



REPUBLIC OF THE PHILIPPINES

Sandiganbayan

Quezon City

FOURTH DIVISION

PEOPLE OF THE PHILIPPINES, SB-17-CRM-1924

Plaintiff,

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

-versus-

JOHN ESTELITO G. DOLLOSA, JR.,*
KASAN I. MACAPENDEG,**
OSMEÑA M. BANDILA,*
ENGR. NORIE K. UNAS,**
DATU ALI K. ABPI, AL HAJ,
ENGR. LANDAP GUINAID,**

Accused.

X-----X

PEOPLE OF THE PHILIPPINES, SB-17-CRM-1925 & 1926

Plaintiff,

For: Malversation under Art. 217
of the RPC

-versus-

JOHN ESTELITO G. DOLLOSA, JR.,*
KASAN I. MACAPENDEG,**
OSMEÑA M. BANDILA,*
ENGR. NORIE K. UNAS,**
DATU ALI K. ABPI, AL HAJ,
ENGR. LANDAP GUINAID,**

Accused.

X-----X

PEOPLE OF THE PHILIPPINES, SB-17-CRM-1927 to 2069

Plaintiff,

For: Falsification of Public
Documents under Art. 171
of the RPC

-versus-

JOHN ESTELITO G. DOLLOSA, JR.,*
KASAN I. MACAPENDEG,**
OSMEÑA M. BANDILA,*
ENGR. NORIE K. UNAS,**
DATU ALI K. ABPI, AL HAJ,
ENGR. LANDAP GUINAID,**

Accused.

X-----X

Present:

Quiroz, J.
Cruz, J.
Jacinto, J.

Promulgated:

14 FEBRUARY 2020

* At large.

** Reported death of the accused subject to official confirmation.

DECISION

JACINTO, J.:

Between January 2008 to September 2009, the Province of Maguindanao received Php1.569 Billion as its share in the Internal Revenue Allotment (IRA) from the Department of Budget and Management (DBM).

How these funds were disbursed and utilized was later on subjected to an audit by the Commission on Audit (COA). And, as a result thereof, the COA initiated complaints with the Office of the Ombudsman (OMB) against officials of the Province in connection with several transactions that were entered into during the terms of Datu Andal S. Ampatuan, Sr. and Datu Sajid Islam U. Ampatuan as governor.

In a Resolution dated 11 July 2016, the OMB found probable cause to indict the following provincial officials for one count of Violation of Section 3(e) of Republic Act (R.A.) No. 3019, as amended,¹ two counts of Malversation of Public Funds under Article 217 of the Revised Penal Code (RPC), and 41 counts of Falsification of Official/Commercial Documents under Art. 213(1) of the RPC:

Public Respondents	Position
John Estelito G. Dollosa, Jr.	Provincial Accountant, Bids and Awards Committee (BAC) member
Osmeña M. Bandila	Provincial Treasurer, BAC member
Norie K. Unas	Provincial Administrator, BAC member
Kasan I. Macapendeg	Provincial General Services Officer, BAC Chairman
Datu Ali K. Abpi, Al Haj	Provincial Budget Officer, BAC member
Landap Guinaid	OIC-Provincial Engineer, BAC member

The cases involved transactions that took place during the term of Datu Andal S. Ampatuan, Sr. as governor. However, he was no longer indicted due to his death on 17 July 2015.²

¹ ANTI-GRAFT AND CORRUPT PRACTICES ACT.

² OMB Resolution dated 11 July 2016, Records, Vol. 1, pp. 587-623.

PROCEEDINGS BEFORE THE COURT

The 44 *Informations*, all dated 21 July 2017, were filed with the Court on 22 May 2017 but proceeded only as against accused **DATU ALI KANAKAN ABPI**, Provincial Budget Officer of the Province of Maguindanao.

On 27 October 2017, the Court issued a Hold Departure Order³ (HDO) against accused Abpi. He thereafter posted bail through a surety bond⁴ and was arraigned on 22 January 2018, where he entered pleas of "Not Guilty."⁵

On 10 August 2018, the prosecution and accused Abpi filed their *Joint Stipulations and Narrations of Facts and Admissions of Documentary Evidence*⁶ (Joint Stipulations), the contents of which were included in the Court's Pre-Trial Order dated 28 August 2018.⁷ Among the facts admitted are as follows:

7. At all times relevant and material to this case, accused Datuali (sic) K. Abpi, Al Haj is a public officer, being the Provincial Department Head/Provincial Budget Officer, he is likewise a member of the Bids and Awards Committee (BAC) of the province of Maguindanao.
8. That whenever referred to, orally or in writing, by the Honorable Court, the prosecution and the witnesses, Datuali (sic) Kanakan Abpi admit (sic) that he is the same person who was arraigned under and is being referred to in all the Informations for criminal cases numbered **SB-17-CRM-1924 to 2069**.
9. That several Official Receipts and Charge Invoices were issued in relation to the payments made to Henry Merchandising and Farmacia Minda for the supply and delivery of various food products and medical supplies respectively.
10. That a special audit was conducted by the COA Special Audit Team for the province of Maguindanao to investigate the utilization of funds sourced from the IRA of the province of Maguindanao, among others. Included in the said audit was (sic) the transactions between the provincial government of Maguindanao with Henry Merchandising and Farmacia Minda for the supply of various food supplies and medicines (sic) for distribution to the different barangays of the province of Maguindanao.




³ Records, Vol. II, p. 1.

⁴ See Order dated 22 November 2017, *id.*, p. 6.

⁵ Order dated 22 January 2018, *id.*, pp. 69-70.

⁶ Dated 14 May 2018, *id.*, pp. 205-294.

⁷ *Id.*, p. 407.



11. That the total amount of the of the said (sic) transactions between the provincial government of Maguindanao with Henry Merchandising and Farmacia Minda is PhP 80,207,642.25 from which, PhP 65,956,665.00 was paid to Henry Merchandising for the purchased food supplies and PhP 14,250,977.25 was paid to Farmacia Minda for the purchased medicines.
12. The payments to the said suppliers was (sic) charged to the cash advances of Osmena (sic) Bandila.
13. All official receipts and charge invoices between January 2008 and September 2009 in the name of Henry Merchandising and Farmacia Minda were issued to the Local Government Unit of the Province of Maguindanao.
14. Accused, Datuali (sic) K. Abpi admits the existence, authenticity and due execution of the documentary exhibits of the prosecution listed below [Exhs. "A" to "Z⁶"]. However, although accused Abpi admits the existence, authenticity and due execution of the said documents, he objects to the Abstract of Bids for being irrelevant to the case for matters pertaining to public bidding were not alleged in all the informations charged.

At the trial, the prosecution presented the following witnesses: (i) **Mila M. Lopez**, State Auditor III, COA-Special Audits Office (SAO);⁸ (ii) **Hector Subaldo**, Chief, Taxpayer's Section, Bureau of Internal Revenue (BIR) District 109, Tacurong City;⁹ (iii) **Jessie P. Batchar**, Assistant City Treasurer, City of Tacurong;¹⁰ and (iv) **Arnel G. Pascual**, State Auditor IV, COA-SAO.¹¹

The prosecution filed its *Formal Offer of Documentary Exhibits*¹² on 3 January 2019, which was not opposed by accused. On 22 March 2019, the Court admitted into evidence the prosecution's Exhibits "A" to "T⁶" for the purposes for which they were offered.¹³

Accused Abpi thereafter filed a *Motion for Leave of Court to File Demurrer to Evidence*,¹⁴ which was, however, denied in a Resolution dated

⁸ The witness' direct testimony is contained in her Judicial Affidavit dated 9 August 2018, Records, Vol. II, pp. 295-302.

⁹ The witness' testimony was dispensed with upon stipulation by accused on the existence and authenticity of Exh. "D," with the qualification that the said document does not bear a date. Order dated 24 September 2018, id., p. 411.

¹⁰ The witness' testimony was dispensed with upon stipulation by accused on the testimony of the said witness that he would be able to identify Exh. "C-4," which shows that Pharmacia Minda and Henry Merchandising have no permits. Order dated 24 September 2018, id., p. 411.

¹¹ The witness' direct testimony is contained in his Judicial Affidavit dated 24 October 2018, id., pp. 5-449.

¹² Records, Vol. III, pp. 459-555.

¹³ Order dated 22 March 2019, id., p. 563.

¹⁴ Dated 8 April 2019, id., pp. 571-579.

18 June 2019.¹⁵ His motion for reconsideration¹⁶ was also denied in a Resolution dated 3 September 2019.¹⁷

Thereafter, only accused Abpi testified in his defense¹⁸ and opted not to offer any documentary evidence.

Both parties failed to file their respective memoranda despite having been given the opportunity to do so.

EVIDENCE FOR THE PROSECUTION:

From February 2010 to January 2011, COA-SAO conducted a special audit on the operations and selected financial transactions of the Province of Maguindanao pursuant to COA Office Order No. 2009-874 dated 11 December 2009.¹⁹ Among the transactions inspected were the purchases from Farmacia Minda and Henry Merchandising.

The Special Audit Team (SAT) discovered that the Province of Maguindanao made several purchases of medicine worth PhP 14,250,000.25 from Farmacia Minda and various food supplies worth PhP 65,956,665.00 from Henry Merchandising. All the purchases were paid in cash and were sourced from cash advances that were made by accused Osmeña Bandila²⁰ without indicating any underlying purpose – all in violation of COA Circular No. 97-002. The SAT also found that: (i) there were no requests from end-users, distribution lists of recipients, Inspection and Acceptance Reports, Accomplishment Reports, or any other documents establishing the need for the procurements in the first place or their receipt by the Provincial Government; (ii) no public biddings were conducted for the purchases, in violation of R.A. No. 9184,²¹ instead, negotiated procurements were resorted to without complying with Sec. 53(b) of R.A. No. 9184; and (iii) the Cash Invoices (CI) and Official Receipts (OR) issued by the two suppliers to the provincial government were consecutively numbered, indicating that the latter was its sole customer.

¹⁵ Records, Vol. III, pp. 594-595.

¹⁶ Id., pp. 604-614.

¹⁷ Id., pp. 646-647.

¹⁸ Accused's direct testimony is contained in his Judicial Affidavit dated 15 October 2019, id., pp. 666-671.

¹⁹ Exh. "B-1." Page 3, Judicial Affidavit of Mila M. Lopez, Records, Vol. II, p. 297. Pages 2-4, Judicial Affidavit of Arnel Pascual, Records, Vol. III, pp. 6-8.

²⁰ Pages 4-5, Judicial Affidavit of Arnel Pascual, Records, Vol. III, pp. 8-9.

²¹ GOVERNMENT PROCUREMENT REFORM ACT.

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Moreover, upon inspection on 28 October 2010, the SAT discovered that Farmacia Minda and Henry Merchandising could not be located at, or in the immediate vicinity of, the addresses indicated in their respective ORs and CIs, which stated that they hold their business at the Poblacion Market, Tacurong, Sultan Kudarat.²² Neither did the City Treasurer of Tacurong have any record of business permits issued in favor of either company.²³

The BIR District 109 in Tacurong City also confirmed that the Taxpayer's Identification Numbers (TIN) provided by Farmacia Minda and Henry Merchandising were not valid.

The SAT's findings were formalized in COA-SAO Report No. 2010-02 dated 1 July 2011, marked as Exh. "E."

On 28 December 2011, Notice of Disallowance Nos. MAG-11-149-100 & 101 (08 & 09)²⁴ and MAG-11-150-100 and 101 (08 & 09)²⁵ were issued by COA-SAO relative to the subject transactions.

ACCUSED ABPI'S EVIDENCE:

Accused Abpi was the Provincial Budget Officer of the Province of Maguindanao from 2001 to August 2009. He claims that he was surprised when he found out that he was charged in these cases, and that the *Informations* contain no allegations of the exact conspiratorial acts he performed in furtherance of the crimes as alleged.²⁶

He was a BAC Member for the Province of Maguindanao and that part of his duties and responsibilities as such was to review and scrutinize documents submitted to the Secretariat and the Technical Working Group. After the BAC Chairman signs the documents, he would check all the documents and, if he found the same to be in order, he signed the Abstract of Bids. Afterwards, the Head of the Procuring Entity would award the project to the winning bidder.²⁷

²² Pages 4-5, Judicial Affidavit of Mila M. Lopez, Records, Vol. II, pp. 298-299.

²³ Page 5, Judicial Affidavit of Mila M. Lopez, id., p. 299 and Exh. "C-4."

²⁴ Exh. "S6."

²⁵ Exh. "T6."

²⁶ Pages 2-3, Judicial Affidavit of Arnel Pascual, Records, Vol. III, pp. 667-668.

²⁷ Pages 3-5, Judicial Affidavit of Arnel Pascual, id., pp. 668-670.

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RULING

**(i) Violation of Sec. 3 (e) of R.A.
No. 3019 (SB-17-CRM-1925):**

The accusatory portion of the *Information* dated 21 July 2017 for Violation of Sec. 3 (e) of R.A. No. 3019 reads:

That from April 2008 to February 2009, or sometime prior or subsequent thereto, in the Province of Maguindanao, Autonomous Region in Muslim Mindanao (ARMM), Philippines, and within the jurisdiction of this Honorable Court, accused **JOHN ESTELITO G. DOLLOSA, JR.**, Provincial Accountant, **KASAN I. MACAPENDEG**, Provincial General Services Officer and Chairman, BAC, **ENGR. NORIE K. UNAS**, Provincial Administrator and Member, BAC, **DATU ALI KANAKAN ABPI**, **AL HAJ**, Provincial Budget Officer and Member, BAC and **ENGR. LANDAP GUINAID**, OIC Provincial Engineer and Member, BAC, all high-ranking public officers being the Provincial Department Heads of the Provincial Government of Maguindanao, ARMM, while in the performance of their administrative and/or official functions and committing the crime in relation to office, conspiring, confederating and mutually helping one another, together with then Governor **DATU ANDAL S. AMPATUAN, SR.** (deceased), acting with evident bad faith, manifest partiality and/or gross inexcusable negligence, did then and there willfully, unlawfully and criminally cause undue injury to the Government in the total amount of PhP14,250,977.25 which accused made to appear to have been disbursed for the purchases of various medicines from Farmacia Minda, when in truth and in fact, no such purchases were made and the purported supplier Farmacia Minda was fictitious and/or non-existent, causing damage and prejudice to the government in the aforesaid amount.

CONTRARY TO LAW.

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

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

X X X X

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

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corporations charged with the grant of licenses or permits or other concessions.

The essential elements thereof are as follows:

1. The accused must be a public officer discharging administrative, judicial, or official functions;
2. He must have acted with manifest partiality, evident bad faith, or inexcusable negligence; and
3. That his action caused any undue injury to any party, including the government, or giving any private party unwarranted benefits, advantage, or preference in the discharge of his functions.²⁸

1st Element:


There is no dispute as to the presence of the first element in view of accused Abpi's stipulation that he was the Provincial Budget Officer and a BAC Member of the Province of Maguindanao during the subject period. He also stands as a co-accused and co-conspirator to the then Provincial Treasurer, accused Osmeña M. Bandila, Provincial Accountant, accused John Estelito G. Dollosa, Jr., General Services Officer, accused Kasan I. Macapendeg, Provincial Administrator, Norie K. Unas, and OIC – Provincial Engineer, Landap Guinaid.

As members of the Province of Maguindanao's BAC whose positions are directly relevant to the subject procurements, and in their capacities as heads of their respective offices/departments, all accused are public officers discharging administrative and official functions related to the subject procurements within the said period.

2nd Element:

Government procurements are initiated via a Purchase Request (P.R.), which is signed by the head of office. The P.R. contains the details of the items required by the government and the reasons for the identified need. The P.R. is sent to the BAC, which then commences the advertising, posting, or canvassing of the items, depending on the mode of procurement it deems

²⁸ *Consigna v. People*, G.R. No. 175750-51, 2 April 2014; *Cabrera v. Sandiganbayan*, G.R. Nos. 162314-17, 25 October 2004, citing *Jacinto v. Sandiganbayan*, G.R. No. 84571, 2 October 1989.



appropriate according to procurement law. Thereafter, prospective bidders/suppliers post their bids, or canvasses are concluded, and the BAC evaluates the qualification of the bidder/supplier and the lowest, most responsive bid. The BAC courses its findings to the concerned head of office, who issues a Purchase Order (P.O.) for the said items. Said P.O. is forwarded to the winning bidder/supplier, who delivers the items for inspection. Upon due inspection, the government signifies its acceptance of the said items and it becomes due for payment. The government authorizes payment for the items through a check duly supported by a Disbursement Voucher (D.V.), which is signed by the head of the procuring entity. After payment is received by the supplier, it issues an O.R. to signify receipt of payment.

R.A. No. 9184 generally provides that all procurements undergo competitive bidding.²⁹ While there are alternative modes of procurement, such as negotiated procurement,³⁰ the same is only allowed in limited instances.³¹ Particularly for negotiated procurement, it is only allowed in cases of emergency upon showing that: (i) there is an existing emergency; (ii) there was prior approval to resort to negotiated procurement;³² and (iii) the chosen supplier is technically, legally, and financially capable.³³ Said requirements must concur to be compliant with the law.

Regardless of whether negotiated procurement was validly resorted to, the BAC is still required to evaluate the eligibility of a participating supplier. This is pursuant to its pre-procurement and pre-bid functions of determining the eligibility of prospective bidders, receiving bids and evaluating the same, undertaking post-qualification proceedings, and thereafter recommending the award of contracts to its head of office.

²⁹ GOVERNMENT PROCUREMENT REFORM ACT, Sec. 10.

³⁰ *Id.*, Sec. 48(e).

³¹ Sec. 53 of the law provides that negotiated procurement can only be resorted to in the following instances:

- a. In cases of two failed biddings;
- b. In case of imminent danger to life or property during a state of calamity, or when time is of the essence arising from natural or man-made calamities or other causes where immediate action is necessary to prevent damage to or loss of life or property, or to restore vital public services, infrastructure facilities and other public utilities;
- c. Take-over of contracts, which have been rescinded or terminated for causes provided for in the contract and existing laws, where immediate action is necessary to prevent damage to or loss of life or property, or to restore vital public services, infrastructure facilities and other public utilities;
- d. Where the subject contract is adjacent or contiguous to an on-going infrastructure project; Provided, however, that the original contract is the result of a Competitive Bidding; the subject contract to be negotiated has similar scope of work; or,
- e. Subject to the guidelines, in cases of procurement of goods from other agency of the Government.

³² IMPLEMENTING RULES AND REGULATIONS PART A OF REPUBLIC ACT 9184 (AS AMENDED) (2003), Sec. 48.1. Hereinafter "IRR-A of R.A. 9184."

³³ *Id.*, Sec. 53. 



Particularly as to the eligibility of prospective suppliers, Sec. 23.6 of the IRR-A of R.A. No. 9184, which was effective at the time these transactions took place, requires, among others, that the supplier must have a valid business or mayor's permit, valid BIR TIN, and a Department of Trade and Industry business name registration or a Securities and Exchange Commission registration certificate.³⁴

In this case, the 32 Abstracts of Bids that pertain to the subject procurements from Farmacia Minda contain the annotation that the BAC decided to undertake negotiated procurement rather than public competitive bidding. The same documents were stipulated upon by accused Abpi as genuine, and he also confirmed that the said course of action was undertaken by the BAC. Thus, based on the standards provided by procurement law, what is required to make the BAC's action lawful and the Province's procurement legal is a clear showing that: (i) resort to negotiated procurement was validly recommended and made, and (ii) the BAC had duly determined the eligibility of the suppliers that it qualified.

Moreover, the Abstracts of Bids merely contain the following uniform annotation: "Negotiated Procurement method is used per Par.(b) Sec. 53 of R.A. 9184 for immediate distribution to the different barangays within the Province." On the other hand, the P.R.s that accompanied the D.V.s state that the purpose for the purchase is for "distribution to diff. brgys. Health Center w/in the Province of Maguindanao."³⁵ However, there are no supporting documents attached thereto to justify the BAC's claim of emergency - such as a Resolution from the *Sangguniang Panlalawigan* declaring a state of local emergency or calamity in Maguindanao. There were also no specific *barangays* or areas identified as beneficiaries to the purchases.

³⁴ IRR-A of R.A. No. 9184. Sec. 23.6 thereof reads:

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

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

"1. Class "A" Documents - Legal Documents

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

³⁵ Exh. "L⁶-3." The other purchase requests for the procurement of medicine contain the same annotation.

It bears highlighting that in government procurement, the lack of required documentation is not a negligible omission. In this instance, COA Circular No. 92-389³⁶ mandates that the following documents be attached to D.V.s. in cases wherein emergency purchase is resorted to:

- (i) Purchase Request (executed by Requisitioning Officer and/or HoPE);
- (ii) Purchase Order (executed by the Requisitioning Officer, HoPE,³⁷ and contractor/supplier);
- (iii) Official Invoice (executed by the contractor/supplier);
- (iv) Certificate of Acceptance (executed by the End-User);
- (v) Inspection Report (executed by either the General Services Officer and/or Inspector, this is necessarily accompanied by a delivery receipt);
- (vi) Canvass Papers (submitted by the BAC);
- (vii) Three Price Quotations (submitted by the BAC); and
- (viii) Certificate of Emergency Purchase.

When the SAT performed its audit, the Provincial Government turned over the P.R.s, P.O.s, Official Invoices, Canvass Papers (in this and the other cases denominated as Abstract of Bids Documents), and Price Quotations for the subject purchases. However, in clear violation of the said Circular, there were no certificates of acceptance, inspection reports, delivery receipts, and Certificates of Emergency Purchase. Accused Abpi failed to even claim the existence of these necessary documents as attachments to the D.V.s, or at the very least argue that these were present at the said time but that he was simply unable to produce it during trial. In all, therefore, not only did the alleged emergency remain unestablished – thus making the resort to negotiated procurement unlawful - there was likewise complete lack of proof that any items were received by the Provincial Government or its constituents.

The circumstances mentioned above already constitute violations of procurement law. But there is more. Further scrutiny of the documents attached to the D.V.s of the subject transactions leads the Court to further conclude that the underlying transactions to the D.V.s were entirely fabricated or simulated.

*Zoleta v. Sandiganbayan*³⁸ reminds that D.V.s are instruments that certify the necessity and lawfulness of payment to a person for services

³⁶ Dated 3 November 1992, Item 3.

³⁷ Head of Procuring Entity.

³⁸ G.R. No. 185224, 29 July 2015.

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performed or delivery of supplies, materials, and equipment, and that all the necessary requirements for the same are present at the time of signing, thus:

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

In all 32 transactions between Farmacia Minda and the Province of Maguindanao, the dates of issuance of the documents to evidence receipt of payment - the C.I.s and O.R.s - preceded that of the D.V.s. This means that payments were made to Farmacia Minda even before the Province officially ordered the payment for the medicine allegedly procured. Outlined below are the additional observations that can be culled from the prosecution's evidence based on the dates indicated therein:

Exh. Series	P.R.	Advertisement	Bids	Opening	P.O.	C.I.	D.V.	O.R.	Additional observations
F	2 Jan. 08	2 Jan. 08	18 Jan. 08	25 Jan. 08	29 Jan. 08	21 Jan. 08	28 Apr. 08	31 Jan. 08	2 P.R.s in the same day for the same items
G	2 Jan. 08	2 Jan. 08	10 Jan. 08	24 Jan. 08	25 Jan. 08	25 Jan. 08	28 Apr. 08	28 Jan. 08	
H	1 Feb. 08	2 Jan. 08	24 Jan. 08	10 Jan. 08	25 Jan. 08	21 Jan. 08	28 Apr. 08	25 Jan. 08	4 P.R.s in the same day for the same items
I	1 Feb. 08	2 Jan. 08	11 Jan. 08	17 Jan. 08	22 Jan. 08	15 Jan. 08	28 Apr. 08	22 Jan. 08	
R	2 Feb. 08	2 Jan. 08	4 Jan. 08	10 Jan. 08	11 Jan. 08	11 Jan. 08	7 May 08	15 Jan. 08	
S	1 Feb. 08	1 Feb. 08	12 Feb. 08	19 Feb. 08	20 Feb. 08	20 Feb. 08	7 May 08	27 Feb. 08	4 P.R.s in the same day for the same items
T	1 Feb. 08	1 Feb. 08	11 Feb. 08	15 Feb. 08	18 Feb. 08	18 Feb. 08	7 May 08	25 Feb. 08	
K ¹	7 Feb. 08	12 Feb. 08	28 Feb. 08	4 Mar. 08	10 Mar. 08	10 Mar. 08	19 May 08	18 Mar. 08	
L ¹	13 Feb. 08	18 Feb. 08	6 Mar. 08	11 Mar. 08	17 Mar. 08	17 Mar. 08	19 May 08	24 Mar. 08	
M ¹	21 Feb. 08	25 Feb. 08	12 Mar. 08	17 Mar. 08	24 Mar. 08	24 Mar. 08	19 May 08	31 Mar. 08	
V ¹	10 Mar. 08	12 Mar. 08	28 Mar. 08	4 Apr. 08	11 Apr. 08	11 Apr. 08	17 Jun. 08	21 Apr. 08	
W ¹	21 Mar. 08	9 Apr. 08	21 Apr. 08	30 Apr. 08	23 Apr. 08	23 Apr. 08	17 Jun. 08	30 Apr. 08	
X ¹	13 Mar. 08	19 Mar. 08	4 Apr. 08	10 Apr. 08	17 Apr. 08	17 Apr. 08	17 Jun. 08	24 Apr. 08	
G ¹	18 Apr. 08	19 Mar. 08	5 Mar. 08	11 Apr. 08	21 May 08	21 May 08	18 Jul. 08	26 May 08	Opening of bids preceded P.R. and advertisement
H ¹	14 Apr. 08	17 Apr. 08	2 May 08	8 May 08	15 May 08	15 May 08	18 Jul. 08	20 May 08	

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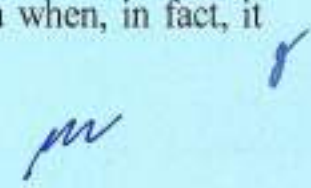
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P	29 Apr. 08	29 Apr. 08	14 May 08	21 May 08	27 May 08	27 May 08	18 Jul. 08	30 May 08	
R	12 Jun. 08	13 Jun. 08	30 Jun. 08	4 Jul. 08	14 Jul. 08	14 Jul. 08	4 Sept. 08	17 Jul. 08	
S	7 Jun. 08	20 Jun. 08	7 Jul. 08	11 Jul. 08	18 Jul. 08	18 Jul. 08	4 Sept. 08	24 Jul. 08	
B	1 Aug. 08	6 Aug. 08	22 Aug. 08	27 Aug. 08	1 Sept. 08	1 Sept. 08	3 Oct. 08	12 Sept. 08	2 P.R.s in the same day for the same items
C	1 Aug. 08	4 Sept. 08	18 Sept. 08	25 Sept. 08	2 Sept. 08	2 Sept. 08	3 Oct. 08	16 Sept. 08	P.O. and C.I. preceded the advertisement, quotations, and opening of bids
V	16 Aug. 08	26 Aug. 08	10 Oct. 08	15 Sept. 08	19 Sept. 08	19 Sept. 08	30 Oct. 08	25 Sept. 08	Opening of bids, P.O., C.I., and O.R. preceded quotations
W	15 Sept. 08	20 Aug. 08	8 Sept. 08	10 Sept. 08	15 Sept. 08	15 Sept. 08	30 Oct. 08	22 Sept. 08	Advertisement came before P.R., Quotation and opening of bids came before P.R.
X	16 Sept. 08	20 Aug. 08	2 Sept. 08	10 Sept. 08	17 Oct. 08	17 Oct. 08	12 Nov. 08	20 Oct. 08	Advertisement, quotations, and opening of bids came before P.R.
Y	12 Sept. 08	16 Sept. 08	9 Oct. 08	7 Oct. 08	13 Oct. 08	13 Oct. 08	12 Nov. 08	15 Oct. 08	Opening of bids preceded quotations
Z	12 Sept. 08	18 Sept. 08	3 Oct. 08	9 Oct. 08	15 Oct. 08	15 Oct. 08	12 Jan. 08	17 Oct. 08	2 P.R.s in the same day for the same items
L	5 Dec. 08	2 Dec. 08	16 Dec. 08	22 Dec. 08	8 Jan. 09	8 Jan. 09	16 Feb. 09	16 Jan. 09	2 P.R.s in the same day for the same items
M	18 Dec. 08	3 Dec. 08	16 Dec. 09	5 Jan. 09	7 Jan. 09	9 Jan. 09	16 Feb. 09	19 Jan. 09	Advertisement and quotation preceded P.R.; Quotation indicated to have been done in December 2009, after payment
N	15 Dec. 08	22 Dec. 08	17 Jan. 08	16 Jan. 09	15 Jan. 09	15 Jan. 09	16 Feb. 09	20 Jan. 09	Quotations preceded P.R., advertisement, and opening of bids
O	16 Dec. 08	5 Dec. 08	17 Dec. 08	8 Jan. 09	16 Jan. 09	16 Jan. 09	16 Feb. 09	21 Jan. 09	Advertisement preceded P.R.
P	18 Dec. 08	9 Dec. 09	6 Dec. 09	13 Jan. 09	19 Jan. 09	19 Jan. 09	16 Feb. 09	22 Jan. 09	2 P.R.s in the same day for the same items
Q	5 Dec. 09	3 Dec. 09	16 Dec. 09	22 Dec. 09	7 Jan. 09	7 Jan. 09	16 Feb. 09	15 Jan. 09	Advertisement preceded P.R.
R	19 Dec. 09	6 Dec. 08	16 Jan. 09	13 Jan. 09	20 Jan. 09	20 Jan. 09	16 Feb. 09	23 Jan. 09	Advertisement preceded P.R.

Yet again, the irregularities do not end there. The prosecution satisfactorily established that no business permits were issued to Farmacia Minda at the time that the alleged purchases were made, and that neither the Provincial Government nor any national government office had records that would validate the company's commercial existence. The BIR TINs provided were also not valid. The possibility that it operated albeit without the necessary permits was likewise foreclosed by the SAT when it was unable to locate it at its given address. These cumulatively serve to support the prosecution's charge that the accused conspired to make it appear as if medicine was legitimately procured from Farmacia Minda when, in fact, it



was a fictitious entity that could not have participated in any bidding, much less deliver the goods required by the Provincial Government. To simplify, any recommendation or award made to it and any payment that were made due to it by the accused could not be made correlative to a lawful transaction.

In sum, the following conclusions can be drawn from the prosecution's evidence: (i) there are no documents justifying the BAC's resort to negotiated procurement; (ii) there exists no information as to the intended or actual beneficiaries of the purchases; (iii) there were obvious splitting of purchases³⁹ in the January, February, March, April, August, September, and December 2008 transactions, since there were more than two procurements requested and made within the same months and even same days – particularly, on 1 February 2008 there were four purchase requests for the same items, and in the month of February 2008 eight requests for the same items were made, while in December 2008 seven purchases for the same items were requested; (iv) there was no proof of the required posting of the award;⁴⁰ (v) in eight instances, the advertisement for the purchases, award, and price quotations preceded the purchase request for the same items; (vi) in some transactions, the quotations were drawn only after the P.O.s, C.I.s, and O.R.s were already issued, or that that the P.O.s and C.I.s preceded the advertisement, quotations, and award of the purchases; (vii) there are no documents evidencing inspection and acceptance of the items procured; (viii) there are no documents evidencing delivery of the procured items despite payment; and (ix) payments were made to Farmacia Minda even before the D.V.s were signed.

All of the observations made above relating to the action of the BAC and the officers of the Province of Maguindanao who participated in the procurement cannot be written off as simple procedural lapses. For the BAC in particular, not only did it miserably fail to perform its function to recommend qualified suppliers, it recommended the award of the contract to Farmacia Minda - a non-existent company - 32 times. And, payments were

³⁹ Sec. 54.1 of the 2003 IRR-A of R.A. No. 9184 provides: "54.1. Splitting of Government Contracts is not allowed. Splitting of Government Contracts means the division or breaking up of Government Contracts into smaller quantities and amounts, or dividing contract implementation into artificial phases or sub-contracts for the purpose of evading or circumventing the requirements of law and this IRR-A, especially the necessity of public bidding and the requirements for the alternative methods of procurement."

⁴⁰ Sec. 54.2(d) of the 2003 IRR-A of R.A. No. 9184 requires: "54.2. In addition to the specific terms, conditions, limitations and restrictions on the application of each of the alternative methods specified in Sections 48 to 53 of this IRR-A, the following shall also apply: x x x d) For item (b) of Section 53 of the Act and this IRR-A, the negotiation shall be made with a previous supplier, contractor or consultant of good standing of the procuring entity concerned, or a supplier, contractor or consultant of good standing situated within the vicinity where the calamity or emergency occurred. The award of contract shall be posted at the G-EPS website, website of the procuring entity, if any, and in conspicuous place within the premises of the procuring entity."

subsequently made despite lack of inspection and delivery of the items procured.


Every step of the procurement process must be carried out sequentially, this is the exact manner by which the Government could be assured that purchases were made validly. As pointed out above, in more than one instance, awards were made even before the purchase requests were even signed by the late Gov. Ampatuan, Sr., while in some instances, purchase orders and payments were made ahead of any BAC action. The only explanation for these would either be that the documents were merely executed by the accused to make it appear as if lawful procurement proceedings were held to purchase from a valid supplier, although the converse is true, in order to mask the unlawful disbursement of public funds, or that the accused have uniformly and, without even a slight attempt at exercising simple diligence, carried out the said transactions in exactly the said manner.


The Supreme Court in *Tiongco v. People*,⁴¹ quoting *People v. Atienza*,⁴² had occasion to reiterate what constitutes "partiality," "bad faith," and "gross negligence" accordingly:

The prohibited act of either causing undue injury or giving unwarranted benefits, advantage, or preference may be committed in three ways: through (1) manifest partiality, (2) evident bad faith, or (3) gross inexcusable negligence.

In *People v. Atienza*, the Court defined these elements:

x x x. There is "manifest partiality" when there is a clear, notorious, or plain inclination or predilection to favor one side or person rather than another. "Evident bad faith" connotes not only bad judgment but also palpably and patently fraudulent and dishonest purpose to do moral obliquity or conscious wrongdoing for some perverse motive or ill will. "Evident bad faith" contemplates a state of mind affirmatively operating with furtive design or with some motive of self-interest or ill will or for ulterior purposes. "Gross inexcusable negligence" refers to negligence characterized by the want of even the slightest care, acting or omitting to act in a situation where there is a duty to act, not inadvertently but willfully and intentionally, with conscious indifference to consequences insofar as other persons may be affected. (Citations omitted)


⁴¹ G.R. Nos. 218709-10, 14 November 2018.

⁴² G.R. No. 171671, 18 June 2012. 



Even supposing that there is proof that the accused were not specifically aware of the flaws in the documentation, the actual non-existence of Farmacia Minda, or the lack of inspections and deliveries, their acts would still amount to gross inexcusable negligence. By accused Abpi's own account, his function as BAC member was to inspect the validity and completeness of documents for each procurement, and he affirmed that he did so in these transactions before signing the documents. He also unqualifiedly admits the existence, genuineness, and due execution of the prosecution's evidence. Hence, he effectively admits having signed off on the transactions despite full knowledge of the lacking necessary documents – most importantly in the instances where there were no P.R.s that preceded the determination of the award - and despite the obvious disparities between the sequences of the dates of the different procurement documents.

It was not contested that then Governor, Datu Andal S. Ampatuan, Sr., signed all the P.R.s, P.O.s, and D.V.s. However, even a cursory examination of all the D.V.s would show that they are substantially infirm, given the following circumstances: (i) the lack of the required supporting documentation; (ii) the fact that the indicated payee is a non-entity; and (iii) the lack of entries relating to necessary details.

In sum, the numerous infirmities in the pre-procurement, procurement, and disbursement processes convince the Court that there was unity of purpose among the accused. The number of the transactions, the mismatching dates in most of the documents – including the O.R.s *vis-à-vis* the D.V.s - the omission of important details in the documents that could have been easily supplied if the transactions were legitimate, plus the fact that the Abstract of Bids, P.O.s, and D.V.s were purportedly signed by a representative of Farmacia Minda, albeit the same is a non-existent entity, and that the C.I.s and O.R.s of Farmacia Minda, which the BIR confirms to contain invalid information, were attached as supporting documents of the D.V.s, all point to evident bad faith, and signify a unity in purpose among the accused to consciously defraud the Government.

The overwhelming number of irregularities in the documents, all of which constitute red flags, accentuated by the fact that almost all of the same were replicated in all the transactions without any attempt by the accused to inquire or verify the legitimacy of the procurements negates "good faith" within the contemplation of *Arias*. As clarified in *Abubakar v. People*,⁴³ the application of the *Arias* doctrine –

⁴³ G.R. No. 202408, 27 June 2018.

x x x is subject to the qualification that the public official has no foreknowledge of any facts or circumstances that would prompt him or her to investigate or exercise a greater degree of care. In a number of cases, this Court refused to apply the Arias doctrine considering that there were circumstances that should have prompted the official to inquire further. (Citations omitted)

At the very least, the prosecution's evidence is also enough to sustain accused's culpability on account of gross inexcusable negligence. In *Jaca v. People*,⁴⁴ the Supreme Court held that every officer required to intervene in disbursement documents have the obligation to confirm the correctness thereof, and in instances wherein there are missing entries or documents, affixing their signature thereto while failing to inquire about the omissions constitutes gross and inexcusable disregard in the performance of their duties:

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




Jaca affirms *Sistoza v. Desierto*,⁴⁵ which held that there can be conspiracy when there is a collective exercise of gross inexcusable negligence:

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

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

⁴⁴ G.R. Nos. 166967, 166974, and 167167, 28 January 2013.

⁴⁵ G.R. No. 144784, 3 September 2002.



Furthermore, even if the conspiracy were one of silence and inaction arising from gross inexcusable negligence, it is nonetheless essential to prove that the breach of duty borders on malice and is characterized by flagrant, palpable and willful indifference to consequences insofar as other persons may be affected.

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



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

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

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

3rd Element:

While the prosecution's evidence is enough to establish that the Government suffered injury in the total amount of PhP 14,250,985.75 by reason of the unlawful disbursements to a non-existing entity and for medicine that were not validly procured nor actually delivered, the



Information pegs the said amount at PhP 14,250,977.25. Considering that accused was only apprised that he was being held accountable for the lesser amount, due process requires that he could only be held liable for the amount as charged.

SB-17-CRM-1925 and 1926
Malversation of Public Funds under Article 217 of the RPC

The *Information* for Malversation under Art. 217 of the RPC in SB-17-CRM-1925, which concerns the Provincial Government's procurements from Henry Merchandising, reads:

That from April 2008 to February 2009, or sometime prior or subsequent thereto, in the Province of Maguindanao, Autonomous Region in Muslim Mindanao (ARMM), Philippines, and within the jurisdiction of this Honorable Court, accused **JOHN ESTELITO G. DOLLOSA, JR.** (Dollosa), Provincial Accountant, **KASAN I. MACAPENDEG** (Macapendeg), Provincial General Services Officer and Chairman, BAC, **ENGR. NORIE K. UNAS** (Unas), Provincial Administrator and Member, BAC, **DATU ALI KANAKAN ABPI, AL HAJ** (Abpi), Provincial Budget Officer and Member, BAC and **ENGR. LANDAP GUINAID** (Guinaid), OIC Provincial Engineer and Member, BAC, all high-ranking public officers being the Provincial Department Heads of the Provincial Government of Maguindanao, ARMM, who as such were accountable for public funds received and/or entrusted to them by reason of their office, while in the performance of their administrative and/or official functions and committing the crime in relation to office, taking advantage of their official positions, conspiring, confederating and mutually helping one another, together with then Governor **DATU ANDAL S. AMPATUAN, SR.** (deceased), did then and there willfully, unlawfully and feloniously appropriate, take, misappropriate, and/or consent, or through abandonment or negligence, allow another person/s to take for his/her/their own personal use and benefit the total amount of **PhP49,639,106.00**, in public funds, and sourced from the Internal Revenue Allotment (IRA) of the province and under their custody, and for which they were accountable, through the following acts:

- 1) **Ampatuan's** approving the Disbursement Vouchers, Purchase Orders and Purchase Requests and requesting obligation of funds despite incomplete and/or deficient documentation;
- 2) **Dollosa's** certifying the Disbursement Vouchers that the expenses were proper despite deficient documentation and violations of procurement laws, rules and regulations;
- 3) **Bandila's** obtaining the cash advances for no specific purpose, for using the same funds to pay for transactions

exceeding the PhP15,000.00 limit per transaction, for submitting spurious liquidation documents, for canvassing from inexistent supplier and for failing to conduct public biddings for the transactions;




- 4) **Macapendeg, Unas and Guinaids's** participating in the opening/deliberation of the canvass when public bidding should have been conducted, and for failing to validate the existence of the supplier;
- 5) **Abpi's** obligating funds for claims which were supported by incomplete/deficient documentation;

all the above acts, among others, caused or allowed the misappropriation of the said public funds instead of utilizing the same to pay for the purchases of various food supplies, which turned out to be non-existent, thereby causing damage and prejudice to the government in the aforesaid amount.

CONTRARY TO LAW.

On the other hand, the *Information* for Malversation in SB-17-CRM-1926, which concerns the Provincial Government's procurements from Farmacia Minda, reads:

That from April 2008 to February 2009, or sometime prior or subsequent thereto, in the Province of Maguindanao, Autonomous Region in Muslim Mindanao (ARMM), Philippines, and within the jurisdiction of this Honorable Court, accused **JOHN ESTELITO G. DOLLOSA, JR.** (Dollosa), Provincial Accountant, **KASAN I. MACAPENDEG** (Macapendeg), Provincial General Services Officer and Chairman, BAC, **ENGR. NORIE K. UNAS** (Unas), Provincial Administrator and Member, BAC, **DATU ALI KANAKAN ABPI, AL HAJ** (Abpi), Provincial Budget Officer and Member, BAC and **ENGR. LANDAP GUINAID** (Guinaid), OIC Provincial Engineer and Member, BAC, all high-ranking public officers being the Provincial Department Heads of the Provincial Government of Maguindanao, ARMM, who as such were accountable for public funds received and/or entrusted to them by reason of their office, while in the performance of their administrative and/or official functions and committing the crime in relation to office, taking advantage of their official positions, conspiring, confederating and mutually helping one another, together with then Governor **DATU ANDAL S. AMPATUAN, SR.** (deceased), did then and there willfully, unlawfully and feloniously appropriate, take, misappropriate, and/or consent, or through abandonment or negligence, allow another person/s to take for his/her/their own personal use and benefit the total amount of **PhP14,250,977.25**, in public funds, and sourced from the Internal Revenue Allotment (IRA) of the province and under their custody, and for which they were accountable, through the following acts:



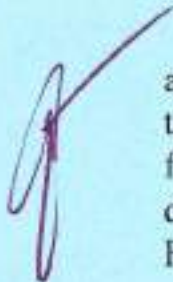
- 1) **Ampatuan's** approving the Disbursement Vouchers, Purchase Orders and Purchase Requests and requesting obligation of funds despite incomplete and/or deficient documentation;
- 2) **Dollosa's** certifying the Disbursement Vouchers that the expenses were proper despite deficient documentation and violations of procurement laws, rules and regulations;
- 3) **Bandila's** obtaining the cash advances for no specific purpose, for using the same funds to pay for transactions exceeding the PhP15,000.00 limit per transaction, for submitting spurious liquidation documents, for canvassing from inexistent supplier and for failing to conduct public biddings for the transactions;
- 4) **Macapendeg, Unas and Guinaids's** participating in the opening/deliberation of the canvass when public bidding should have been conducted, and for failing to validate the existence of the supplier;
- 5) **Abpi's** obligating funds for claims which were supported by incomplete/deficient documentation;

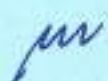

all the above acts, among others, caused or allowed the misappropriation of the said public funds instead of utilizing the same to pay for the purchases of various medicines, which turned out to be non-existent, thereby causing damage and prejudice to the government in the aforesaid amount.

CONTRARY TO LAW.

Art. 217 of the RPC, in part, provides:

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

 The *Informations* allege that malversation was carried out by the accused public officers while acting in conspiracy with each other. However, they specifically allege and limit accused Abpi's participation to "obligating funds for claims which were supported by incomplete/deficient documentation." In other words, he is being charged for his acts as the Provincial Budget Officer and not for acts as a BAC member. As such, his

only function is to determine if the local government had funds for a specific purchase. If funds are available and the budget officer certifies that it is so, such act alone is not sufficient to establish conspiracy with the other accused. In this case, the prosecution did not introduce evidence of accused Abpi's acts in furtherance of the crime charged, other than that as alleged in the *Informations*.

Considering that there is no proof of accused's participation as Provincial Budget Officer for the subject purchases, or his participation in the disbursement process per se, notwithstanding the findings in SB-17-CRM-1924 (for violation of Sec. 3(e), R.A. No. 3019) as to the existence of conspiracy among the accused, the Court is constrained to acquit accused Abpi.

SB-17-CRM-1927 to 2069

Falsification of Public Documents under Art. 171 of the RPC

The *Information*⁴⁶ for Falsification of Public Documents under Art. 171 of the RPC, docketed as SB-17-CRM-1927, reads:

That from 28 April 2008, or sometime prior or subsequent thereto, in the Province of Maguindanao, Autonomous Region in Muslim Mindanao (ARMM), Philippines, and within the jurisdiction of this Honorable Court, accused **JOHN ESTELITO G. DOLLOSA, JR.** (Dollosa), Provincial Accountant, **KASAN I. MACAPENDEG** (Macapendeg), Provincial General Services Officer and Chairman, BAC, **ENGR. NORIE K. UNAS** (Unas), Provincial Administrator and Member, BAC, **DATU ALI KANAKAN ABPI, AL HAJ** (Abpi), Provincial Budget Officer and Member, BAC and **ENGR. LANDAP GUINAID** (Guinaid), OIC Provincial Engineer and Member, BAC, all high-ranking public officers being the Provincial Department Heads of the Provincial Government of Maguindanao, ARMM, who as such were accountable for public funds received and/or entrusted to them by reason of their office, while in the performance of their administrative and/or official functions and committing the crime in relation to office, taking advantage of their official positions, conspiring, confederating and mutually helping one another, together with then Governor **DATU ANDAL S. AMPATUAN, SR.** (deceased), did then and there willfully, unlawfully and feloniously make untruthful statements in the narration of facts in Disbursement Voucher No. 101-2008-04-277 dated 28 April 2008, in the amount of PhP232,137.50, and any other supporting documents, wherein they had the legal obligation to disclose the truth of the facts narrated by them, by making it appear therein that said amount was paid to Farmacia Minda, purportedly for expenses incurred relative to the purchase of various medicines, when in truth and in fact, as accused fully well knew, the said

⁴⁶ Records, Vol. I, pp. 7-9.

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statements were absolutely false since no purchase was made and the purported supplier Farmacia Minda was fictitious and/or non-existent, thereby causing damage and prejudice to the government in the aforesaid amount.

CONTRARY TO LAW.

The *Informations* for SB-17-CRM-1928 to 2069 are similarly worded with that for SB-17-CRM-1927, with the following points of difference:

Case No.	Date	D.V.	Amount	Item	Supplier
1927	28 Apr. 2008	101-2008-04-277	PhP 232,137.50	Medicine	Farmacia Minda
1928	28 Apr. 2008	101-2008-04-278	PhP 499,775.00	Medicine	Farmacia Minda
1929	28 Apr. 2008	101-2008-04-279	PhP 400,317.50	Medicine	Farmac'a Minda
1930	28 Apr. 2008	101-2008-04-280	PhP 369,642.50	Medicine	Farmacia Minda
1931	28 Apr. 2008	101-2008-04-282	PhP 513,392.00	Food supplies	Henry Merchandising
1932	28 Apr. 2008	101-2008-04-282	PhP 513,392.00	Food supplies	Henry Merchandising
1933	28 Apr. 2008	101-2008-04-283	PhP 402,688.00	Food supplies	Henry Merchandising
1934	28 Apr. 2008	101-2008-04-284	PhP 469,108.00	Food supplies	Henry Merchandising
1935	28 Apr. 2008	101-2008-04-285	PhP 367,910.00	Food supplies	Henry Merchandising
1936	28 Apr. 2008	101-2008-04-286	PhP 496,788.00	Food supplies	Henry Merchandising
1937	28 Apr. 2008	101-2008-04-287	PhP 435,022.00	Food supplies	Henry Merchandising
1938	28 Apr. 2008	101-2008-04-288	PhP 395,316.00	Food supplies	Henry Merchandising
1939	7 May 2008	101-2008-05-47	PhP 429,662.50	Medicine	Farmacia Minda
1940	7 May 2008	101-2008-05-48	PhP 302,837.50	Medicine	Farmacia Minda
1941	7 May 2008	101-2008-05-49	PhP 522,362.50	Medicine	Farmacia Minda
1942	7 May 2008	101-2008-05-50	PhP 404,684.00	Food supplies	Henry Merchandising
1943	7 May 2008	101-2008-05-51	PhP 513,770.00	Food supplies	Henry Merchandising
1944	7 May 2008	101-2008-05-52	PhP 372,320.00	Food supplies	Henry Merchandising
1945	7 May 2008	101-2008-05-53	PhP 492,826.00	Food supplies	Henry Merchandising
1946	7 May 2008	101-2008-05-54	PhP 399,286.00	Food supplies	Henry Merchandising
1947	7 May 2008	101-2008-05-55	PhP 472,621.00	Food supplies	Henry Merchandising
1948	7 May 2008	101-2008-05-56	PhP 412,704.00	Food supplies	Henry Merchandising
1949	7 May 2008	101-2008-05-57	PhP 437,466.00	Food supplies	Henry Merchandising
1950	19 May 2008	101-2008-05-248	PhP 532,335.00	Food supplies	Henry Merchandising
1951	19 May 2008	101-2008-05-249	PhP 400,080.00	Food supplies	Henry Merchandising
1952	19 May 2008	101-2008-05-250	PhP 498,240.00	Food supplies	Henry Merchandising
1953	19 May 2008	101-2008-05-251	PhP 412,955.00	Food supplies	Henry Merchandising
1954	19 May 2008	101-2008-05-252	PhP 383,670.00	Food supplies	Henry Merchandising
1955	19 May 2008	101-2008-05-253	PhP 500,735.00	Food supplies	Henry Merchandising
1956	19 May 2008	101-2008-05-254	PhP 390,010.00	Food supplies	Henry Merchandising
1957	19 May 2008	101-2008-05-255	PhP 403,970.00	Food supplies	Henry Merchandising
1958	19 May 2008	101-2008-05-256	PhP 437,975.00	Medicine	Farmacia Minda
1959	19 May 2008	101-2008-05-257	PhP 396,370.00	Medicine	Farmac'a Minda
1960	19 May 2008	101-2008-05-258	PhP 519,860.00	Medicine	Farmacia Minda
1961	17 June 2008	101-2008-06-127	PhP 414,200.00	Food supplies	Henry Merchandising
1962	17 June 2008	101-2008-06-128	PhP 318,300.00	Food supplies	Henry Merchandising
1963	17 June 2008	101-2008-06-129	PhP 533,040.00	Food supplies	Henry Merchandising
1964	17 June 2008	101-2008-06-130	PhP 317,425.00	Food supplies	Henry Merchandising
1965	17 June 2008	101-2008-06-131	PhP 491,890.00	Food supplies	Henry Merchandising
1966	17 June 2008	101-2008-06-132	PhP 344,300.00	Food supplies	Henry Merchandising
1967	17 June 2008	101-2008-06-133	PhP 520,950.00	Food supplies	Henry Merchandising
1968	17 June 2008	101-2008-06-134	PhP 408,150.00	Food supplies	Henry Merchandising
1969	17 June 2008	101-2008-06-135	PhP 487,120.00	Medicine	Farmacia Minda
1970	17 June 2008	101-2008-06-136	PhP 314,210.00	Medicine	Farmacia Minda
1971	17 June 2008	101-2008-06-137	PhP 513,700.00	Medicine	Farmacia Minda

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1972	18 July 2008	101-2008-06-170	PhP 400,500.00	Food supplies	Henry Merchandising
1973	18 July 2008	101-2008-06-173	PhP 421,500.00	Food supplies	Henry Merchandising
1974	18 July 2008	101-2008-06-174	PhP 304,500.00	Food supplies	Henry Merchandising
1975	18 July 2008	101-2008-06-175	PhP 522,310.00	Food supplies	Henry Merchandising
1976	18 July 2008	101-2008-06-176	PhP 351,460.00	Food supplies	Henry Merchandising
1977	18 July 2008	101-2008-06-177	PhP 508,830.00	Food supplies	Henry Merchandising
1978	18 July 2008	101-2008-06-179	PhP 458,350.00	Food supplies	Henry Merchandising
1979	18 July 2008	101-2008-06-180	PhP 403,750.00	Food supplies	Henry Merchandising
1980	18 July 2008	101-2008-06-181	PhP 388,790.00	Medicine	Farmacia Minda
1981	18 July 2008	101-2008-06-182	PhP 495,275.00	Medicine	Farmacia Minda
1982	18 July 2008	101-2008-06-183	PhP 327,425.00	Medicine	Farmacia Minda
1983	4 Sept. 2008	101-2008-9-27	PhP 400,670.00	Food supplies	Henry Merchandising
1984	4 Sept. 2008	101-2008-9-28	PhP 532,890.00	Food supplies	Henry Merchandising
1985	4 Sept. 2008	101-2008-9-29	PhP 301,250.00	Food supplies	Henry Merchandising
1986	4 Sept. 2008	101-2008-9-30	PhP 458,450.00	Food supplies	Henry Merchandising
1987	4 Sept. 2008	101-2008-9-31	PhP 323,650.00	Food supplies	Henry Merchandising
1988	4 Sept. 2008	101-2008-9-32	PhP 505,900.00	Food supplies	Henry Merchandising
1989	4 Sept. 2008	101-2008-9-33	PhP 351,040.00	Food supplies	Henry Merchandising
1990	4 Sept. 2008	101-2008-9-34	PhP 436,800.00	Food supplies	Henry Merchandising
1991	4 Sept. 2008	101-2008-9-37	PhP 509,012.50	Medicine	Farmacia Minda
1992	4 Sept. 2008	101-2008-9-38	PhP 492,200.00	Medicine	Farmacia Minda
1993	25 Sept. 2008	101-2008-9-316	PhP 409,450.00	Food supplies	Henry Merchandising
1994	25 Sept. 2008	101-2008-9-317	PhP 298,490.00	Food supplies	Henry Merchandising
1995	25 Sept. 2008	101-2008-9-318	PhP 309,140.00	Food supplies	Henry Merchandising
1996	25 Sept. 2008	101-2008-9-319	PhP 501,480.00	Food supplies	Henry Merchandising
1997	25 Sept. 2008	101-2008-9-320	PhP 427,780.00	Food supplies	Henry Merchandising
1998	25 Sept. 2008	101-2008-9-321	PhP 399,375.00	Food supplies	Henry Merchandising
1999	25 Sept. 2008	101-2008-9-322	PhP 514,945.00	Food supplies	Henry Merchandising
2000	25 Sept. 2008	101-2008-9-323	PhP 365,440.00	Food supplies	Henry Merchandising
2001	3 Oct. 2008	101-2008-10-26	PhP 473,848.00	Medicine	Farmacia Minda
2002	3 Oct. 2008	101-2008-10-27	PhP 521,801.25	Medicine	Farmacia Minda
2003	3 Oct. 2008	101-2008-10-40	PhP 407,900.00	Food supplies	Henry Merchandising
2004	3 Oct. 2008	101-2008-10-41	PhP 522,785.00	Food supplies	Henry Merchandising
2005	3 Oct. 2008	101-2008-10-42	PhP 385,155.00	Food supplies	Henry Merchandising
2006	3 Oct. 2008	101-2008-10-43	PhP 536,417.00	Food supplies	Henry Merchandising
2007	3 Oct. 2008	101-2008-10-44	PhP 400,915.00	Food supplies	Henry Merchandising
2008	3 Oct. 2008	101-2008-10-45	PhP 436,235.00	Food supplies	Henry Merchandising
2009	3 Oct. 2008	101-2008-10-46	PhP 497,930.00	Food supplies	Henry Merchandising
2010	3 Oct. 2008	101-2008-10-47	PhP 504,700.00	Food supplies	Henry Merchandising
2011	3 Oct. 2008	101-2008-10-48	PhP 351,400.00	Food supplies	Henry Merchandising
2012	30 Oct. 2008	101-2008-10-368	PhP 435,851.00	Food supplies	Henry Merchandising
2013	30 Oct. 2008	101-2008-10-369	PhP 485,615.00	Food supplies	Henry Merchandising
2014	30 Oct. 2008	101-2008-10-370	PhP 559,845.00	Food supplies	Henry Merchandising
2015	30 Oct. 2008	101-2008-10-371	PhP 458,145.00	Food supplies	Henry Merchandising
2016	30 Oct. 2008	101-2008-10-372	PhP 563,035.00	Food supplies	Henry Merchandising
2017	30 Oct. 2008	101-2008-10-373	PhP 493,999.00	Food supplies	Henry Merchandising
2018	30 Oct. 2008	101-2008-10-374	PhP 508,444.00	Food supplies	Henry Merchandising
2019	3 Oct. 2008	101-2008-10-375	PhP 508,444.00	Food supplies	Henry Merchandising
2020	30 Oct. 2008	101-2008-10-376	PhP 500,929.00	Food supplies	Henry Merchandising
2021	30 Oct. 2008	101-2008-10-377	PhP 241,154.00	Medicine	Farmacia Minda
2022	30 Oct. 2008	101-2008-10-378	PhP 508,980.00	Medicine	Farmacia Minda
2023	12 Nov. 2008	101-2008-11-96	PhP 425,110.00	Medicine	Farmacia Minda
2024	12 Nov. 2008	101-2008-11-97	PhP 498,865.00	Medicine	Farmacia Minda
2025	12 Jan. 2008	101-2008-11-98	PhP 545,435.00	Medicine	Farmacia Minda
2026	12 Nov. 2008	101-2008-11-99	PhP 402,050.00	Food supplies	Henry Merchandising
2027	12 Nov. 2008	101-2008-11-100	PhP 440,700.00	Food supplies	Henry Merchandising
2028	12 Nov. 2008	101-2008-11-101	PhP 332,638.00	Food supplies	Henry Merchandising
2029	30 Oct. 2008	101-2008-11-102	PhP 501,930.00	Food supplies	Henry Merchandising
2030	12 Nov. 2008	101-2008-11-103	PhP 490,910.00	Food supplies	Henry Merchandising
2031	12 Nov. 2008	101-2008-11-104	PhP 385,850.00	Food supplies	Henry Merchandising

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2032	12 Nov. 2008	101-2008-11-105	PhP 467,510.00	Food supplies	Henry Merchandising
2033	12 Nov. 2008	101-2008-11-106	PhP 541,550.00	Food supplies	Henry Merchandising
2034	12 Nov. 2008	101-2008-11-107	PhP 428,750.00	Food supplies	Henry Merchandising
2035	23 Dec. 2008	101-2008-12-526	PhP 425,740.00	Food supplies	Henry Merchandising
2036	23 Dec. 2008	101-2008-12-527	PhP 508,230.00	Food supplies	Henry Merchandising
2037	23 Dec. 2008	101-2008-12-528	PhP 407,420.00	Food supplies	Henry Merchandising
2038	23 Dec. 2008	101-2008-12-529	PhP 392,350.00	Food supplies	Henry Merchandising
2039	23 Dec. 2008	101-2008-12-530	PhP 559,100.00	Food supplies	Henry Merchandising
2040	23 Dec. 2008	101-2008-12-531	PhP 402,620.00	Food supplies	Henry Merchandising
2041	23 Dec. 2008	101-2008-12-532	PhP 500,185.00	Food supplies	Henry Merchandising
2042	23 Dec. 2008	101-2008-12-533	PhP 488,555.00	Food supplies	Henry Merchandising
2043	23 Dec. 2008	101-2008-12-534	PhP 415,905.00	Food supplies	Henry Merchandising
2044	23 Dec. 2008	101-2008-12-535	PhP 448,255.00	Food supplies	Henry Merchandising
2045	23 Dec. 2008	101-2008-12-536	PhP 528,929.00	Food supplies	Henry Merchandising
2046	23 Dec. 2008	101-2008-12-537	PhP 492,910.00	Food supplies	Henry Merchandising
2047	23 Dec. 2008	101-2008-12-561	PhP 492,910.00	Food supplies	Henry Merchandising
2048	23 Dec. 2008	101-2008-12-562	PhP 510,535.00	Food supplies	Henry Merchandising
2049	23 Dec. 2008	101-2008-12-563	PhP 488,732.00	Food supplies	Henry Merchandising
2050	23 Dec. 2008	101-2008-12-564	PhP 562,250.00	Food supplies	Henry Merchandising
2051	23 Dec. 2008	101-2008-12-566	PhP 450,985.00	Food supplies	Henry Merchandising
2052	23 Dec. 2008	101-2008-12-569	PhP 402,695.00	Food supplies	Henry Merchandising
2053	23 Dec. 2008	101-2008-12-570	PhP 528,420.00	Food supplies	Henry Merchandising
2054	23 Dec. 2008	101-2008-12-572	PhP 500,098.00	Food supplies	Henry Merchandising
2055	23 Dec. 2008	101-2008-12-574	PhP 414,120.00	Food supplies	Henry Merchandising
2056	16 Feb. 2009	101-2008-02-92	PhP 513,504.00	Food supplies	Henry Merchandising
2057	16 Feb. 2009	101-2008-02-93	PhP 414,360.00	Food supplies	Henry Merchandising
2058	16 Feb. 2009	101-2008-02-94	PhP 496,980.00	Food supplies	Henry Merchandising
2059	16 Feb. 2009	101-2008-02-95	PhP 535,665.00	Food supplies	Henry Merchandising
2060	16 Feb. 2009	101-2008-02-96	PhP 430,935.00	Food supplies	Henry Merchandising
2061	16 Feb. 2009	101-2008-02-97	PhP 506,705.00	Food supplies	Henry Merchandising
2062	16 Feb. 2009	101-2008-02-98	PhP 451,030.00	Food supplies	Henry Merchandising
2063	16 Feb. 2009	101-2008-02-126	PhP 508,291.00	Medicine	Farmacia Minda
2064	16 Feb. 2009	101-2008-02-127	PhP 537,025.00	Medicine	Farmacia Minda
2065	16 Feb. 2009	101-2008-02-128	PhP 360,295.00	Medicine	Farmacia Minda
2066	16 Feb. 2009	101-2008-02-129	PhP 561,084.00	Medicine	Farmacia Minda
2067	16 Feb. 2009	101-2008-02-130	PhP 430,665.00	Medicine	Farmacia Minda
2068	16 Feb. 2009	101-2008-02-131	PhP 492,780.00	Medicine	Farmacia Minda
2069	16 Feb. 2009	101-2008-02-132	PhP 506,980.00	Medicine	Farmacia Minda

Art. 171(4) of the RPC provides:

Art. 171. *Falsification by public officer, employee or notary or ecclesiastic minister.* – The penalty of prision mayor and a fine not to exceed P5,000⁴⁷ pesos shall be imposed upon any public officer, employee, or notary public who, taking advantage of his official position, shall falsify a document by committing any of the following acts:

XXXX

4. Making untruthful statements in a narration of facts;

XXXX

⁴⁷ Under R.A. No. 10951, which amends the RPC, the fine has been increased to PhP 1,000,000 pesos.

The elements thereof are as follows:

- 1) That the offender is a public officer or employee;
- 2) That he takes advantage of his official position;
- 3) That the offender makes in a document untruthful statements in a narration of facts;
- 4) That he has a legal obligation to disclose the truth of the facts narrated by him; and
- 5) That the facts narrated by the offender are absolutely false.⁴⁸

Again, the first element is not disputed. As to the second element, *People v. Santiago Uy*⁴⁹ and *U.S. v. Inosanto*⁵⁰ instruct that an accused is said to have taken advantage of his or her official position in fabricating a document when: (1) he has the duty to prepare or otherwise to intervene in the preparation of the document; or (2) he has the official custody of the documents which he or she falsified.


In these cases, the D.V.s state that payments were due Farmacia Minda and Henry Merchandising for the purchase of medicine and food items. These statements are false on two aspects: (i) the companies do not exist, and as such the Province could not have entered into any transaction with them; and (ii) there were no deliveries of the materials itemized in the D.V.s.

As discussed above, the D.V.s reflect absolute falsities and were necessary in lending credence to the unlawful transactions between the Provincial Government and the two companies. However, since the charges are confined to the D.V.s, the Court cannot hold accused Abpi liable for documents that he did not sign or appeared to have intervened in. While in the case for Violation of Sec. 3(e) of R.A. No. 3019 the Court found the existence of an overall scheme to perpetuate the crimes, in cases for Falsification of Public Documents, an accused can only be held liable for each document proven to have been executed by him.

⁴⁸ *Siquian v. People*, G.R. No. 82197, 13 March 1989.

⁴⁹ G.R. No. L-9460, 23 April 1957.

⁵⁰ G.R. No. 6896, 23 October 1911.



Imposable Penalties

In **SB-17-CRM-1924**, Sec. 9 of R.A. No. 3019 provides that any violation of Sec. 3(e) of the same law shall be punished with imprisonment for not less than six years and one month nor more than fifteen (15) years, with perpetual disqualification from public office. Considering that in a number of cases⁵¹ the Supreme Court has applied the Indeterminate Sentence Law⁵² in cases involving violations of R.A. No. 3019, and considering the amount and number of transactions involved in this case, the Court finds it proper to impose the indeterminate penalty of eight (8) years and one (1) month as minimum, to twelve (12) years as maximum, with perpetual disqualification from public office.

Finally, the Court notes that in SB-17-CRM-1023 and 1097⁵³ it dismissed the cases as against accused Macapendeg, Unas, and Guinaid by reason of their death⁵⁴ in its 10 September 2018 Resolution. Considering, however, that to date no manifestation as to their deaths has been made by the prosecution in these cases, the Court is constrained to archive the cases against them. The same holds for accused Dollosa, Jr. and Bandila who remain at large to this day.

WHEREFORE, in light of the foregoing, the Court hereby renders judgment as follows:

1. In Criminal Case No. **SB-17-CRM-1924**, the Court finds accused DATU ALI K. ABPI, AL HAJ **GUILTY** beyond reasonable doubt of Violation of Sec. 3(e) of R.A. No. 3019. He is accordingly sentenced to suffer the indeterminate penalty of imprisonment of eight (8) years and one (1) month as minimum to twelve (12) years as maximum, with perpetual disqualification from holding public office. Accused is ordered to pay a fine of PhP 14,250,977.25, which is equivalent to the total amount of the unlawful purchases made from Farmacia Minda.

⁵¹ *People v. Pajaro*, G.R. Nos. 167860-65, 17 June 2008; *Ong v. People*, G.R. No. 176546, 25 September 2009.

⁵² Sec. 1 of Act No. 4103, as amended by Act No. 4225, otherwise known as THE INDETERMINATE SENTENCE LAW, provides: "SECTION 1, Hereafter, in imposing a prison sentence for an offense punished by the Revised Penal Code, or its amendments, the court shall sentence the accused to an indeterminate sentence the maximum term of which shall be that which, in view of the attending circumstances, could be properly imposed under the rules of the said Code, and the minimum which shall be within the range of the penalty next lower to that prescribed by the Code for the offense; x x x"

⁵³ *People v. Datu Sajid Islam Uy Ampatuan*, SB-17-CRM-1023 to 1097.

⁵⁴ Records, Vol. 1, p. 334.

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2. In Criminal Case No. **SB-17-CRM-1925 and 1926**, accused **DATU ALI K. ABPI, AL HAJ** is hereby **ACQUITTED** for failure of the prosecution to prove his guilt beyond reasonable doubt. The surety bonds posted for his provisional liberty in these cases are hereby **CANCELLED** and the Hold Departure Order issued against him only insofar as these cases are concerned is therefore **LIFTED**.

3. In Criminal Case Nos. **SB-17-CRM-1927 to SB-17-CRM-2069**, accused **DATU ALI K. ABPI, AL HAJ** is hereby **ACQUITTED** in all counts of Falsification in view of the prosecution's failure to prove his guilt beyond reasonable doubt. The surety bonds posted for his provisional liberty in these cases are hereby **CANCELLED** and the Hold Departure Order issued against him only insofar as these cases are concerned is therefore **LIFTED**.

4. Considering that no return of the warrant of arrest previously issued against accused **JOHN ESTELITO G. DOLLOSA, JR. and OSMEÑA M. BANDILA** has been made, let the cases against them be **ARCHIVED**, pending their arrest, subject to the reinstatement of their cases once they are brought into custody.

The Director of the National Bureau of Investigation (NBI), Taft Avenue, Manila, the Chief of the Philippine National Police-Criminal Investigation and Detection Group (PNP-CIDG), Camp Crame, Quezon City; the Chiefs of Police of Cotabato City and the Municipality of Sultan Kudarat, Maguindanao; and the Provincial Director of Maguinadanao PPO, Camp Datu Akila to whom the Warrant of Arrest was assigned for execution are hereby commanded to effect the **ARREST** of the said accused as ordered in the Warrant of Arrest.

5. The prosecution is hereby **DIRECTED** to submit official copies of the Death Certificates of accused **KASAN I. MAKAPENDEG, ENGR. NORIE K. UNAS, and ENGR. LANDAP GUINAID** within fifteen (15) days. In the meantime, the cases against the said accused are **ARCHIVED**.

SO ORDERED.



BAYANI H. JACINTO
Associate Justice


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WE CONCUR:

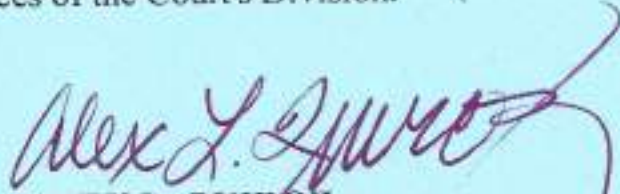

HON. ALEX L. QUIROZ
Associate Justice
Chairperson


REYNALDO P. CRUZ
Associate Justice

Y

ATTESTATION

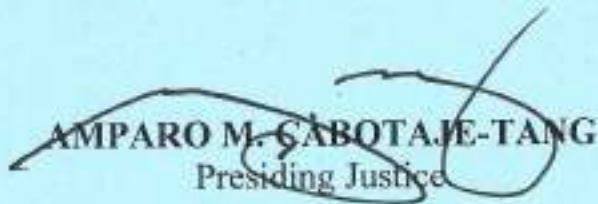
I attest that the conclusions in the above Decision had been reached in consultation with the Justices of the Court's Division.



ALEX L. QUIROZ
Associate Justice
Chairperson, Fourth Division

CERTIFICATION

Pursuant to Section 13, Article VIII of the Constitution, and the Division Chairperson's Attestation, I certify that the conclusions in the above Decision had been 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

