in it. At any rate, the High Tribunal has not, expressly or impliedly, suggested reservations on the adequacy of the Information. In fact, the Supreme Court upheld this Court's Resolution, dated December 1, 2014, on the denial of

W

DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.

Crim. Case No. SB-14-CRM-0240

Page 100 of 141

x-----x

the bail applications. This Court's bail resolution integrally addressed the sufficiency of the Information for there could be no pronouncement of a strong evidence of guilt under a defective Information.

Now, on the main thrust of this indictment.

The prosecution's conspiracy theory paints a picture of Revilla being allotted a large amount of money totaling ₱517 Million, from the national budget for the years 2006 to 2010, to be utilized in accordance with the law granting it. As the money belongs to the Filipino people, so to speak, its purpose is to find its way back to the interest and welfare of the public.

Although Revilla had no direct and physical access to this money, he held the key to its release. To unlock the latch, Revilla had to request for its release from the DBM. The request must be accompanied by a list of projects to be funded by his PDAF and the names of agencies (IAs) in the DBM's menu to implement them.

On different dates for the period 2006 to 2010, Revilla requested the DBM to release certain amounts of his PDAF for financial assistance to various communities, and to fund his anti-poverty, livelihood and agricultural programs.¹⁸⁵ He endorsed **TLRC**, **NABCOR**, and **NLDC** as the project implementors. Finding everything to be in order, the DBM processed his request and thereafter, issued twelve (12) SAROs. In Luy's Summary of Rebates (Summary),¹⁸⁶ he identified only six (6) of these SAROs, to wit:

Date of Issue	SARO No.	Amount
March 23, 2007	ROCS-07-05486 ¹⁸⁷	₱25 Million
June 18, 2008	ROCS-08-05254 ¹⁸⁸	65 Million
July 8, 2008	ROCS-08-05660 ¹⁸⁹	15 Million
December 12, 2008	ROCS-08-09789 ¹⁹⁰	40 Million
November 20, 2008	ROCS-08-09558 ¹⁹¹	40 Million
September 25, 2009	G-09-07065 ¹⁹²	80 Million

¹⁸⁵ Exhibits I-6, K-8, M-6, N-9, O-10

¹⁸⁶ Exhibit G-1

¹⁸⁷ Exhibit I

¹⁸⁸ Exhibit L

¹⁸⁹ Exhibit M

¹⁹⁰ Exhibit N

¹⁹¹ Exhibit O

¹⁹² Exhibit R

W

DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 101 of 141

x-----x

The SARO, in simplest understanding, is akin to an authority to draw the amount stated therein from the government coffer. With the SARO is an NCAI addressed to the Bureau of Treasury or in some cases to a Department, informing the addressee that an NCA has been issued for credit to the account of a particular IA or a Department. An NCA is a notice to the bank to credit the amount stated therein to the account of the IA or the Department. All IAs have individual accounts.

The IAs have to use the money according to the purpose for which the fund is granted. NGOs are tapped for this purpose to carry out the projects. According to the law, they should be chosen in a public bidding. As a post requirement, NGOs are required to submit liquidation documents to be submitted to the IAs, to prove that the activities funded by the PDAF have been truly undertaken.

The prosecution charges that Revilla's PDAF did not redound to the benefit of the people or communities for which it was allocated. Instead, it ended up in the hands of a few people, with Revilla getting the lion's share, so to speak. How this happened, the prosecution presented the scheme, as follows:

Revilla siphoned the public funds primarily through Napoles. It was perfected by an agreement between Revilla and Napoles that the latter would give the former 50% of the amount of the SARO from which Napoles' NGOs were to be funded. One-half of the 50% would be given by Napoles upon showing of Revilla's letter-request to the DBM to release his PDAF, with attached project listings. The other half would be given upon release of the SARO, conditioned upon Revilla's indorsement of Napoles' NGOs to the IAs, and the submission of a MOA of which Revilla or his authorized representative, the IA concerned, and Napoles' NGOs would be the signatories.

According to the prosecution, Revilla and Napoles fulfilled their respective parts of the agreement. Thus, Revilla was able to get his 50% share, while Cambe received 5% of the project cost, as his personal commission. I synopsized Luy's Summary of what he called to be Revilla's kickbacks, commissions or rebates, received through Cambe, as follows:

TABLE A
(With SARO No.)



DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

x-----x

SARO	Amount (Php)	IA	NGO	Rebates Received (Php)	Date Received
1. ROCS-07-05486	25 million	TLRC	AEPFFI	7.5 million	March 27, 2007
2. ROCS-08-05254	65 million	NABCOR	MAMFI/SDPFFI	10 million	June 24, 2008
				17,250,000.00	July 3, 2008
3. ROCS-08-05660	15 million	NABCOR	MAMFI	7,750,000.00	July 23, 2008
4. D-08-9558	40 million	TLRC	SDPFFI	17 million	Dec. 5, 2008
5. ROCS-08-09789	40 million	TLRC	SDPFFI	2 million	Dec. 12, 2008
				18 million	Dec. 15, 2008
6. G-09-07065	80 million	NLDC	AEPFFI and APMFI	9 million	Oct. 6, 2009
				9 million	Oct. 6, 2009
				2 million	Oct. 6, 2009
				12 million	Oct. 22, 2009
				8 million	Oct. 22, 2009
TOTAL	Php 265 million			Php119,500,000.00	

TABLE B
 (Without SARO No.)

Date Received	IA/Particulars	Rebates Received (Php)
April 6, 2006	PDAF- DA 2006	5 million
June 6, 2006	DA – 2006	5 million
April 12, 2007	DA – 50 M	9.5 million
April 19, 2007	PDAF-DA 50 M and TLRC 50 M 2007	3 million
August 2, 2007		2 million
August 10, 2007		3 million
October 16, 2007	PDAF 82 M	5 million
October 25, 2007	PDAF 82 M	2 million
November 15, 2007	PDAF DA and TLRC 82 M 2007 project	5 million
November 23, 2007	PDAF 82 M project	3.5 million
December 21, 2007	PDAF 82 M project	10 million
December 26, 2007	PDAF 82 M project	10.5 million
May 9, 2008	PDAF 80 M	5 million
October 24, 2008	PDAF 50 M	3 million

70

DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 103 of 141

x-----x

March 17, 2010		28,512,500.00
April 28, 2010		5 million
TOTAL		Php 105,012,500.00
Total Rebates Received	Table A + Table B	Php 224,512,500.00

At the bail hearing of August 14, 2014, Luy, in open court, detailed the commissions separately received by Cambe from the illegitimate transactions, as follows:¹⁹³

Date Received	Amount
April 7, 2006	₱ 100,000.00
November 7, 2006	10,000.00
March 26-27, 2007	500,000.00
April 19, 2007	875,000.00
August 2, 2007	50,000.00
October 25-26, 2007	100,000.00
November 15, 2007	500,000.00
December 20-21, 2007	1,040,000.00
December 26, 2007	2,000,000.00
June 23, 2008	500,000.00
June 24, 2008	500,000.00
July 23, 2008	1,650,000.00
August 6-7, 2008	1,650,000.00
October 13-15, 2008	660,000.00
October 20-24, 2008	150,000.00
December 2-5, 2008	1,000,000.00
December 11-12, 2008	300,000.00
December 15-19, 2008	2,000,000.00
December 15-19, 2008	2,000,000.00
Total	₱ 13,935,000.00

Aside from the share of Revilla and Cambe, a management fee of 3% and a commission of 10% (TLRC/NABCOR) or 2% (NLDC), are likewise given to the IAs and Napoles' contacts therein, thereby leaving nothing for the implementation of the projects.

The preceding narrative captured in essence the gist of this accusation.

¹⁹³ Exhibit HH

70

DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 104 of 141

x-----x

Were the foregoing suppositions of the prosecution duly proven by the evidence on record with the quantum of proof required in our criminal justice system?

After a careful and painstaking examination of the records and assiduous analysis of the evidence, both documentary and testimonial, the Court is morally certain that Revilla, Cambe and Napoles conspired with one another in committing the crime of plunder charged in the Information.

Fundamentally, plunder is committed by a public officer, who by himself or in connivance with another, amasses, accumulates or acquires ill-gotten wealth in the aggregate amount of at least Fifty Million Pesos (P50,000,000.00) through a combination or series of overt criminal acts enumerated (above) in Section 1 (d) of the Plunder law.

Revilla and Cambe were public officers.

At the time material to this case, Revilla was a member of the Senate of the Philippines, and Cambe admitted that he was employed as Revilla's Director III designated as Chief of the Legislation.¹⁹⁴ Napoles is a private individual charged in conspiracy with Revilla and Cambe. Section 2 of RA 7080 provides that "any person who participated with the said public officer in the commission of an offense contributing to the crime of plunder shall likewise be punished for such offense."

Revilla, in complicity with Cambe and Napoles amassed, accumulated or acquired ill-gotten wealth through a combination or series of overt criminal acts described in the Plunder law.

The Court, in its bail Resolution referred to the definitions of key terms used in Plunder law, as follows:

¹⁹⁴ TSN, March 20, 2018

17

DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 105 of 141

x-----x

Amass is defined as "to collect for oneself". **Accumulate** means "collect, gather; it may imply rather rapid acquisition; suggests a gradual piling up or increasing as to make a store or great quantity".¹⁹⁵ **Acquire** is "to gain by any means, usually by one's own exertions; to get as one's own; receive or gain in whatever manner".¹⁹⁶

Under RA 7080, the term "**ill-gotten wealth**" is defined as any asset, property, business enterprise or material possession of any person within the purview of Section 2 thereof, acquired by him directly or indirectly through dummies, nominees, agents, subordinates and/or business associates by any combination or series of the means or schemes enumerated in Section 2(d) of the Plunder Law.¹⁹⁷ "**Series**" refers to a repetition of the same predicate act in any of the items in Section 1(d) of the law. The word "**combination**" contemplates the commission of at least any two different predicate acts in any of said items.¹⁹⁸

In its February 23, 2017 Resolution,¹⁹⁹ denying Revilla's motion to quash, the Court had settled that the overt criminal acts alluded to in the Information that were performed by the accused in furtherance of plunder are:

a) by repeatedly receiving from Napoles and/or her representatives Lim, De Asis, and others, kickbacks or commissions under the following circumstances: before, during and/or after the project identification, Napoles gave, and Revilla, Jr. and/or Cambe received, a percentage of the cost of a project to be funded from Revilla, Jr.'s PDAF, in consideration of Revilla's endorsement, directly or through Cambe, to the government agencies, of Napoles' NGOs which became the recipients and/or target implementors of Revilla, Jr.'s PDAF projects, which duly-funded projects turned-out to be ghosts or fictitious, thus enabling Napoles to misappropriate the PDAF proceeds for her personal gain; and

b) by taking undue advantage, on several occasions, of his official position, authority, relationship, connection, and influence to unjustly enrich himself at the expense and to the damage and

¹⁹⁵ Webster's Third New International Dictionary

¹⁹⁶ Black's Law Dictionary, 5th Ed.

¹⁹⁷ Section 1(d), RA 7080

¹⁹⁸ *Estrada v. Sandiganbayan*, 377 SCRA538, 550 (emphasis supplied)

¹⁹⁹ Record, Vol. XLIV, pp. 600-608



DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 106 of 141

x-----x

prejudice of the Filipino people and the Republic of the Philippines.²⁰⁰

These evident criminal acts were aptly proven by the testimonies of the prosecution witnesses and the documentary evidence. The prosecution's testimonial evidence is reposed to a large extent on Luy's credibility.

Evidence to be believed must come from a credible witness and must itself be credible.²⁰¹ No better test has yet been found to determine the value of the testimony of a witness than its conformity to the knowledge and common experience of mankind.²⁰²

I find that Luy, the principal witness for the prosecution, is a credible witness and his testimony believable in itself. This whole controversy involves a composite milieu with each sub-setting a story of its own. Its framework may not be hard to concoct, but the tricky part is in the details. It is in the details that a fabricated story will crumble in the mouth of a rehearsed witness. But, Luy unwaveringly testified to the minutest particulars of the scheme. These particulars may be separate by themselves, but Luy plausibly linked that they were bits and pieces of a system planned towards a common goal. He was subjected to a grueling cross-examination, but he did not falter. As well, his testimony was corroborated by equally credible witnesses.

Luy, convincingly testified to the entire scheme employed by Revilla, Napoles and Cambe, designed to funnel Revilla's PDAF to themselves. Luy was Napoles' personal assistant and finance officer, and he performed tasks stating that his was a position of trust and confidence with respect to Napoles. It is of no wonder then that Luy knew about the backwards and forwards of Napoles' transactions. This was reflected in Luy's spontaneous and comprehensive manner by which he recounted the facets of the scheme that only an eyewitness to the occurrence could realistically do. Thoroughly, he explained the specifics of each layer of the scheme, starting from the 50-50 sharing agreement between Revilla and Napoles, with Napoles' part reduced by Cambe's 5%, the IAs' management fee of 3%, and her contacts with the IAs of 2%, if the

²⁰⁰ *Id.*, at p. 604

²⁰¹ *De la Torre v. Court of Appeals*, 294 SCRA 196, 208

²⁰² *People v. Aldana*, 175 SCRA 635, 642

47

DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 107 of 141

x-----x

project was with NLDC, or 10%, if with TLRC or NABCOR. Suñas, another Napoles' employee, confirmed that Napoles called them in a meeting to discuss the sharing agreement.²⁰³

After the agreement came its execution. Again, Luy candidly explained Napoles' participation in the release of the PDAF. Luy himself, upon the instruction of Napoles, drafted the project listings for finalization by Cambe. The final project listings were the very same documents attached to Revilla's indorsement letters submitted to the DBM. Upon proof of receipt by the DBM (a stamp receipt) one-half of the 50% of Revilla's rebate would be released to him, through Cambe, either personally by Napoles or upon her order. The other half of Revilla's commission would be released upon issuance of the SARO. What makes these statements of Luy believable is not only because of his comportment in delivering them, but they as well, rhyme with reason and congruent to the documentary evidence.

Of course, before Napoles would advance to Revilla the first installment of his share in the PDAF, she had to be assured that her NGO would get the project. Luy explained that Napoles held to the other half before the release of the SARO, otherwise, she would incur loss should it turn out that Revilla would give a lesser amount than what was contracted.²⁰⁴ Being a businessperson, it was typical for Napoles to have this kind of mindset in her dealings. And what better way to guarantee her a return than to have her office draft the project listings, and a proof from the DBM that Revilla had already started the process.

A project listing is required for the issuance of a SARO because the PDAF is released based on it. It contains the nature of the project to be funded, the beneficiaries, and the IAs chosen by the legislator to carry out the project. With the beneficiaries and the IAs already pre-determined by both Revilla and Napoles, she could be certain that her NGOs would be granted the project.

The project-listing stage must have been drawn with the terrain of each phase of the whole system already considered to facilitate a convenient and systematic process of diverting the

²⁰³ TSN, September 4, 2014 P.M., pp. 42-46

²⁰⁴ TSN, August 7, 2014 P.M., p. 54

2/0

DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 108 of 141

x-----x

money. Sula, also an employee of Napoles, testified that their office had samples of official letterheads and signatures of mayors obtained by Napoles from her contacts. Sula and her group would simply copy these letterheads and signatures.²⁰⁵ This is consistent to the denials of the officials of the supposed municipalities-beneficiaries that they received farm inputs, and agricultural or livelihood projects funded from Revilla's PDAF, and their testimonies that the signatures in the certificates of acceptance, delivery reports, acknowledgement receipts, and list of beneficiaries were forged.

Luy also testified that Napoles gave 2% to her contacts in NLDC, or 10% as SOP or commission to the heads of TLRC or NABCOR.²⁰⁶ Suñas, on direct examination, named JLN Corp.'s or Napoles' contacts with NLDC, TLRC and NABCOR, which included heads of these IAs.²⁰⁷ The IA's commission must be for no other consideration than to ensure that there would be no stumbling block to the project funded from Revilla's PDAF accorded to Napoles' NGOs and for the acceleration of the process.

Luy's testimony that the balance of Revilla's rebate was given only upon issuance of the SARO is coherent to plain logic. The SARO is a go-signal that the fund is ready for discharge. At this stage, Napoles already knew the amount apportioned to the project, and was completely secured that the money was forthcoming. With the amount already clear to her, she was assured that Revilla would not get more than what they had agreed upon.

In exchange for Revilla's last installment of rebate, Luy testified that Revilla would indorse Napoles' NGOs to the IAs and sign a MOA, through Cambe. A copy of the SARO should also be furnished to Napoles' office so that Luy could check whether the indorsement letter reflected the correct SARO number and the amount, and that the foundation/NGO named in the letter was Napoles'. The reason thereto is not difficult to discern. This was to avoid glitches and to hasten the release of the PDAF to Napoles' foundation/NGO.

²⁰⁵ TSN, September 25, 2014 A.M., pp. 42-43

²⁰⁶ TSN, July 31, 2014 A.M., pp. 54-55

²⁰⁷ TSN, September 4, 2014 A.M., pp. 93-95

7B

DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 109 of 141

x-----x

It can be gathered from the testimonies of the witnesses from the DBM that the NGOs are not given a copy of the SARO. On the other hand, legislators are notified of its release and furnished a copy of it.²⁰⁸ On this premise, it can be reasonably inferred that Luy knew of the details of the SARO because Revilla's office gave Napoles' office a copy.

Of the documents adduced in Court, most crucial are Revilla's indorsements²⁰⁹ of Napoles' NGOs to the IAs, the MOAs,²¹⁰ and Revilla's letter, dated July 20, 2011, reply-letter (confirmation letter)²¹¹ to the COA. They are Revilla's strong links to Napoles and are compelling testaments of his involvement in the scam.

The design of the structure under which Revilla, Cambe and Napoles operated is divided into three basic parts: (1) Revilla's request to the DBM for the release of his PDAF; (2) Revilla's indorsement of Napoles' NGOs to the IAs; and (3) Liquidation of Napoles' projects with the IAs.

On the first part, Revilla's connection to Napoles is not at all revealing at first glance. As earlier noted, his repeated indorsements of the IAs to undertake the projects in his lists were required by the DBM for the release of his PDAF. Witness from the DBM saw nothing irregular in his indorsements, thus, his various requests were processed and approved. The true intention of his superficially legitimate act was only unmasked by Luy's disclosure that his project lists were in reality aligned to channel his PDAF to himself.

The second part is inextricably connected to the first part. Revilla's participation is confirmed and made patent at this level with his indorsement letters to the IAs and the MOAs which he himself affirmed to have been signed by him or his authorized representative.

The confirmation letter stemmed from Assistant COA Commissioner Arcadio B. Cuenco, Jr.'s letter,²¹² dated July 8, 2011,

²⁰⁸TSN, July 17, 2014 P.M., pp. 31-32; Exhibit A-22-b

²⁰⁹ Exhibits A-22-d, A-25-f, A-26-g, A-27-e, A-28-f, A-29-b, A-32-h-1, and A-33-h

²¹⁰ Exhibits A-22-e, A-25-g, A-26-f, A-27-f, A-28-g, A-29-g, A-32-g, and A-33-g

²¹¹ Exhibit A-38-a

²¹² Exhibit A-38



DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 110 of 141

x-----x

to Revilla in connection with the COA's government-wide performance audit on the priority development programs and projects of the government implemented during CY 2007-2009. The letter reads:

x x x

Dear Senator Revilla:

A team from the Special Audits Office (SAO), this Commission, is presently conducting government-wide performance audit on priority development programs and projects of the government implemented during Calendar Years 2007-2009. The audit covers a number of implementing agencies including the National Agribusiness Corporation (NABCOR), ZNAC Rubber Estate Corporation (ZREC), National Livelihood Development Corporation (NLDC) and Technology Resource Center (TRC), which are implementing your priority projects.

Records of these agencies disclosed that your projects were implemented by the following NGOs:

x x x

Examination of records revealed that these NGOs submitted documents bearing your signature or that of Atty. Richard Cambe as your authorized representative.

In this connection, may we be informed if your signature or that of your authorized representative in each of the attached documents listed in Annex A is authentic.

Please inform this Office of your comments on these documents and the implementation of the aforementioned NGO of your priority programs for consideration by the audit team. It is informed that as a matter of procedure, the receipt of the items distributed and/or the conduct of training/seminars by NGOs are being confirmed from the reported beneficiaries. The sending of confirmation letters is on-going.

Thank you.

Very truly yours,

(Sgd.)
ARCADIO B. CUENCO, JR.
Assistant Commissioner

(Emphasis supplied.)



DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 111 of 141

x-----x

In response, Revilla wrote to COA Assistant Commissioner Cuenco, Jr. the confirmation letter of July 20, 2011, in which he said:

Dear Assistant Commissioner Cuenco Jr.:

This pertains to your letter dated July 8, 2011 requesting the authentication of my signatures or that of my authorized representative on documents submitted by NGOs implementing my priority projects and programs that are being implemented by a number of government implementing agencies like National Agribusiness Corporation, ZNAC Rubber Estate Corporation, National Livelihood Development Corporation and Technology Resource Center.

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

I appreciate the efforts being undertaken by the COA and it also gives me the chance and opportunity to ask the various implementing agencies why it took the Central Office of the Commission to initiate this and would not instead submit their own performance audit and evaluation to me directly every end of the year whether these projects and programs are effective, beneficial and were able to reached (sic) more end users and target beneficiaries. I suppose they have their annual audit report and these funds are duly included and audited on those yearly reports.

I (am) sure that the Special Audit Office will have their own findings and I will be very glad if your office could give me a copy of the result thereof the soonest.

Thank you and more power.

Very truly yours,

(Sgd.)
RAMON BONG REVILLA, JR.

(Emphasis supplied)

Assistant Commissioner Cuenco, Jr. acknowledged Revilla's confirmation letter on August 22, 2011,²¹³ which states that:

x x x

²¹³ Exhibit A-38-b

7/3

DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 112 of 141

x-----x

Dear Senator Revilla:

This is to acknowledge receipt of your letter dated July 20, 2011 confirming the authenticity of the signatures and/or initials on the documents forwarded to that Office under our letter dated July 8, 2011.

It is informed that the team is still in the process of gathering additional information including sending of confirmation letters to concerned parties. Rest assured, however, that a copy of the report will be furnished that Office as soon as the same is released.

Thank you and more power.

Very truly yours,

(Sgd.)
ARCADIO B. CUENCO, JR.
Assistant Commissioner

Let us scrutinize the exchanges between Revilla and Assistant Commissioner Cuenco, Jr.

Attached to the COA's first letter were 168 documents including Revilla's indorsement letters to the IAs, MOAs and liquidation documents, all forming part of the evidence for the prosecution. In his confirmation letter, Revilla owned the signatures appearing in these documents or that of his authorized representative Cambe. Revilla now disclaims that he authored the confirmation letter.

On the face of the circumstances of the letters validating that Revilla was the source of the confirmation letter, I am not persuaded of Revilla's denial that he did not sign the letter or at the very least consented to the signing of this letter on his behalf.

The July 8, 2011 letter of the COA informed Revilla that the agency was conducting an audit and that there were documents bearing his signatures or Cambe's, showing that certain NGOs implemented projects funded from his PDAF. Thus, COA would like to confirm the signatures in the documents. Verily, the contents of the letter were transparent and official. It was personally served on and received by the office of Revilla through a certain "Cha" on July



DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 113 of 141

x-----x

11, 2011, and the stamp receipt indicated a reference number and a telephone number. The stamp receipt was detailed enough to have emanated somewhere else. Besides, neither Revilla nor Cambe denied that their office had this kind of stamp receipt, or a staff that went by the name "Cha".

Just nine days from receipt of the July 8, 2011 letter, Revilla wrote the confirmation letter which was personally delivered to the COA. There is nothing in the confirmation letter that will raise a suspicion that it originated from a polluted source to jeopardize Revilla, for the Court to entertain a thought that Revilla's signature was forged. It is well to note that at the time the confirmation letter was written or the COA wrote to Revilla, the controversy about the PDAF scam had not yet surfaced. It does not stand to reason then why would someone else in bad faith write that confirmation letter in the first place. What purpose would it serve than what it plainly stated?

The subject of the letter is purely in response to the COA's July 8, 2011 letter. It even contains statements that ring a personal tone further reinforcing that Revilla, indeed, knew of the projects referred to in the COA's letter, thus:

I appreciate the efforts being undertaken by the COA and it also gives me the chance and opportunity to ask the various implementing agencies why it took the Central Office of the Commission to initiate this and would not instead submit their own performance audit and evaluation to me directly every end of the year whether these projects and programs are effective, beneficial and were able to reached (sic) more end users and target beneficiaries.

COA, in a letter, dated August 22, 2011, acknowledged receipt of Revilla's confirmation letter. The COA's response to Revilla's confirmation letter was personally received by Revilla's office on August 24, 2011, as shown by the same stamp receipt as in the COA's July 8, 2011 letter. The COA's response-letter reiterated Revilla's confirmation of the signatures in the documents attached to Assistant Commissioner Cuenco, Jr.'s July 8, 2011 letter. It states:

x x x

Dear Senator Revilla:



DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 114 of 141

x-----x

This is to acknowledge receipt of your letter dated July 20, 2011 confirming the authenticity of the signatures and/or initials on the documents forwarded to that Office under our letter dated July 8, 2011.

It is informed that the team is still in the process of gathering additional information including sending of confirmation letters to concerned parties. Rest assured, however, that a copy of the report will be furnished that Office as soon as the same is released.

Thank you and more power.

Very truly yours,
(Sgd.)
ARCADIO B. CUENCO, JR.
Assistant Commissioner

If Revilla had not written the confirmation letter, he could have said so after being informed by the COA about it. But Revilla did not reply anymore. Could his silence be fittingly taken as lack of knowledge?

I answer in the negative.

Nothing was intimated before this Court indicating that Revilla possibly had not gotten the COA letters despite being personally received by his office. Neither did Revilla cite any circumstance from which it could be rationally deduced that his signature in the confirmation letter was falsified. Simply, Revilla casually claimed that his signature in the confirmation letter was counterfeited. The Court is at a loss what is his basis for concluding so. In his testimony, he suggested that this case was politically motivated because he was then considered to run for president. However, Revilla did not satisfactorily lay down before the Court how the announcement of his possible running for the highest post of the land triggered the filing of this case. He failed to substantiate his self-serving statement with concrete evidence showing that the motive was serious enough to impute a serious offense against him. The Court cannot speculate.

We had already ruled that the burden of demonstrating political motivation must be discharged by the defense, since motive is a state of mind which only the accused knows. The proof showing political motivation is adduced during trial where the

10

DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 115 of 141

x-----x

accused is assured an opportunity to present evidence supporting his defense.²¹⁴

Further, Luy is not a political person, neither does he have any political connection adverse to that of the accused so that he may be benefited by the false charges.

Political motives cannot be considered a motive serious enough for witnesses to impute a grievous crime against an innocent man when the person testifying cannot, by any stretch of the imagination, be politically benefited by such false charges.²¹⁵

Notwithstanding his vehement denial that his signature on the confirmation letter was forged and so were the indorsement letters, Revilla, interestingly, did not lift a finger to get to the bottom of the forgery. If he sincerely believed that his signature was forged on matters of great adverse consequence to him, he could have started investigating from his very own office, as the letters from the COA were personally delivered to it. Revilla's inaction is simply contrary to the ordinary course of things.

Revilla's resort to a handwriting expert to corroborate his defense of forgery likewise did not sway the Court to his side.

During the bail hearing, Revilla presented Atty. Desiderio Pagui, a document examiner admitted by the prosecution as an expert witness. He examined Revilla's purported signature appearing on the photocopies of PDAF documents (questioned documents),²¹⁶ and compared them with standard documents said to be bearing Revilla's authentic signature. In open court, he skimmed through the originals of the questioned documents with the use of a magnifying glass. Upon his examination, he concluded that the signature on the questioned documents, which included the confirmation letter and the indorsement letters to the IAs, was not a genuine signature of Revilla.

²¹⁴ *Ocampo v. Obando*, 715 SCRA 673, 705

²¹⁵ *People v. Dulay*, 217 SCRA 103, 120

²¹⁶ Exhibit 191-Revilla (Letter, dated July 20, 2011); Exhibit 23-Revilla (Letter, dated April 28, 2009); Exhibit 2-Revilla (Letter, dated August 17, 2009); Exhibit 81-Revilla (Letter, dated August 11, 2009); Exhibit 3-Revilla (Letter, dated October 23, 2009); Exhibit 94 (Letter, dated August 17, 2009 addressed to Gondolina G. Amata); Exhibit 22-Revilla (Letter, dated February 27, 2009 addressed to Amata); Exhibit 19-Revilla (Letter, dated April 10, 2007 addressed to Antonio Y. Ortiz); Exhibit 20-Revilla (Letter, dated November 27, 2007); Exhibit 21-Revilla (Letter, dated November 27, 2007 addressed to Arthur C. Yap)

2/1

DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 116 of 141

x-----x

Just as in the Court's resolution on the bail applications, I find Atty. Pagui's method of determining whether or not Revilla's and Cambe's signatures on the questioned documents were fake, unacceptable.

It is a matter of record that when Atty. Pagui was confronted with his Judicial Affidavit during cross-examination, he validated that he finished his Report on December 3, 2013 or about three (3) months after the submission of the purported genuine specimen signatures and the questioned signatures, yet, it took him only a few minutes to make a conclusion that the xerox copies were faithful reproduction of the originals, which he examined only during the time he testified on the stand. Atty. Pagui further testified that when he examined the photocopies, he was not sure if they were indeed, reproduction of the originals.

Moreover, Atty. Pagui's examination of the signatures appearing on the photocopies and the originals in open court in just a few minutes is inconsistent to his testimony that as a matter of practice in the NBI, it would take one or two days to examine just one signature.

With all due respect to the *ponente*, the fact that the original documents were not in the possession of the accused, but with the COA, is not an excuse for Atty. Pagui to simply use photocopies, and accord his findings with faith and credence just the same. It must be stressed that even if the originals were not in the possession of the accused, court processes were available for them to gain access to these documents for their thorough examination. In fact, these originals were presented to Atty. Pagui and he did examine them in open court.

Forgery cannot be presumed. It must be proved by clear, positive and convincing evidence. The burden of proof lies in the party alleging forgery.²¹⁷ In the bail resolution, the Court aired the caveat that its findings therein should not be deemed a pre-judgment on the merits. Thus, I evaluated anew Atty. Pagui's testimony in light of the evidence presented at the trial proper and gauged the same in the scale of beyond reasonable doubt.

²¹⁷ *Jimenez v. Commission on Ecumenical Mission and Relations of the United Presbyterian Church in the United States of America*, 383 SCRA 326, 336

70

DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 117 of 141

x-----x

However, after due consideration, I remained unconvinced that Revilla's signature on the questioned documents was forged.

Now, as in the bail hearing, Revilla's evidence of forgery rests solely on his denial and Atty. Pagui's testimony at the bail hearing. Even at the trial on the merits, Revilla did not succeed in substantiating his denial to the level of clear, positive and convincing evidence. Atty. Pagui was once again called to the witness stand by Cambe, but Revilla failed to elicit from the former anything that might have supplied what was lacking during the bail hearing or otherwise strengthen Revilla's defense of forgery. On this score, I stand by the Court's findings in the bail resolution that:

The method, manner and conclusion undertaken to show that accused Revilla's signatures on the disputed documents were not similar to his signature on the documents allegedly bearing his authentic signature, were feeble and unacceptable to support the theory of forgery. The examination of mere photocopies of the questioned documents and comparing them with standard documents to determine forgery does not conform to the accepted procedure of handwriting examination. The lapse was not at all cured by the subsequent examination of the originals of the questioned documents in open court by simply skimming each document in less than a minute with the use of a magnifying glass. Moreover, Atty. Pagui's credibility has suffered when he admitted that when he was still with the NBI, he affixed his conformity to a handwriting report containing a finding contrary to his own finding, for the reason that he did not want to displease or antagonize his superior.

A finding of forgery does not depend entirely on the testimonies of handwriting experts, because the judge must conduct an independent examination of the questioned signature in order to arrive at a reasonable conclusion as to its authenticity. As held in *Estacio v. Jaranilla*, to wit: It bears stressing that the trial court may validly determine forgery from its own independent examination of the documentary evidence at hand. This the trial court judge can do without resorting to experts, especially when the question involved is mere handwriting similarity or dissimilarity, which can be determined by a visual comparison of specimen of the questioned signatures with those of currently existing ones.²¹⁸

I again scrutinized the signatures on top of Revilla's name on the letters to the IAs and the confirmation letter to the COA alleged to be simulated, and compared them to the letters of Revilla

²¹⁸ *De Jesus v. Court of Appeals*, 491 SCRA 325, 336



DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 118 of 141

x-----x

addressed to the DBM for the release of his PDAF which he claimed to be genuine, and still found barren of significant difference in the supposed forged letters. I was led to the same observation and conclusion that the signatures on the letter-requests to PGMA or DBM (standard documents), and on the letters to the IAs and the confirmation letter (questioned documents) were affixed using a writing instrument with bold-point. The similarity in the characteristic of the writing instrument used and the strokes of the signatures on both the questioned and standard documents are additional satisfactory proofs that the COA confirmation letter and the letters to the IAs were signed by Revilla.

Considering that the burden is upon the accused to establish forgery, yet, Revilla failed to discharge what is incumbent upon him, it is not for the prosecution to present evidence to rebut Revilla's denial and Atty. Pagui's findings, as intimated by the *ponente*.

Granting *ex-argumenti* that the signatures of Revilla on the indorsement letters and on the COA confirmation letter were not affixed by him because of some discrepancies, as observed by the *ponente*, I am not convinced, however, that they were forged in the real sense of the word. In the context of the established circumstances of this case, as previously explained and shall be further explained, I am of the well-thought view that Revilla knew and consented to the affixing of his signature on these documents.

In Revilla's indorsement letters to NABCOR, NLDC, and TLRC pertaining to the subject six (6) SAROs, he named five (5) of Napoles' NGOs—*AEPFFI*, *PSDFI*, *MAMFI*, *SDPFFI*, and *APMFI*—to be the IAs' project partner implementors. Significantly, in all these letters, he designated Cambe as his authorized representative to represent him and act on his behalf. For example, in his December 16, 2008 letter²¹⁹ to the Director General of TLRC Antonio Ortiz, Revilla said:

x x x

Dear Director Ortiz:

This pertains to the release of SARO No. *D-08-09558* dated November 20, 2008 and SARO No. 08-09789 dated December 12, 2008, each amounting to Forty Million Pesos

²¹⁹ Exhibit A-28-f

7/3

DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 119 of 141

x-----x

(Php40,000,000.00) by the Department of Budget and Management and intended as financial assistance for the implementation of agricultural livelihood projects/programs for various municipalities nationwide through my initiative.

May I seek your kind consideration if it is possible for the Technology Resource Center to allow Social Development Program for Farmers Foundation Inc., to join and participate in the implementation of the project and program within the ambit allowed by law, to reach out for a more wide ranging beneficiaries and target local government units for this purpose.

In this regards, may I designate Atty. RICHARD A. CAMBE, my Political Officer, to follow up, supervise and act in my behalf to ensure the proper and timely implementation of these projects.

Please find pertinent documents regarding this matter.

Thank you very much.

Very truly yours,

(Sgd.)
RAMON BONG REVILLA, JR.

All the letters were written on a paper with a letterhead of Revilla's Office, the Senate seal, and the committee chairmanship/membership of Revilla.

Revilla's designation of Cambe as his authorized representative further proves the prosecution's contention that Cambe operated under Revilla's authority, and Revilla was all over the scam scene, although he remained in the shadow.

Revilla's role did not end in the release of the SARO, not even in his indorsements of Napoles' NGOs to the IAs. It is clear from his letters to the IAs that Cambe would represent him in the project implementation. Before the project is implemented, a MOA between the office of Revilla, the IA, and the NGO has to be executed. The Court does not doubt that Cambe signed the MOA as he was not only appointed by Revilla to do so, but it was likewise Napoles' condition before the balance of Revilla's commission would be released.

After the implementation of the projects, the partner NGO must submit liquidation reports. It is also upon this submission that

203

DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 120 of 141

x-----x

the 10% retention fee withheld by the IA will be released to the NGO. The liquidation documents consisted of accomplishment reports, certificates of acceptance, lists of beneficiaries, official receipts, delivery receipts, and sales invoices. Luy, Sula, Suñas and Baltazar who all had personal knowledge of the subject transactions from commencement to culmination because of their participation therein, positively attested that the liquidation documents were fake. They admitted that they themselves fabricated these documents and forged the signatories therein. On this point, I believe that Cambe's signature on the liquidation documents was forged. After all, according to Luy, at this time, Napoles' NGOs already received payment from the IAs (except for the 10% retention fee), and Revilla and Cambe also received their rebates.²²⁰ But this does not mean that Cambe did not know or had not consented to the forgery. It is just that it did not matter to him any longer. As far as Revilla and Cambe were concerned, their signatures on the liquidation reports were of little or of no consequence to them at all. They had no stake in the retention fee.

The foregoing indubitably shows that Revilla, Cambe and Napoles had conspired with each other so that Revilla may amass money from his PDAF. Their acts may be distinct and independent from each other. However, it is obvious that they were all geared towards the siphoning of Revilla's PDAF from the national treasury. In consideration of their participation, Cambe and Napoles themselves shared in the proceeds of the PDAF.

There is conspiracy "when two or more persons come to an agreement concerning the commission of a felony and decide to commit it." Conspiracy is not presumed. Like the physical acts constituting the crime itself, the elements of conspiracy must be proven beyond reasonable doubt. While conspiracy need not be established by direct evidence, it may be inferred from the conduct of the accused before, during and after the commission of the crime. All taken together, however, the evidence therefor must be reasonably strong enough to show a community of criminal design. Settled is the rule that to establish conspiracy, evidence of actual cooperation, rather than mere cognizance or approval of an illegal act, is required.²²¹

²²⁰ TSN, August 7, 2018, p. 79

²²¹ *People v. Alas*, 274 SCRA 310, 323-324

2/1

DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 121 of 141

x-----x

In *Estrada v. Sandiganbayan*,²²² the Supreme Court explained the nature of conspiracy to commit plunder in this wise:

There is no denying that fact that the "plunder of an entire nation resulting in material damage to the national economy" is made up of a complex and manifold network of crimes. In the crime of plunder, therefore, different parties may be united by a common purpose. In the case at bar, the different accused and their different criminal acts have a commonality – to help the former President amass, accumulate or acquire ill-gotten wealth. Subparagraphs (a) to (d) in the Amended Information alleged the different participation of each accused in the conspiracy. The gravamen of the conspiracy charge, therefore, is not that each accused agreed to receive protection money from illegal gambling, that each misappropriated a portion of the tobacco excise tax, that each accused ordered the GSIS and SSS to purchase shares of Belle Corporation and receive commissions from such sale, nor that each unjustly enriched himself from commissions, gifts and kickbacks; rather, it is that each of them, by their individual acts, agreed to participate, directly or indirectly, in the amassing, accumulation and acquisition of ill-gotten wealth of and/or for former President Estrada. (underscoring supplied)

By law, the PDAF was allotted to Revilla as a senator to be used in the implementation of his identified projects. The money may have been earmarked under his name. However, Revilla had no physical possession over it. He could not legally obtain the money directly to himself as his authority was limited to requesting for its release. Thus, the need of an entity, as an NGO, to which the funds would be routed.

Napoles performed that part which Revilla was restricted of doing. She was a ready conduit as she had bogus NGOs already in place where the funds would be drained off. The prosecution has believably established that the NGOs used in the subject transactions were sham. Luy, Suñas, Sula and Baltazar who were all named by Napoles as presidents²²³ of one of her NGOs, and who personally transacted for these NGOs, harmoniously testified to the manner which these NGOs were formed. They all said that the presidents or incorporators of these NGOs were either yayas, maids, drivers, or employees of Napoles, some of whom did not even know about it. Also, large amounts of money were deposited to the accounts of the NGOs which were likewise withdrawn shortly

²²² 377 SCRA 538, 555-556

²²³ Luy (SDPFFI), Suñas (POPDF), Sula (MAMFI), Baltazar (Tanglaw Para Sa Magsasaka Foundation)



DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 122 of 141

x-----x

after they were deposited. Interestingly, the withdrawals would be confirmed from Napoles notwithstanding that she was not a signatory to these accounts, and neither was she an incorporator or officer of these NGOs. Napoles never denied all these just as she never denied that Luy, Suñas, Sula and Baltazar moved under her instructions. In fact, despite all inculpatory statements hurled against her, Napoles did not take the stand and openly refute the accusations.

While Napoles did what Revilla was impeded of doing, Cambe carried out the task Revilla chose not to do by himself. Cambe's participation proceeded from Revilla's order and authority. The nomenclature of the position Cambe was occupying in the office of Revilla is immaterial. It is of no moment whether or not he was Revilla's chief of staff. What matters is that he was designated by Revilla to represent him in the transaction and Cambe willingly did perform a sizeable role in the furtherance of the conspiracy. Cambe had been under Revilla's employ for a long time. In fact, Revilla knew Cambe way back the time the latter was still the staff of his father. Thus, it would not be amiss to conclude that through the years, Cambe had already established a relationship of trust and confidence with Revilla. That trust and confidence was sufficient for Revilla to trust Cambe with sensitive matters.

Luy, Suñas, Sula and Baltazar positively and forthrightly identified Cambe as the one whom they had directly transacted with regard to Revilla's PDAF from beginning to end—from the project-listing to the execution of the indorsement letters and MOAs, to the receipt of Revilla's kickback and his own. Sula showed pictures²²⁴ with Cambe taken in the JLN office during the birthday of Napoles' personal assistant Vanessa Ramirez.²²⁵ This bolsters that Cambe, indeed, went to Napoles' office and he was known to Napoles' employees.

Cambe denied having received kickbacks, commissions or rebates for Revilla and for himself from Napoles. But the records are fraught with evidence disproving his assertion. Luy testified that:

1. Upon proof that the DBM already received the project-listings, Luy would get money from the vault to pay half of Revilla's

²²⁴ Exhibits EEE and FFF, with sub-markings

²²⁵ TSN, September 18, 2014 P.M., pp. 41-45



DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 123 of 141

x-----x

rebate. Luy would count the money in front of Cambe, and have him sign a voucher in triplicate copies to acknowledge receipt of Revilla's commission. They would put the money in a trolley (they have lots of trolleys, boxes, and bags in the office where they put the money). As the cash was heavy, Cambe would be accompanied by De Asis.²²⁶

2. Cambe got his commission and/or that of Revilla either by going to the JLN office or directly to Napoles. Napoles would call Luy for recording. From 2006 to 2010, Cambe went to Napoles' office about twenty times.²²⁷

3. There were times that Napoles would just call and inform Luy that Cambe was coming to the office, so he had to prepare the money. If Napoles would not arrive, she would tell Luy to give the money to Cambe.²²⁸ In instances that Cambe got the rebate straight from Napoles, she would tell Luy for recording and he would have Cambe sign the voucher the moment Cambe went to the office.²²⁹

4. Often, he gave the rebate of Revilla through Cambe.²³⁰ The ₱224,512,500.00 were either received by Cambe from him or from Napoles.²³¹

5. After Cambe had received the commission, he would call Luy on the same day or the next day to confirm that Revilla already received the money.²³² Luy would then call Napoles to relay what Cambe told him.²³³

6. On October 6, 2009, he gave the first ₱9 Million indicated in the Summary of Rebates to Cambe.²³⁴

7. Most of the entries in the Summary of Rebates were given by Luy to Cambe.²³⁵

²²⁶ TSN, July 24, 2014 P.M., pp. 27, 29-30

²²⁷ TSN, July 31, 2014 A.M., p. 57

²²⁸ TSN, July 31, 2014 P.M., p. 41

²²⁹ Id., pp. 43-44

²³⁰ Id., pp. 95-96

²³¹ Id., pp. 96-97

²³² TSN, August 7, 2014 A.M., p. 37

²³³ Id., p. 40

²³⁴ Exhibit G-1; TSN, August 7, 2014 A.M., pp. 85-86

²³⁵ Id., p. 87

973

DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 124 of 141

x-----x

8. The second entry of ₱9 Million under date October 6, 2009 in the Summary of Rebates was given by him to Cambe.²³⁶

9. There were times that Cambe would go to their office and Luy would accompany him to the bank. At times, they would meet somewhere near Napoles' condo where they would transfer the money in Cambe's black CX7 Mazda. He also recalled that he accompanied Cambe at the Podium parking lot.²³⁷

10. All 2009 entries in the Summary of Rebates were received by Cambe.²³⁸

Luy's testimony was validated by Suñas and Sula. Suñas testified that:

1. She gave cash to the representatives of legislators like Cambe.²³⁹

2. With Napoles and Luy, she would prepare the money, and Cambe would come to their office to get Revilla's rebate of about ₱10 Million to ₱20 Million, and his own kickback.²⁴⁰

3. Often, Cambe would get the money at the JLN office in Pasig.²⁴¹

4. She saw Napoles personally gave money to Cambe after she and Luy counted the money using a money counter.²⁴²

5. She personally handed money to Cambe in her own room in JLN office.²⁴³

6. When the money was given to Cambe, Luy would have Cambe sign a voucher as evidence that Cambe received it.²⁴⁴ Luy would then call Napoles to inform her that the money for Revilla was already with Cambe. Sometimes, it would be Cambe who would call

²³⁶ Id., p. 99

²³⁷ TSN, August 7, 2014 P.M., pp. 17-18

²³⁸ TSN, August 20, 2014 A.M., p. 13

²³⁹ TSN, September 4, 2014, p. 39

²⁴⁰ Id., pp. 80-81

²⁴¹ Id., p. 82

²⁴² Id., p. 84

²⁴³ Id., pp. 83-85

²⁴⁴ Id., p. 86

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DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 125 of 141

x-----x

Napoles to advise Napoles that Revilla's money was already with him.²⁴⁵

7. In 2006 and 2008, she personally witnessed Cambe receive money in four (4) different occasions. On the two occasions, she herself handed the money to Cambe for ₱5 Million and ₱10 Million, taken from Luy's vault.²⁴⁶ The other occasions, she was with Napoles.²⁴⁷

8. In many occasions, she saw Cambe get rebates in Napoles' office.²⁴⁸

9. She did not personally see Revilla receive money from Napoles or any of her employees. It was Cambe who got the money for Revilla.²⁴⁹

10. In 2006, she knew Cambe received ₱5 Million twice. She handed the first ₱5 Million personally to Cambe in the JLN office as Luy and Napoles were not present then.²⁵⁰

11. In 2008, she personally saw Luy gave money to Cambe on two occasions. The first one was for ₱10 Million and the second was for ₱5 Million. She and Luy counted the money in a money counter.²⁵¹

12. Repeatedly, she handed money to Cambe for Revilla. Napoles, after talking on the phone, told them that Revilla received the money. Cambe confirmed it, too.²⁵²

Sula's testimony is summarized below:

1. She saw Cambe brought documents to their office and got his and Revilla's commission.²⁵³ The money came from Napoles but it was Luy, their finance officer, who handed it to Cambe.²⁵⁴

²⁴⁵ Id., p. 87

²⁴⁶ TSN, September 11, 2014 A.M., pp. 53, 56

²⁴⁷ TSN, September 4, 2014 P.M., pp. 89-90

²⁴⁸ TSN, September 11, 2014 A.M., p. 47

²⁴⁹ Id., p. 49

²⁵⁰ TSN, September 18, 2014 A.M., p. 59

²⁵¹ Id., p. 61

²⁵² Id., p. 67

²⁵³ TSN, September 18, 2014 P.M., p. 25

²⁵⁴ Id., p. 28

2/7

DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 126 of 141

x-----x

2. There was a time that Luy asked her to help him put the money for Cambe in a bag (square-oval form with a height of about 1 foot to 1½ feet). Cambe brought the bag with him when he left the office.²⁵⁵

3. About 2007 to 2008, she saw Luy and Cambe in the conference room where she brought the money counter machine.²⁵⁶

4. In 2010, she was directed by Napoles to withdraw ₱20 Million from Metrobank-Binondo. She gave the big amount (₱15 Million)²⁵⁷ to Cambe and a smaller portion was given to the driver Eulogio Ramirez.²⁵⁸ She knew the money was for Revilla because when she joked Cambe for *merienda*, he told her that the money was for Revilla. She believed Cambe because usually if Cambe got his own commission, he would give money for snacks.²⁵⁹ That was the only instance she gave money to Cambe.²⁶⁰

I am convinced that the foregoing testimonies are truthful. They are too detailed in structure and component, consistent and united, to be fictitious. And Luy, Suñas and Sula delivered them with credulous spontaneity. They were one in saying that Cambe frequented the JLN Office and received rebates for himself and Revilla. They so declared not in a mere general sense, but complete with specifics and details. They vividly described the circumstances of Cambe's visit to their office and his receipt of the commission.

I have no reason to doubt their testimonies notwithstanding their open confession of involvement in the scam. While their testimonies were procured pursuant to their admission to the Witness Protection Program, they stood free of bias and prejudice. I do not hint that they consciously perverted the truth because of the personal benefits extended to them by the program. Luy, Suñas and Sula were cross-examined both at the bail hearings and the trial on the merits where their testimonies were put under scrutiny. Suñas and Sula were even presented by the defense as hostile witnesses. However, in all these occasions, their testimonies remain

²⁵⁵ Id., pp. 28-30

²⁵⁶ Id., p. 29

²⁵⁷ Id., pp. 36-38, 78

²⁵⁸ On cross, Sula said that she was unsure of the amount but she was certain that she gave money to Cambe in March 2010. (TSN, September 25, 2014 A.M., p. 41)

²⁵⁹ September 18, 2014 P.M., pp. 36-38

²⁶⁰ Id., p. 79

2/3

DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 127 of 141

x-----x

unperturbed. To my mind, a co-conspirator whose testimony has passed the test of credibility is in the best position to attest to the occurrence. On this point, the doctrine of *res inter alios acta* is not applicable.

It did not escape my attention that Sula, as well as Baltazar, self-recanted during the trial proper. However, a perusal of the testimonies they gave during the bail hearing and the trial proper will disclose that their repudiation did not in any way shatter the evidence of the prosecution against the accused.

The difference between Sula's testimony at the bail hearing and the trial on the merits primarily lies in the origin of the MOAs and the indorsement letters to the IAs, the ownership of the signatures on these documents, and the receipt of Revilla's commission through Cambe. During the bail hearing, Sula testified that Cambe would come to the JLN office bringing documents with him. The documents include indorsement letters. She knew this for a fact because she photocopied them for their office file. She likewise affirmed that Cambe received money from Napoles for himself and Revilla.²⁶¹ However, in the trial proper, she said that it was the employees of Napoles who prepared the indorsement letters, and she saw Luy signed these letters in the name of Revilla.²⁶² The MOAs were likewise prepared in the JLN office and signed by Cambe.²⁶³ In short, Sula turned back from her earlier testimony with regard to the culpability of Revilla. She faulted the prosecution for giving a supposed false statement at the bail hearing. Baltazar supported Sulas' statement that it was Luy who prepared the indorsement letters and suggested the probability that he signed them, saying that it was only Luy who was authorized to sign the letters and MOAs for the lawmakers.

Recantations are frowned upon by the courts. A recantation of a testimony is exceedingly unreliable, for there is always the probability that such recantation may later on be itself repudiated. Courts look with disfavor upon retractions because they can easily be obtained from witnesses through intimidation or for monetary considerations. Hence, a retraction does not necessarily negate an earlier declaration. They are generally unreliable and looked upon with considerable disfavor by the courts. Before accepting a retraction made by a witness, one must examine the

²⁶¹ TSN, September 18, 2014 P.M. pp. 26-28

²⁶² TSN, June 28, 2018 A.M., p. 24

²⁶³ *Id.*, pp. 57-59



DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 128 of 141

x-----x

circumstances surrounding the retraction and possible motives of the witness in reversing his testimony.²⁶⁴

Testimony of a witness must be considered in its entirety and not merely on its truncated parts. **The technique in deciphering a testimony is not to consider only its isolated parts and anchor a conclusion on the basis of said parts. In ascertaining the facts established by witnesses, everything stated by them on direct, cross, and redirect examinations must be calibrated and considered. It must be stressed in this regard that facts imperfectly or erroneously stated in an answer to one question may be supplied or explained as qualified by the answer to other question. The principle *falsus in uno, falsus in omnibus* is not strictly applied to this jurisdiction. As explained in *People v. Osias*:**

It is perfectly reasonable to believe the testimony of a witness with respect to some facts and disbelieve it with respect to other facts. And it has been aptly said that **even when witnesses are found to have deliberately falsified in some material particulars**, it is not required that the whole of their uncorroborated testimony be rejected but such portions thereof deemed worthy of belief may be credited.

The primordial consideration is that the witness was present at the scene of the crime and that he positively identified [the accused] as one of the perpetrators of the crime charged . . . (Emphasis supplied.)²⁶⁵

Sula's recantation of her previous statements does not inspire belief. Compared to her thorough testimony at the bail hearing, her later testimony was plain and casual, and so was Baltazar's. Their recantation lacked the fullness and candor of their original testimonies, an indication that the retraction was a sham. Besides, there are other independent evidence, as discussed above, supporting that their earlier narrations reflect what they have truly perceived. Luy and Suñas who were both eyewitnesses, too, to the entire scheme testified to the circumstances consistent to Sula's and Baltazar's original declarations. In addition, Revilla himself confirmed with the COA that he and/or his authorized representative signed the indorsement letters to the IAs and the MOAs. What motivated this afterthought is beyond the four corners of the records. But it is clear to me that Sula's and Baltazar's change of mind was not prompted by their sense of truth and conscience.

²⁶⁴ *People v. Ceniza*, 411 SCRA 304, 313

²⁶⁵ *People v. Combate*, 638 SCRA 797, 807-808

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DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 129 of 141

x-----x

On this point, I take exception to the *ponente's* reliance on Sula's and Baltazar's casual recantation in support of the claim of Revilla that his signature on the indorsement letters was forged, giving an impression that it was Luy who authored the forgery.

The ill-gotten wealth accumulated, amassed, or acquired by the accused was at least ₱50 Million.

Revilla's rebates received through Cambe was condensed by Luy in his Summary of Rebates which he accomplished in April 2013,²⁶⁶ when he was already under the custody of the NBI.

According to Luy, the Summary was based on the financial ledgers of JLN Corp. He made a back-up file of these ledgers in an external hard disk drive from which he printed the financial ledgers presented in Court. The details in the financial ledgers were taken from the JLN vouchers,²⁶⁷ and other documents such as project listings, SARO, indorsement letters,²⁶⁸ index cards, specific folders of legislators and notebooks.²⁶⁹

Upon a thoughtful evaluation of the circumstances surrounding Luy's Summary and the financial ledgers, I find them to be worthy of faith and credence.

The Summary and the financial ledgers may not be the best evidence under the Rules of Court, but they are considered as secondary evidence. Section 6 of the Rules of Court provides:

SEC. 5. *When original document is unavailable.* - When the original document has been lost or destroyed, or cannot be produced in court, the offeror, upon proof of its execution or existence and the cause of its unavailability without bad faith on his part, may prove its contents by a copy, or by a recital of its contents in some authentic document, or by the testimony of witnesses in the order stated.

Secondary evidence is admissible when the original documents were actually lost or destroyed. But prior to the introduction of such secondary evidence, the proponent must

²⁶⁶ TSN, August 28, 2014 A.M., p. 35

²⁶⁷ TSN, July 24, 2014 P.M., p. 100

²⁶⁸ TSN, August 7, 2014 A.M., pp. 103-104

²⁶⁹ TSN, August 28, 2014 A.M., p. 13

7/1

DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 130 of 141

x-----x

establish the former existence of the instrument. The correct order of proof is as follows: Existence; execution loss; contents although this order may be changed if necessary in the discretion of the court. The sufficiency of proof offered as a predicate for the admission of an alleged lost deed lies within the judicial discretion of the trial court under all the circumstances of the particular case. **In establishing the execution of a document the same may be established by the person or persons who executed it, by the person before whom its execution was acknowledged, or by any person who was present and saw it executed or who, after its execution, saw it and recognized the signatures; or by a person to whom the parties to the instrument had previously confessed the execution thereof.** After the due execution of the document has been established, it must next be proved that said document has been lost or destroyed. The destruction of the instrument may be proved by any person knowing the fact. The loss may be shown by any person who knew the fact of its loss, or by any one who had made, in the judgment of the court, a sufficient examination in the place or places where the document or papers of similar character are usually kept by the person in whose custody the document lost was, and has been unable to find it; or who has made any other investigation which is sufficient to satisfy the court that the instrument is indeed lost.²⁷⁰

In the instant case, the best evidence should have been the vouchers, index cards, lawmakers' folders, etc. reflecting the daily transactions of Napoles which were the source documents of the financial ledgers and the Summary. Their existence was attested to by Luy, Suñas, Sula and Baltazar. Luy testified that he had Cambe signed a voucher each time they gave him the rebates. Sula, who had the occasion to also have Cambe signed the voucher described that the voucher consisted of three copies in green, yellow and white colors. On top of it was the name JLN Corp., and at the right side a serial number. Written on the payee portion was *Revilla c/o Cambe*. Stated in the particulars was the name of the project where the commission was charged and the amount of the project. The amount received was stated at the right side, and at the bottom the name of the one who prepared the voucher, approved by Napoles, and signed by Cambe who received the money.²⁷¹ However, these were all shredded upon the instruction of Napoles.

²⁷⁰ *De Vera v. Spouses Aguilar*, 218 SCRA 602, 606-607; emphasis supplied.

²⁷¹ TSN, September 18, 2014 P.M., p. 35



DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 131 of 141

x-----x

Sula who participated in the shredding of these documents said that Napoles ordered it for fear that a search warrant may be issued and the documents would link her to the NGO POPDF which Luy used in his transaction.²⁷² Luy was said to have been detained by Napoles on December 19, 2012 when she discovered that he was transacting separately from her. He was rescued by the NBI from detention in March 2013.

Sula further stated that the shredding was done from January 2013 to May 2013. It was first done at the Pacific Plaza, but when the issue about Luy came out, they put the documents in a travelling bag and brought them to the two adjacent units in Discovery Hotel bought by Napoles, which they called parking. They used three heavy duty shredders and when they overheated and there were no heavy duty shredders available in S & R, they bought six to seven small shredders. Every day, they could fill about twenty big trash bags.²⁷³ Her testimony was corroborated by Baltazar.²⁷⁴

The foregoing satisfactorily established the existence of the best evidence and their loss. On the other hand, the contents of the primary documents were adequately proven by Luy.

The Summary of Rebates and financial ledgers were all prepared by Luy. All details in the Summary were lifted from the financial ledgers. The financial ledgers were summaries of the daily transactions of Napoles or her office. The daily transactions were reflected in the vouchers, index cards, invoices, SAROs, MOAs, agreements and dealings of Napoles either personally or through her designated representatives. Luy, corroborated by Sula, Suñas, and Baltazar, in no uncertain terms affirmed that he took part in these daily transactions, had Cambe signed these vouchers, and entered the particulars of the vouchers and other documents in his computer. While he was still in the JLN Corp., he maintained a copy of his computer files in a hard disk drive. It was from this hard disk that Luy printed the financial ledgers in July or August 2013 when he was investigated by the NBI regarding the PDAF transactions.²⁷⁵ To segregate the entries pertaining to Revilla and Cambe from the rest of the entries therein which was not related to them, Luy made the

²⁷² TSN, September 18, 2014 P.M., p. 61

²⁷³ TSN, September 18, 2014 P.M., pp. 64-66

²⁷⁴ TSN, September 25, 2014 P.M., pp. 48-53

²⁷⁵ TSN, August 28, 2014 A.M., pp. 11-12

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DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 132 of 141

x-----x

Summary. Based on these premises, it is reasonable to conclude that the entries in the financial ledgers and in the Summary of Rebates are products of Luy's personal knowledge, and pursuant to the secondary evidence rule, Luy's testimony can be relied upon as proof of the contents of the source documents.

I have no reason to suspect the integrity of the entries in the financial ledgers. There are no indications that Luy plucked the details from nowhere and manipulated the entries to suit his story against Revilla, Cambe and Napoles. Although it may be considered that Luy had an axe to grind against Napoles, surely, he had none against Revilla and Cambe. So, why impute Revilla and Cambe of all public officials who had PDAF transactions?

Verily, Luy did not implicate Revilla and Cambe randomly to complete his tale against Napoles. The financial ledgers include transactions of lawmakers and personalities other than Revilla and Cambe. The cash flow and inflow involve multifarious transactions. How outstanding is Luy's memory and storytelling prowess that he could invent as much stories with distinct characters, connect them to documents which he had no longer access to, and relay these stories to the Court spontaneously? Recurrently, Luy took the stand where his demeanor judged and statements tested accordingly. I have observed that he did not exhibit extraordinary skills to craft a believable lie. Besides, Luy printed the financial ledgers before knowing that the vouchers were shredded.²⁷⁶ Back then, he printed the financial ledgers under the impression that the source documents of the ledgers were available, thus, whatever information there was in the ledgers could be verified from the vouchers, index cards, etc. It is unlikely then that he would rig the ledgers.

Further, the entries in Luy's financial ledgers are consistent with the bank documents. Santos of the AMLC found that the information in the JLN Cash/Check disbursement which was similar to the entries in Luy's ledgers, corresponded to the withdrawals reflected in the bank documents.

Moreover, Luy's explanation with regard to the entries in the Summary is consistent to the commission agreement between Napoles and Revilla. Lifted in the Summary for the years 2008 and 2009 are the following:

²⁷⁶ TSN, August 14, 2014 P.M., p. 22



DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 133 of 141

x-----x

Date	Particulars	Project	Amount	Source/Remarks Received by:
2008				
05/09/2008	Cash received by Atty. Richard Cambe	PDAF 80M	5,000,000.00	Cash from JLN office vault
06/24/2008	Cash received by Atty. Richard Cambe	PDAF 65M-ROCS-08-05254 dtd January 1, 2008	10,000,000.00	Cash from JLN office vault
07/03/2008	Cash received by Atty. Richard Cambe	PDAF 65M-ROCS-08-05254 datd January 1, 2008	17,250,000.00	Cash from JLN office vault
07/23/2008	Cash received by Atty. Richard Cambe	PDAF-NABCOR 15 M ROCS-08-05660	7,750,000.00	Cash from JLN office vault
10/24/2008	Cash received by Atty. Richard Cambe	PDAF 50M	3,000,000.00	Cash from JLN office vault
12/05/2008	Cash received by Atty. Richard Cambe	PDAF-TLRC 40M-ROCS-D-08-09558 dtd Nov. 20, 2008	17,000,000.00	Cash from JLN office vault
12/12/2008	Cash received by Atty. Richard Cambe	PDAF-TRC 40M-ROCS-08-09789 dtd Dec. 12, 2008	2,000,000.00	Cash from JLN office vault
12/15/2008	Cash received by Atty. Richard Cambe	PDAF-TLRC 40M-ROCS-08-09789 dtd Dec. 12, 2008	18,000,000.00	Cash from JLN office vault
			80,000,000.00	
2009				
10/06/2009	Cash received by Atty. Richard Cambe	NLDC 80M-ROCS-G-09-07065 Sept 25, 2009	9,000,000.00	encashment debited from SDPFF MBTC Magdalena Branch acct no. 073-3-0736677-4

2/3

DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 134 of 141

x-----x

10/06/2009	Cash received by Atty. Richard Cambe	NLDC 80M-ROCS-G-09-07065 Sept 25, 2009	9,000,000.00	encashment debited from AEPFFI MBTC Abad Santos branch acct no. 255-3-25504715-0
10/06/2009	Cash received by Atty. Richard Cambe	NLDC 80M-ROCS-G-09-07065 Sept 25, 2009	2,000,000.00	encashment debited from MAMFI MBTC J Abad Santos Branch acct no. 7255-50872-1
10/22/2009	Cash received by Atty. Richard Cambe	NLDC 80M-ROCS-G-09-07065 Sept 25, 2009	12,000,000.00	encashment debited from AEPFFI MBTC Abad Santos Branch acct no. 255-3-25504716-8
10/22/2009	Cash received by Atty. Cambe	NLDC 80M-ROCS-G-09-07065 Sept. 25, 2009	8,000,000.00	Encashment debited from APMFI MBTC Magdalena Branch acct no. 255-3-25504716-8
			40,000,000.00	

Luy soundly explained that on May 9, 2008, Napoles expected a project worth ₱80 Million from Revilla, so, she advanced ₱5 Million to him. It turned out, however, that the project covered by ROCS-08-05254 was only for ₱65 Million, 50% of which was ₱32,500,000.00. On June 24, 2008 and July 3, 2008, Revilla was given ₱17,250,000.00, respectively. In total, Revilla received ₱32,250,000.00 from May 5, 2008 to July 3, 2008, leaving a receivable of ₱250,000.00. To complete Revilla's 50% share for ROCS-08-05254, he was given ₱7,750,000.00 on July 23, 2008. The amount included the balance of ₱250,000.00 and his 50% commission of ₱7,500,000.00 for another project under ROCS-08-05660 with a cost of ₱15 Million.²⁷⁷

The same scenario happened with ROCS-D-08-09958.²⁷⁸ On October 24, 2008, Napoles anticipated a project of ₱80 Million, so

²⁷⁷ TSN, August 7, 2014 P.M., pp. 45-48

²⁷⁸ TSN, August 7, 2014 P.M., p. 57

2/1

DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 135 of 141

x-----x

Revilla was given an advance of ₱3 Million. However, the SARO was only for ₱40 Million. Thus, on December 5, 2008, he was given ₱17 Million to complete his rebates of ₱20 Million.

The entries in 2009 was for ROCS-G-09-07065 for ₱80 Million. The total rebates of Revilla on October 6, 2009 and October 22, 2009 was ₱40 Million or 50% of ₱80 Million.

In addition to the items in the table above, the Summary likewise reflects the amount of ₱7,500,000.00 received by Cambe on March 27, 2007, for a project under ROCS-07-05486. This amount, and the sum of the items in the immediately preceding table will yield a total of ₱127,500,000.00.

Pursuant to the agreement between Revilla and Napoles, the latter had a corresponding share of either 40% or 32%, depending on the IA. Thus, with the ₱127,500,000.00 that went to Revilla, Napoles must have likewise profited ₱44 Million, broken down as follows:

IA	Amount Received by Revilla	Percentage	Napoles' Share
TLRC	₱ 47,500,000.00	32%	₱15,200,000.00
NABCOR	40,000,000.00	32%	12,800,000.00
NLDC	40,000,000.00	40%	16,000,000.00
Total	₱127,500,000.00		₱44,000,000.00

The integrity of the Summary was not reduced by the evidence of Cambe that he was in the US on May 9, 2008, on which Luy said he received ₱5 Million. Luy admitted that there were times he could not immediately record the transaction reflected in the vouchers because he was not at the office. He would just do the recording the moment he came back. The discrepancy in the date is a minor detail. It only suggests that Cambe could not have received the money on that date, but not that he did not receive the amount at all.

Revilla received commission, rebate, kickback through Cambe.

It is undisputed that there is want of direct evidence to prove that Revilla received PDAF money from Napoles. But the lack of direct evidence does not altogether disprove his non-receipt thereof. The Court may resort to circumstantial evidence.

2/5

DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 136 of 141

x-----x

It is settled in our criminal jurisprudence that "[c]onspiracy and/or direct participation in a crime may be proven by circumstantial evidence." An accused can be convicted if the compromising circumstances duly proven are consistent with each other and lead with moral certainty to only one conclusion; and if the totality of such circumstances eliminated beyond reasonable doubt the possibility of innocence.²⁷⁹ Circumstantial evidence is not a "weaker" form of evidence vis-à-vis direct evidence. The Rules of Court do not distinguish between direct evidence and evidence of circumstances insofar as their probative value is concerned. No greater degree of certainty is required when the evidence is circumstantial than when it is direct, for in either case, the trier of fact must be convinced beyond a reasonable doubt as to the guilt of the accused. Under Section 4, Rule 133 of the Revised Rules of Court, circumstantial evidence is sufficient for conviction if there is more than one circumstance, the facts from which the inference is derived, are proven, and the combination of all the circumstances produces moral certainty as to convict beyond a reasonable doubt.²⁸⁰

Circumstances abound from which to reasonably conclude that Revilla repeatedly received commissions from his PDAF, although not directly, but through Cambe. I thus, inferred from the facts competently established by the prosecution, and duly guided by the dictates of human experience, ordinary course of things, common sense, reason and logic.

In the context of the surrounding circumstances, I find it extremely hard to believe that this scam of such magnitude was confined only within the realm of Napoles and Cambe to the exclusion of Revilla.

On their own, Napoles and Cambe were powerless to access the PDAF. The fund was allocated to Revilla by virtue of his office as a Senator. One of the most distinguished powers of his office is the authority to initiate release of public funds to the beneficiaries of his choice. The power is exclusive to Revilla. Thus, for Napoles and Cambe to infiltrate the money, they needed Revilla.

²⁷⁹ *People v. Felixminia*, 379 SCRA 567, 578-580

²⁸⁰ *People v. Sison*, 322 SCRA 345, 361-362



DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 137 of 141

x-----x

It is ludicrous that Revilla would casually exercise a lofty power *gratis*, while leaving Napoles and Cambe whom he has no blood relation or other filiation of equally strong degree, to reap the benefits alone. We are not talking about just a measly sum, but tens of millions of pesos of government money. We are not likewise talking about an isolated transaction, but repeated indorsements. To my mind, why would Revilla knowingly and repeatedly indorse bogus NGOs, engage in illegal scheme, thereby risking his name, liberty and position, if not for a personal interest? It is more in accord with human nature to think that the benefit to Revilla must be worth the peril than to assume that his decision was simply out of genuine accommodation.

Revilla is a seasoned senator. He is not naïve to allow Napoles and Cambe to solely steer the course of a PDAF in millions of pesos under his name and responsibility, and on their own dictate the funds' fate. There must be an agreement between the three on how to go about the process, their individual role, and more importantly, the gain therefrom. It is not extraordinary that in the agreement, Revilla would assume the upper hand in terms of sharing without exposing himself. Holding both the rank and the money that goes with his position, he can dictate the terms of the agreement. It is not likewise unusual that Cambe would take the forefront for Revilla, the latter being his superior.

I am convinced beyond reasonable doubt that Revilla and Napoles were in a position and circumstance to forge the agreement testified to by the whistleblowers. It appears that Revilla and Napoles were known to each other beyond mere pleasantries, an indication that Revilla and Napoles may have possibly talked more than trivial matters, as in the PDAF agreement. Revilla attended the wake and death anniversary of Napoles' mother. These are significant and private events that by human experience, will only be graced by someone (especially with Revilla's high rank in the government at that), who has to a certain level, a valuable relationship, either business or personal, to the bereaved. In fact, Napoles did not categorically deny she knew Revilla, notwithstanding that they have been linked by the prosecution witnesses from top to bottom of the scam. Revilla's denial that he did not know Napoles, that he only saw her in Shalani Romulo's wedding, cannot prevail over the positive statements of the whistleblowers affirmatively identifying him to have attended the wake and death anniversary of Napoles' mother.



DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.

Crim. Case No. SB-14-CRM-0240

Page 138 of 141

x-----x

Cambe was positively identified by Luy, Suñas and Sula to have received money from Napoles. No one may have seen Cambe give the money to Revilla, but Cambe posed as an unbroken chain between him and Napoles. It is believable that the money received by Cambe from Napoles reached Revilla than to rest on a thought that Cambe kept the money to himself, either with or without Revilla's knowledge. It defies reason and common experience to insist that the PDAF money given by Napoles for Revilla simply stopped with Cambe.

I respectfully differ from the conclusion of the *ponente* to the effect that there was no link between the money received by Cambe and the PDAF projects as the SARO numbers indicated in Luy's Summary of Rebates could not be found in his financial ledgers which were supposed to be the very source of the items in his Summary. This predicament was resolved by the Court in the bail resolution in this wise:

The mere presence of SARO numbers in Luy's Summary of Rebates when none can be found in the disbursement ledgers said to be the sources of this Summary, does not make the disbursement ledgers or the Summary, or both, doubtful. Admittedly, the Summary was made by Luy only at the time when he was already in the custody of the NBI. He did so because he was asked to substantiate his allegations against the accused. To the Court's mind, the Summary was nothing more than Luy's working paper to segregate and collate all rebates or commissions given to accused Cambe and/or Revilla as shown in the disbursement ledgers, which contained mixed entries, including not just accused Cambe's or Revilla's rebates but other transactions tracing Napoles' or JLN Corp.'s cash inflow and outflow. What matters is that the amount in his summary is verifiable from the entries in the disbursement ledgers, and the summary indeed reflects the entries stated in the ledgers insofar as accused Revilla and Cambe are concerned. Now, if Luy while in the course of making the Summary, added the SARO numbers from another source to further show to which projects the respective amounts correspond to, it does not change the fact that the amounts in the Summary were the same amounts recorded in the disbursement ledgers attributable to accused Revilla which he received through Cambe. In fact, Luy was able to explain the entries in the Summary, even those without the SARO and still linked it to the agreed 50% of the project rebate of accused Revilla. xxx.

7

DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 139 of 141

x-----x

True, the Court then made a reservation that 'the SARO numbers in the Summary of Rebates will only have an adverse implication on the evidence of the defense if they were placed there just to link the SARO numbers to the commissions given to accused Revilla, if it is shown that the entries in the disbursement ledgers can be proven to be unreliable, the Court can rely on the presumption great regarding their integrity and reliability."

I scrutinized once more Luy's disbursement ledgers and Summary *vis-à-vis* Luy's testimony, and saw no reasons why these documents should not be accorded probative value. Notwithstanding the presence of SARO numbers in the Summary when none can be found in the disbursement ledgers, I am convinced that the Summary truthfully reflects what Luy personally knew for the reasons already explained above, and finding no evidence that Luy purposely fabricated the entries in these documents. In fact, the SARO numbers and the amounts of these SAROs as indicated in Luy's Summary are consistent to the particulars of the SAROs themselves.

With all due respect to the *ponente*, there is no basis for the conclusion that the monies received by Cambe may have been intended for another purpose or for Cambe alone. Simply, there are no established facts on record to anchor such possibility. There are no other intimated transactions between Napoles and Cambe from which to believably and logically proceed that Cambe may have received the monies in consideration of a deal different from the PDAF transactions.

Cambe or Napoles would confirm to Luy that Revilla already received the money. Luy's declaration on this matter is considered as independently relevant statement which is circumstantially pertinent to the issue on whether the commission was in fact received by Revilla. This piece of circumstance taken side-by-side with the fact that Cambe was Revilla's authorized representative on various times with regard to his PDAF and he remained Revilla's staff for the span of years the scam was perpetrated, Luy's financial ledgers, the testimonies of Sula and Suñas that the commissions were for Revilla, is additional proof beyond reasonable doubt that Cambe must have given the money to Revilla. Besides, Revilla and Napoles directly talked to each other. It is contrary to the ordinary course of things that Napoles would not mention to Revilla that he gave money to Cambe, especially that it involved huge amounts and

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DECISION

**PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240**

Page 140 of 141

x-----x

had happened a lot of times. And it is improbable that Revilla would not confront Cambe about it.

Further, Santos from the AMLC who investigated the accounts of Revilla found convincing indications that Revilla accumulated ill-gotten wealth that could be reasonably traced to the money given by Luy to Cambe:

1. There were disparities between the cash and investment balances of Revilla as declared in his SALNs and as culled from his financial reports.

2. Between April 6, 2006 to April 28, 2010, Revilla and his immediate family made numerous deposits to their various bank accounts and placed investment totaling ₱87,626,587.63 within thirty days (30) days from the dates mentioned in Luy's ledgers when Revilla received his rebates through Cambe.

3. The company Nature Concepts Development and Realty Corporation controlled by Lani Mercado received substantial amounts through deposit totaling ₱27,745,000.00, most of which were done proximate to the time Cambe received cash from Luy, and during the period when the company had no operations. Revilla and his wife likewise transferred fund to Nature Concepts totaling ₱16,000,000.00.

Revilla failed to offer an explanation on these disparities and deposits. The Court cannot engage in guesswork and conjecture that Revilla was monetarily capable to make such deposits and investments out of his income from being a senator, producer and actor. He did not present an iota of evidence of his financial capacity.

Revilla met the evidence against him with nothing more than either denial or silence. The defense of denial assumes significance only when the prosecution's evidence is such that it does not prove guilt beyond reasonable doubt.²⁸¹ In the present case, however, the prosecution has duly proven beyond reasonable doubt the guilt of Revilla, Cambe and Napoles.

²⁸¹ *People v. Santos*, 426 SCRA 133, 157



DECISION

PP vs. Ramon "Bong" Revilla, Jr., et al.
Crim. Case No. SB-14-CRM-0240

Page 141 of 141

x-----x

In light of all the foregoing, I vote for the **CONVICTION** of **Ramon "Bong" B. Revilla, Jr., Richard A. Cambe, and Janet Lim Napoles** of the crime of Plunder, defined and penalized under Section 2 of Republic Act 7080.

In addition, they should be made to pay jointly and severally the National Treasury the amount of **One Hundred Eighty Five Million Four Hundred Thirty Five Thousand Pesos (P185,435,000.00)**, comprising the amounts of P127,500,000.00; P44 Million; and P13,935,000.00 that went to Revilla, Napoles, and Cambe, respectively.


EFREN N. DE LA CRUZ
Associate Justice-Chairperson