



REPUBLIC OF THE PHILIPPINES

Sandiganbayan

Quezon City

SIXTH DIVISION

PEOPLE OF THE PHILIPPINES, SB-18-CRM-0166 to 0187

Plaintiff,

For: Violation of Sec. 3(e)
of R.A. No. 3019, as amended
in relation to R.A. No. 9184

**SB-18-CRM-0188 to 0200, 0202
to 0219, and 0221 to 0227**

For: Falsification of Public Document
(Art. 171 [4] of the Revised Penal Code)

SB-18-CRM-0228

For: Malversation of Public Funds
(Art. 217 of the Revised Penal Code)

Present

- versus -

FERNANDEZ, SJ, J.,

Chairperson

MIRANDA, J. and

VIVERO, J.

**JOHN ESTELITO G. DOLLOSA,
JR., ET AL.,**

Accused.

Promulgated:

November 23, 2018

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DECISION

FERNANDEZ, SJ, J.

These cases pertain to several transactions of the Province of Maguindanao. SB-18-CRM-0166, 0188 to 0200, and 0222 to 0228 involve the purchases of lumber from Ismael Lumberyard & Construction Supply, while SB-18-CRM-0167 to 0187, and 0201 to 0221 pertain to the purchases of fuel products from Shariff Aguak Petron Station in connection with the road rehabilitation projects of the province.

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In SB-18-CRM-0166, 0188 to 0200, and 0222 to 0228, accused John Estelito G. Dollosa (Provincial Accountant), Osmeña M. Bandila (Provincial Treasurer and Bids and Awards Committee [BAC] member), Landap Guinaid (Officer-in-Charge Provincial Engineer and BAC member), Kasan I. Macapendeg (Provincial Services Officer and BAC Chairperson), Norie K. Unas (Provincial Administrator and BAC member), and Datuali K. Abpi Al Haj (Provincial Budget Officer and BAC member), then officers of the Provincial Government of Maguindanao, are charged with Violation of Sec. 3(e) of Republic Act No. 3019¹ (R.A. No. 3019), Falsification of Public Documents² under Art. 171 of the Revised Penal Code (RPC), and Malversation of Public Funds³ under Art. 217 of the RPC, for allegedly conspiring with each other, and with former Governor Datu Andal S. Ampatuan, Sr. (deceased), to make it appear that public funds were disbursed for purchases of construction and lumber materials, when in truth and in fact, Ismael Lumberyard & Construction Supply, the purported supplier, is fictitious and non-existent.

The accusatory portion of the Information in SB-18-CRM-0166 reads:

SB-18-CRM-0166
(Violation of Sec. 3[e] of R.A. No. 3019)

That on 31 January 2008 to 11 February 2008, or sometime prior or subsequent thereto, in the Province of Maguindanao, Autonomous Region in Muslim Mindanao (ARMM), Philippines and within the jurisdiction of this Honorable Court, accused JOHN ESTELITO G. DOLLOSA, JR., Provincial Accountant, OSMEÑA M. BANDILA, Provincial Treasurer and Member, Bids and Awards Committee (BAC), KASAN I. MACAPENDEG, Provincial Services Officer and Chairman, BAC, NORIE K. UNAS, Provincial Administrator and Member, BAC, DATUALI K. ABPI AL HAJ, Provincial Budget Officer and Member, BAC and LANDAP GUINAID, Officer-In-Charge, Provincial Engineer and Member, BAC, all high-ranking public officers being department heads of the Provincial Government of Maguindanao in the Autonomous Region of Muslim Mindanao (ARMM), committing the offense while in the performance of their respective administrative and/or official functions, conspiring, confederating and mutually aiding each other, together with then Governor Datu Andal S. Ampatuan, Sr., (deceased), acting with evident bad faith, manifest partiality or gross inexcusable negligence, did then and there willfully, unlawfully and criminally cause injury to

¹ SB-18-CRM-0166

² SB-18-CRM-0188 to 0200, 0222 to 0227

³ SB-18-CRM-0228

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the Government in the aggregate amount of **Eight Million Nine Hundred Thirty Five Thousand Sixty Nine Pesos (Php8,935,069.00)** which accused made to appear to have been disbursed for the purchases of construction and lumber materials for the repair of school building within the Province of Maguindanao from Ismael Lumberyard & Construction Supply, when in truth and in fact, the accused fully knew that no such purchase was made as the purported supplier Ismael Lumberyard & Construction Supply, is fictitious and/or non-existent resulting to the damage and prejudice of the government in the aforesaid amount.

CONTRARY TO LAW.

The accusatory portion of the Information in SB-18-CRM-0188 reads:

SB-18-CRM-0188
(Falsification of Public Document)

That on 31 January 2008, or sometime prior or subsequent thereto, in the Province of Maguindanao, Autonomous Region in Muslim Mindanao (ARMM), Philippines and within the jurisdiction of this Honorable Court, accused JOHN ESTELITO G. DOLLOSA, JR., Provincial Accountant, KASAN I. MACAPENDEG, Provincial Services Officer and Chairman, BAC, OSMEÑA M. BANDILA, Provincial Treasurer and Member, Bids and Awards Committee (BAC), NORIE K. UNAS, Provincial Administrator and Member, BAC, DATUALI K. ABPI, AL HAJ, Provincial Budget Officer and Member, BAC and LANDAP GUINAID, Officer-In-Charge, Provincial Engineer and Member, BAC, all public officials from the Provincial Government of Maguindanao in the Autonomous Region of Muslim Mindanao (ARMM), taking advantage of their official positions and committing the offense in relation to their office, in connivance and conspiracy with each other, together with then Governor Datu Andal S. Ampatuan, Sr., (deceased), did then and there willfully, unlawfully and feloniously make untruthful statement [sic] in the narration of facts in **Disbursement Voucher No. 101-2008-01-312** dated 31 January 2008 amounting to **Three Hundred Forty Thousand Twenty Five Pesos (P340,025.00)** and other supporting official public documents by making it appear therein that said amount was paid to Ismael Lumberyard & Construction Supply, representing the expenses incurred for the purchase of construction and lumber materials intended for the repair of the school building in the Province of Maguindanao, when in truth and in fact, the above accused fully well knew and which they were legally bound to disclose, that no such purchase was made as the purported supplier Ismael Lumberyard & Construction Supply was a fictitious and non-existing entity, resulting to the damage and prejudice of the government.

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CONTRARY TO LAW.

The Information in SB-18-CRM-0188 to 0200, and 0222 to 0227 are similarly worded, except for certain details. For convenience, such details are summarized hereunder:

SB-18-CRM-	Date	Disbursement Voucher No. / Date	Amount
0188	January 31, 2008	101-2008-01-312 / January 31, 2008	₱340,025.00
*0189	January 31, 2008	101-2008-01-313 / January 31, 2008	₱498,575.00
0190	January 31, 2008	101-2008-01-315 / January 31, 2008	₱496,490.00
0191	January 31, 2008	101-2008-01-316 / January 31, 2008	₱473,675.00
0192	January 31, 2008	101-2008-01-317 / January 31, 2008	₱369,077.00
0193	January 31, 2008	101-2008-01-318 / January 31, 2008	₱480,695.00
0194	January 31, 2008	101-2008-01-319 / January 31, 2008	₱418,304.00
0195	January 31, 2008	101-2008-01-320 / January 31, 2008	₱346,613.00
0196	January 31, 2008	101-2008-01-321 / January 31, 2008	₱449,456.00
0197	January 31, 2008	101-2008-01-329 / January 31, 2008	₱375,957.00
0198	January 31, 2008	101-2008-01-349 / January 31, 2008	₱441,350.00
*0199	January 31, 2008	101-2008-01-350 / January 31, 2008	₱302,400.00
*0200	January 31, 2008	101-2008-01-351 / January 31, 2008	₱477,750.00
0222	February 16, 2009	101-2009-2-140 / February 16, 2009	₱523,101.00
0223	February 16, 2009	101-2009-02-141 / February 16, 2009	₱461,646.00
0224	February 16, 2009	101-2009-02-143 / February 16, 2009	₱491,745.00
0225	February 16, 2009	101-2009-02-144 / February 16, 2009	₱516,510.00
0226	February 16, 2009	101-2009-02-145 / February 16, 2009	₱490,680.00
0227	February 16, 2009	101-2009-02-146 / February 16, 2009	₱492,500.00

* Amended Information

The accusatory portion of the Information in SB-18-CRM-0228 reads:

SB-18-CRM-0228
(Malversation of Public Funds)

That on 31 July 2009 to 31 August 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.

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DOLLOSA, JR., Provincial Accountant, KASAN I. MACAPENDEG, Provincial Services Officer and Chairman, BAC, OSMEÑA M. BANDILA, Provincial Treasurer and Member, Bids and Awards Committee (BAC), NORIE K. UNAS, Provincial Administrator and Member, BAC, DATUALI K. ABPI, AL HAJ, Provincial Budget Officer and Member, BAC and LANDAP GUINAID, Officer-In-Charge, Provincial Engineer and Member, BAC, all public officers from the Provincial Government of Maguindanao in the Autonomous Region of Muslim Mindanao (ARMM), while in the performance of their official functions and acting in conspiracy with one another, with then Governor Datu Andal S. Ampatuan, Sr. (deceased), Dollosa, Jr. and Bandila, being accountable for public funds and properties under their custody or control by reason of their office, did then and there willfully, unlawfully and feloniously take, misappropriate or appropriate and convert to their personal use and benefit the public funds in the amount of **Eight Million Nine Hundred Thirty Five Thousand Pesos and Sixty Nine centavos (Php8,935,000.69)** resulting to the damage and prejudice of the government.

CONTRARY TO LAW.

In SB-18-CRM-0167 to 0187, accused Dollosa, Bandila, Guinaid, and Datu Andal Uy Ampatuan, Jr. (accused Ampatuan, Jr.), a private individual, are charged with Violation of Sec. 3(e) of R.A. No. 3019 for allegedly conspiring with each other, and with former Governor Datu Andal S. Ampatuan, Sr. (deceased), to give unwarranted benefits, advantage or preference to Shariff Aguak Petron Station, which was owned by accused Ampatuan, Jr., and causing undue injury to the government of Maguindanao by awarding the supply of fuel and lubricants to Shariff Aguak Petron Station without public bidding.

The accusatory portion of the Information in SB-18-CRM-0167 reads:

SB-18-CRM-0167
(Violation of Sec. 3[e] of R.A. No. 3019)

That on April 2, 2008 sometime prior or subsequent thereto, in the Province of Maguindanao, Philippines, and within the jurisdiction of this Honorable Court, accused Osmena [sic] M. Bandila, Provincial Treasurer, John Estelito G. Dollosa, Jr., Provincial Accountant and Landap G. Guinaid, Provincial Engineer, all from the provincial government of Maguindanao, while in the performance of their administrative and/or official functions; conspiring with one another together with Datu Andal S. Ampatuan, Sr. (Deceased), then Provincial Governor, and with Datu Andal Uy Ampatuan, Jr., the owner of Shariff Aguak Petron Station, acting with manifest partiality, evident bad faith and/or gross inexcusable

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negligence; did then and there willfully, unlawfully and criminally give unwarranted benefit, advantage or preference to Shariff Aguak Petron Station, in implementing the rehabilitation of Bagong Farm to Market Road at Shariff Aguak, Maguindanao, by awarding, without the required public bidding, the supply of fuel and lubricants to Shariff Aguak Petron Station in the amount of Two Million Six Hundred Seventeen Thousand One Hundred Fifty Pesos (Php2,617,150.00) covered by unnumbered Purchased [sic] Order dated January 9, 2008 and Disbursement Voucher No. 101-2008-04-10 dated April 2, 2008, thereby causing undue injury to the government of Maguindanao in the aforesaid amount and to the detriment of public service.

CONTRARY TO LAW.

The Information in SB-18-CRM-0167 to 0187 are similarly worded, except for certain details, which are summarized hereunder:

SB-18-CRM-	Date	Project	Amount	Date of Purchase Order	Disbursement Voucher No. / Date
0167	April 2, 2008	Bagong Farm to Market Road at Shariff Aguak, Maguindanao	₱2,617,150.00	January 9, 2008	101-2008-04-10 / April 2, 2008
0168	April 2, 2008	Farm to Market Road in Mamasapano, Maguindanao	₱2,967,350.00	February 12, 2008	101-2008-04-11 / April 2, 2008
0169	April 2, 2008	Barangay Road, Timbangan, Shariff Aguak, Maguindanao	₱2,749,750.00	January 10, 2008	101-2008-04-18 / April 2, 2008
*0170	April 2, 2008	Tuayan Labu Labu Road, Shariff Aguak, Maguindanao	₱1,752,700.00	January 14, 2008	101-2008-04-21 / April 2, 2008
0171	July 3, 2008	Barangay Road in Ampatuan, Maguindanao	₱2,320,850.00	May 5, 2008	101-2008-7-13 / July 3, 2008
0172	July 3, 2008	Meta-Talibarok Road, Shariff Aguak, Maguindanao	₱2,468,100.00	May 5, 2008	101-2008-7-14 / July 3, 2008
0173	July 3, 2008	Kitango-Katipuan Road, Datu Saudi Ampatuan, Maguindanao	₱3,974,800.00	April 3, 2008	101-2008-7-17 / July 3, 2008
0174	July 3, 2008	Limpongo-Talibarok Road, Shariff Aguak, Maguindanao	₱2,293,300.00	April 7, 2008	101-2008-7-19 / July 3, 2008
0175	July 3, 2008	Barangay Road, Datu Abdullah Sangki, Maguindanao	₱2,586,850.00	April 7, 2008	101-2008-7-20 / July 3, 2008
*0176	September 20, 2008	Poblacion Mamasapano Brgy. Tuka Provincial Road at Mamasapano, Maguindanao	₱2,884,077.44	June 30, 2008	401-2008-09-02 and 401-2008-09-03 / both dated September 26, 2008
*0177	October 3, 2008	Matagabong Farm To Market Road, Ampatuan, Maguindanao	₱1,909,775.00	June 27, 2008	101-2008-10-49 / October 3, 2008
0178	October 3, 2008	Barangay Road at Mileb R. Buayan, Maguindanao	₱4,866,925.00	June 30, 2008	101-2008-10-51 / October 3, 2008
0179	October 3, 2008	Farm to Market Road at Dapiawan, Maguindanao	₱2,817,500.00	June 27, 2008	101-2008-10-52 / October 3, 2008
0180	October 3, 2008	Tuayan Limpongo Road at Shariff Aguak, Maguindanao	₱2,680,300.00	July 1, 2008	101-2008-10-53 / October 3, 2008

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0181	October 3, 2008	Maganoy-Sapakan Provincial Road at Shariff Aguak, Maguindanao	₱2,948,575.00	August 18, 2008	101-2008-10-55 / October 3, 2008
0182	November 12, 2008	Bagong-Meta Road at Shariff Aguak, Maguindanao	₱1,881,000.00	September 29, 2008	101-2008-11-117 / November 12, 2008
0183	November 12, 2008	Limpongo-Sayap Road at Shariff Aguak, Maguindanao	₱2,547,710.00	September 30, 2008	101-2008-11-118 / November 12, 2008
0184	November 12, 2008	Maganoy-Lebak Road at Shariff Aguak, Maguindanao	₱2,594,735.00	September 30, 2008	101-2008-11-119 / November 12, 2008
0185	December 3, 2008	Sapakan-Pidsandawan Road, Rajah Buayan, Maguindanao	₱3,832,200.00	November 7, 2008	101-2008-12-22 / December 3, 2008
0186	December 3, 2008	Poblacion II Satran Farm To Market Road at Shariff Aguak, Maguindanao	₱1,601,100.00	October 29, 2008	101-2008-12-26 / December 3, 2008
0187	March 30, 2009	Limpongo Talibarok Road at Shariff Aguak, Maguindanao	₱2,406,340.00	undated	100-2009-03-173 / March 30, 2009

* Amended Information

In SB-18-CRM-0201 to 0221, accused Guinaid, and accused Yahiya A. Kandong, Samsudin U. Sema, and Omar B. Camsa (Project Engineers) are charged with Falsification under Art. 171 of the RPC. In the said cases, accused Guinaid is charged with allegedly conspiring with the Project Engineer involved, and with former Governor Datu Andal S. Ampatuan, Sr. (deceased), and making untruthful statements in a narration of facts by certifying and approving, in the pertinent Statements of Work Accomplished, the amount of work accomplished in accordance with the approved plans and specifications, when they fully knew that there was no implementation of the pertinent projects.

The accusatory portion of the Information in SB-18-CRM-0201 reads:

SB-18-CRM-0201 (Falsification of Public Document)

That on 25 February 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 LANDAP P. GUINAID, Officer-In-Charge, Provincial Engineer with salary grade 26 and YAHIYA A. KANDONG, Project Engineer, both low ranking public officials from the provincial government of Maguindanao in the Autonomous region of Muslim Mindanao (ARMM), taking advantage of their official positions and committing the offense in relation to their office, in connivance and conspiracy with each other, together with then Provincial Governor Datu Andal S. Ampatuan, Sr. (Deceased), did then and there willfully, unlawfully and feloniously make untruthful statements in a narration of facts, wherein they had the legal obligation to disclose the truth of the facts narrated by them in the

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Statement of Work Accomplished, a public document, by certifying and approving that the amount of work accomplished in accordance with the approved plans and specifications for the rehabilitation of the Tuayan Labu Labu Road in Shariff Aguak, Maguindanao amounted to One Million Eight Hundred Thirty Two Thousand Two Hundred Twenty Five Pesos and Twenty Four Centavos (Php1,832,225.24), when in truth and in fact, as accused fully well knew, there was no implementation of the said project thereby causing undue injury to the provincial government of Maguindanao in the aforesaid amount.

CONTRARY TO LAW.

The Information in SB-18-CRM-0201 to 0221 are similarly worded, except for certain details, which are summarized hereunder:

SB-18-CRM-	Date	Project Engineer	Project	Amount
**0201	February 25, 2008	Yahiya A. Kandong	Tuayan Labu Labu Road in Shariff Aguak	₱1,832,225.24
*0202	February 27, 2008	Samsudin U. Sema	Barangay Road in Timbangan, Shariff Aguak	₱2,859,666.60
0203	February 28, 2008	Pendi A. Abpet	Barangay Road in Manungkaling, Mamasapano	₱3,462,072.12
*0204	February 28, 2008	Samsudin U. Sema	Bagong Farm to Market Road in Shariff Aguak	₱2,721,028.00
*0205	March 28, 2008	Pendi A. Abpet	Farm To Market Road in Mamasapano	₱3,056,444.99
*0206	May 17, 2008	Samsudin U. Sema	Limpongo Talibarok Road in Shariff Aguak	₱2,379,490.80
*0207	May 18, 2008	Pendi A. Abpet	Barangay Road in Datu Abdullah Sangki	₱2,669,081.45
*0208	May 31, 2008	Samsudin U. Sema	Kitango-Katibpuan Road in Datu Saudi Ampatuan	₱4,091,183.70
*0209	June 16, 2008	Pendi A. Abpet	Barangay Road in Ampatuan, Maguindanao	₱2,403,081.60
*0210	June 17, 2008	Samsudin U. Sema	Meta Talibarok Road in Shariff Aguak	₱2,554,291.00
*0211	July 25, 2008	Pendi A. Abpet	Barangay Road in Matagabong Farm To Market Road	₱1,958,283.00
*0212	July 29, 2008	Pendi A. Abpet	Farm To Market Road in Dapiawan Datu Saudi Ampatuan	₱2,880,790.20
*0213	August 14, 2008	Samsudin U. Sema	Tuayan Limpongo in Shariff Aguak	₱2,750,882.40
*0214	August 15, 2008	Pendi A. Abpet	Poblacion Mamasapano Barangay Tuka Provincial Road in Mamasapano	₱3,000,032.46
*0215	August 20, 2008	Pendi A. Abpet	Barangay Road Mileb R. Buayan	₱4,970,604.80
*0216	September 25, 2008	Pendi A. Abpet	Maganoy Sapakan in Shariff Aguak	₱3,021,863.20
0217	November 4, 2008	Samsudin U. Sema	Bagong Meta Road in Shariff Aguak	₱2,621,823.60
*0218	November 5, 2008	Pendi A. Abpet	Limpongo Sayap Road Shariff Aguak	₱2,672,181.30

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*0219	November 5, 2008	Pendi A. Abpet	Barangay Road in Maganoy Lebak Road in Shariff Aguak	₱2,672,181.24
**0220	November 29, 2008	Omar B. Camsa	Barangay Road in Sapakan Pidsawan [sic] Road in Rajah Buayan	₱3,942,116.56
*0221	November 29, 2008	Omar B. Camsa	Poblacion II Satran Farm To Market Road in Shariff Aguak	₱1,660,430.70

* Amended Information

** Withdrawn

When arraigned on July 6, 2018, accused Kandong, Abpi, Camsa and Sema separately entered their pleas of "Not Guilty."⁴

The respective cases against accused Unas, Guinaid and Macapendeg were dismissed by reason of their deaths.⁵

In the Resolution⁶ dated November 7, 2019, the Court admitted the Amended Informations in SB-18-CRM-0170, 0176, 0177, 0189, 0199, 0200, 0202, 0204 to 0216, 0218, 0219, and 0221. In the same Resolution, the Court granted the prosecution's Motion to Withdraw the Information in SB-18-CRM-0201 and SB-18-CRM-0220.

When re-arraigned on November 15, 2019, accused Abpi, Camsa and Sema separately entered their pleas of "Not Guilty."⁷ Accused Kandong was no longer re-arraigned because he was charged only in SB-18-CRM-0201, which was withdrawn. Accused Ampatuan, Jr., who is detained at the National Bilibid Prison (NBP) in Muntinlupa, entered a plea of "Not Guilty" in all the cases against him when he was separately arraigned on September 25, 2020 *via* partial remote hearing.⁸ Accused Dollosa, Bandila and Abpet remain to be at large.

During the pre-trial,⁹ the prosecution and accused Ampatuan, Jr. stipulated as follows:¹⁰

1. The identity of the accused; and
2. The jurisdiction of the Court over the person of the accused and over the cases

⁴ Record, Vol. 6, pp. 473-481

⁵ Resolution dated February 4, 2019; Record, Vol. 7, pp. 64-65

⁶ Record, Vol. 7, pp. 342-348

⁷ Record, Vol. 7, pp. 374-378-C

⁸ Record, Vol. 7, pp. 452-A and 452-B, 454-456

⁹ Pre-Trial Order dated July 5, 2021; Record, Vol. 10, pp. 219-233

¹⁰ Pre-Trial Order dated July 5, 2021, p. 2; Record, Vol. 10, p. 220

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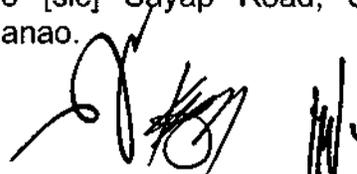
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Accused Ampatuan, Jr. further proposed the following facts for stipulation:¹¹

1. Prior to 20 September 2008, the Petron Gasoline Station located in Shariff Aguak is the only existing Gasoline Station within Shariff Aguak; and
2. That outsourcing fuel and other lubricants from areas other than Shariff Aguak would entail additional expenses for the Government.

In their Pre-Trial Brief, accused Abpi, Camsa and Sema proposed the following stipulations:¹²

1. During the period material to the allegations in the Information, the herein accused are the same person [sic] named therein and all public officers employed with the Provincial Government of Maguindanao holding the following positions:
 - a.) Datu Ali Kanakan Abpi, Al Haj – Provincial Budget Officer and Member, Bids and Awards Committee (BAC);
 - b.) Engr. Samsudin U. Sema – Project Engineer;
 - c.) Engr. Omar B. Camsa – Project Engineer.
2. Accused Engr. Sema was charged in SB-18-CRM-0202, 0204, 0206, 0208, 0210, 0213, 0217 and 0218 as the Project Engineer for the rehabilitation of the following;
 - a) Brgy. Road to Timbangan, Shariff Aguak, Maguindanao;
 - b) Bagong Farm to Market Road, Sharif [sic] Aguak, Maguindanao;
 - c) Limpingo Talibarok Road, Sharif [sic] Aguak, Maguindanao;
 - d) Kitango-Katipunan [sic] Road, Datu Saudi Ampatuan, Maguindanao;
 - e) Meta-Talibarok Road, Sharif [sic] Aguak, Maguindanao;
 - f) Tuayan Limpingo, Sharif [sic] Aguak, Maguindanao;
 - g) Bagong Meta Road, Shariff Aguiak, Maguindanao and
 - h) Limpingo [sic] Sayap Road, Sharif [sic] Aguak, Maguindanao.



¹¹ Pre-Trial Order dated July 5, 2021, p. 3; Record, Vol. 10, p. 221

¹² Pre-Trial Order dated July 5, 2021, pp. 2-3; Record, Vol. 10, pp. 220-221

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3. Accused Engr. Camsa was charged in SB-18-CRM-0021 [sic] as Project Engineer for the rehabilitation of Poblacion II Satan Farm to Market Road, Sharif [sic] Aguak, Maguindanao;
4. As [sic] Special Audit Team (SAT) was created on December 11, 2009, to conduct an audit of the Provincial Government of Maguindanao;
5. Special Audit Office (SAO) Report No. 2010-02 dated July 1, 2011 was submitted by the SAT;
6. The amount of Php. 258.647 million, was used to fund the rehabilitation of various farm to market roads (FMR) in the Province of Maguindanao;
7. Accused Engrs. Sema and Camsa signed the Statement of Work Accomplished (SWAs) certifying the complete implementation of the various FMR projects they handled;
8. The award of the negotiated contracts to Andong, Ismael, Nasser and Usman Lumberyard and Construction Supply was approved by the BAC composed of [a]ccused Guinaid, Macapendeg, Unas, Abpi and Bandila.

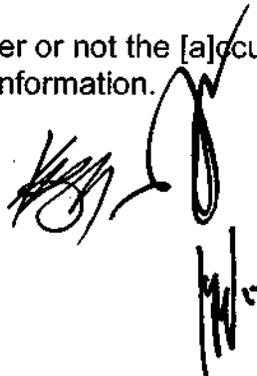
The prosecution and accused Ampatuan, Jr. proposed that the following are the issues to be resolved:¹³

A. For the Prosecution

Whether the [a]ccused violated the provisions of Section 3(e) of Republic Act No. 3019 (Anti-Graft and Corrupt Practices Act), Art. 217 of the Revised Penal Code (Malversation) and Art. 171 of the Revised Penal Code (Falsification of Public Documents).

B. For accused Ampatuan[, Jr.]

Whether or not the [a]ccused is guilty of the crime charged in the Criminal Information.



¹³ Pre-Trial Order dated July 5, 2021, p. 3; Record, Vol. 10, p. 221

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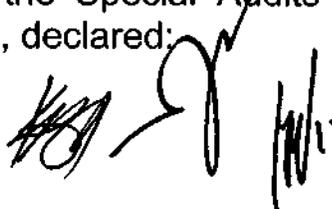
EVIDENCE FOR THE PROSECUTION

The prosecution presented as witnesses **Lolita M. Soriano**,¹⁴ **Wilfredo I. Picazzo III**,¹⁵ **Mila M. Lopez**,¹⁶ **Arnel G. Pascual**,¹⁷ **Armi B. Dador**,¹⁸ **Evelyn S. Monter**,¹⁹ **Hernani D. Maravilla**,²⁰ and **Julius B. Uy**.²¹

In her Judicial Affidavit dated June 29, 2021, **Lolita M. Soriano**, Supervising Administrative Officer of the Special Audits Office, identified Exhibits AA and series to NN and series, OO, OO-1, PP, PP-1, PP-2, QQ, RR, SS, TT, TT-1, UU, VV, VV-1, VV-2, BBB, CCC, DDD, EEE, FFF, GGG, HHH, III, and JJJ and series, which she certified as true copies. She further testified that part of her functions is taking charge of the custody of the said documents; she had no participation in the preparation of the same; she is not familiar with the transactions covered by the said documents; and she did not conduct an audit of the said transactions.²²

In his Judicial Affidavit dated July 19, 2021, **Wilfredo I. Picazzo III**, Trade and Industry Development Specialist at the Business Name Registration Division under the Competitiveness Bureau of the Department of Trade and Industry (DTI), identified the Certification dated July 5, 2021 (Exhibit YY-1), which he prepared, and which was signed by his superior, Phillip Jason P. Roque. On cross-examination, he testified that based on the said Certification and his research, he cannot conclude whether Mr. Ampatuan is connected to the Shariff Aguak Petron Station.²³

In her Judicial Affidavit dated July 19, 2021, **Mila M. Lopez**, retired State Auditor III at the Special Audits Office (SAO) of the Commission on Audit (COA), declared:



¹⁴ TSN, July 12, 2021; *Judicial Affidavit* dated June 29, 2021 (Record, Vol. 8-A, pp. 6-775)

¹⁵ TSN, November 29, 2021; *Judicial Affidavit* dated July 19, 2021 (Record, Vol. 9, pp. 108-114)

¹⁶ TSN, February 7, 2022; *Judicial Affidavit* dated July 19, 2021 (Record, Vol. 9, pp. 157-169)

¹⁷ TSNs, March 7, 2022, March 21, 2022, and April 25, 2022; *Judicial Affidavit* dated March 2, 2022 (Record, Vol. 9-A, pp. 6-1004)

¹⁸ TSN, June 6, 2022; *Judicial Affidavit* dated March 9, 2022 (Record, Vol. 9, pp. 241-247)

¹⁹ TSNs, June 20, 2022 and July 4, 2022; *Judicial Affidavit* dated June 1, 2022 (Record, Vol. 9, pp. 256-578)

²⁰ TSN, July 18, 2022; *Judicial Affidavit* dated June 22, 2022 (Record, Vol. 10, pp. 22-69)

²¹ TSN, August 15, 2022; *Judicial Affidavit* dated June 15, 2022 (Record, Vol. 10, pp. 87-102)

²² TSN, July 12, 2021, pp. 28-31

²³ TSN, November 29, 2021, pp. 15-16

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1. She had been with SAO-COA from August 1982 until she retired on April 12, 2021.²⁴
2. She was a member of the audit team that conducted an audit on the Province of Maguindanao from February 2010 to January 2011. The other members of the team were Lina Macaraig (Team Supervisor), Raquel Gorgonio (Team Leader), Fe Appari (Co-Team Leader), Arnel Pascual, George Tamayo, Percival Arlos, and Dainelee V. German (Exhibit OO).²⁵
3. Her team audited the transactions involving the payments for the purchase of construction and lumber materials intended for the repair of school buildings in the Province of Maguindanao.²⁶
4. She assisted the team leader in validating the existence of the suppliers—Ismael Lumberyard and Construction Supply, Andong Lumberyard and Construction Supply, Nasser Lumberyard and Construction Supply, and Usman Lumberyard and Construction Supply—through the addresses appearing in the official receipts and invoices they issued.²⁷
5. On October 29, 2010, she and her team leader, Raquel Gorgonio, went to Poblacion, Parang, Maguindanao (Exhibit PP-2), the address indicated in the official receipts and invoices, to validate the existence of Ismael Lumberyard and Construction Supply.²⁸
6. Upon arriving in Poblacion, Parang, Maguindanao, they went around and asked bystanders, tricycle drivers and police officers to accompany them to Ismael lumberyard, as well as the other three lumberyards. They were told that there were no such lumberyards and construction supply stores in the area.²⁹
7. They also looked for signages of the lumberyards that would indicate their actual existence. After looking around for two (2) hours, they found no sign of any of the lumberyards.³⁰
8. Prior to their arrival in Parang, Maguindanao, the SAO, through Director Garcia, received a letter from the Mayor of Parang informing the SAO that the said municipality did not issue business permits to the said lumberyards for 2008, 2009 and 2010. After going around Parang and finding no sign of the lumberyards, they proceeded to the Treasurer's Office to

²⁴ *Judicial Affidavit* dated July 19, 2021, p. 2 (Record, Vol. 9, p. 158)

²⁵ *Judicial Affidavit* dated July 19, 2021, p. 3 (Record, Vol. 9, p. 159)

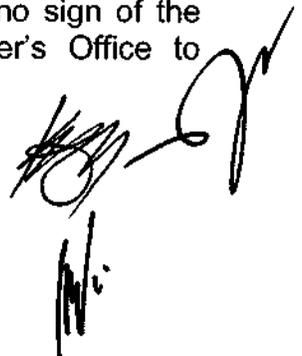
²⁶ *Judicial Affidavit* dated July 19, 2021, p. 4 (Record, Vol. 9, p. 160)

²⁷ *Judicial Affidavit* dated July 19, 2021, p. 4 (Record, Vol. 9, p. 160)

²⁸ *Judicial Affidavit* dated July 19, 2021, pp. 4-5 (Record, Vol. 9, pp. 160-161)

²⁹ *Judicial Affidavit* dated July 19, 2021, p. 5 (Record, Vol. 9, p. 161)

³⁰ *Judicial Affidavit* dated July 19, 2021, p. 5 (Record, Vol. 9, p. 161)

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validate the existence of the lumberyards on the basis of the said letter.³¹

9. The Treasurer disclosed that based on their office's records, the names of the said establishments, as well as the names of the owners, have never been in existence in the locality.³²
10. After conducting their validation in Parang, Maguindanao, Gorgonio incorporated the results, *i.e.*, that the lumberyards never existed in the locality, in page sixty-three (63) of the SAO-COA Report (Exhibit QQ) prepared by the team that conducted the special audit.³³

In his Judicial Affidavit dated March 2, 2022, **Arnel G. Pascual**, State Auditor IV at the Special Audits Office (SAO) of the Commission on Audit (COA), identified Exhibits A to A-8, B to B-8, C to C-8, D to D-8, E to E-8, F to F-8, G to G-8, H to H-8, I to I-8, J to J-8, K to K-8, L to L-8, M to M-8, N to N-8, O to O-8, P to P-8, Q to Q-8, R to R-8, S to S-8, T to T-12, U to U-12, V to V-12, W to W-12, X to X-12, Y to Y-12, Z to Z-14, AA to AA-12, BB to BB-12, CC to CC-18, DD to DD-10, EE to EE-12, FF to FF-10, GG to GG-12, HH to HH-12, II to II-10, JJ to JJ-12, KK to KK-12, LL to LL-12, MM to MM-10, NN to NN-11, and JJJ to JJJ-12, and declared:

1. He has been with the SAO-COA since October 2, 2000.³⁴
2. In 2010, the SAO-COA conducted a special audit on the transactions of the Provincial Government of Maguindanao in the Autonomous Region of Muslim Mindanao (ARMM) and its selected municipalities.³⁵
3. He was designated as Co-Team Leader in the said special audit (Exhibits OO, OO-1, PP, PP-1, PP-2).³⁶
4. The special audit was conducted from February 2010 to January 2011 for the purpose of determining the propriety and effectiveness of the utilization of funds, and the validity of transactions of the Provincial Government of Maguindanao from January 2008 to September 2009.³⁷

³¹ Judicial Affidavit dated July 19, 2021, p. 5 (Record, Vol. 9, p. 161)
³² Judicial Affidavit dated July 19, 2021, p. 6 (Record, Vol. 9, p. 162)
³³ Judicial Affidavit dated July 19, 2021, p. 6 (Record, Vol. 9, p. 162)
³⁴ Judicial Affidavit dated March 2, 2022, p. 1 (Record, Vol. 9-A, p. 6)
³⁵ Judicial Affidavit dated March 2, 2022, p. 2 (Record, Vol. 9-A, p. 7)
³⁶ Judicial Affidavit dated March 2, 2022, p. 2 (Record, Vol. 9-A, p. 7)
³⁷ Judicial Affidavit dated March 2, 2022, p. 4 (Record, Vol. 9-A, p. 9)

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5. The covered transactions include the payments in the total amount of ₱77.131 million to Andong Lumberyard and Construction Supply (Andong), Ismael Lumberyard and Construction Supply (Ismael), Nasser Lumberyard and Construction Supply (Nasser) and Usman Lumberyard and Construction Supply (Usman) for the delivery of construction and lumber materials, and payments in connection with Farm-to-Market-Road (FMR) projects ranging from ₱1.504 million to ₱13.505 million.³⁸
6. The ₱77.131 million used to pay the suppliers came from the cash advances of Osmeña Bandila, which came from the Province of Maguindanao's share of the Internal Revenue Allotment.³⁹
7. Provincial Auditor Danny Calib and his team turned over the documents pertaining to the subject transactions to the special audit team.⁴⁰
8. After examining and analyzing the documents, SAO Director Susan Garcia directed the COA Parang Audit Team Leader to validate the existence of business permits issued by the Municipality of Parang to seven (7) establishments, including the four (4) lumberyards (Exhibit VV).⁴¹
9. The team was furnished with a copy of the Parang COA Audit Team Leader's letter (Exhibit VV-2) with the attached letter (Exhibit VV-1) of the Mayor of Parang stating that no business permits were issued to the four (4) lumberyards in 2008, 2009 and 2010.⁴²
10. Thereafter, Mila Lopez and Raquel Gorgonio went to Parang, Maguindanao to validate the existence of the four (4) lumberyards and to verify the contents of the Mayor's letter. They found that the said lumberyards did not exist in Parang, Maguindanao.⁴³
11. For the transactions involving the procurement of fuel from Shariff Aguak Petron Station, SAO Director Susan Garcia directed Mr. Sinsuat P. Magumpara, Audit Team Leader of Shariff Aguak, Mindanao to validate the existence of business permits issued by the Municipality of Shariff Aguak to four (4)

³⁸ *Judicial Affidavit* dated March 2, 2022, pp. 4-5 (Record, Vol. 9-A, pp. 9-10)

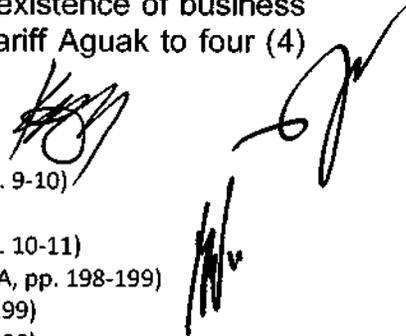
³⁹ *Judicial Affidavit* dated March 2, 2022, p. 5 (Record, Vol. 9-A, p. 10)

⁴⁰ *Judicial Affidavit* dated March 2, 2022, pp. 5-6 (Record, Vol. 9-A, pp. 10-11)

⁴¹ *Judicial Affidavit* dated March 2, 2022, pp. 193-194 (Record, Vol. 9-A, pp. 198-199)

⁴² *Judicial Affidavit* dated March 2, 2022, p. 194 (Record, Vol. 9-A, p. 199)

⁴³ *Judicial Affidavit* dated March 2, 2022, p. 195 (Record, Vol. 9-A, p. 200)



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establishments, including the Shariff Aguak Petron Station (Exhibit BBB).⁴⁴

12. The team was furnished with a copy of the letter (Exhibit EEE) of the Municipal Treasurer of Shariff Aguak stating that Shariff Aguak Petron Station was issued a business permit on January 15, 2009, but it ceased to operate starting November 24, 2009.⁴⁵
13. After receiving copies of the letter, the members of the Inspectorate Team—Joel S. Estolatan, Florefe S. Avila, and Engrs. Evelyn S. Monter and Hernani D. Maravilla—validated and inspected the various farm to market roads within the Province of Maguindanao.⁴⁶
14. The Inspectorate Team found that the following projects were deficient because they were either not implemented or the validated accomplishments were far shorter than the reported accomplishments:⁴⁷
 - a. Barangay Road, Mamasapano – Manungkaling
 - b. FMR, Mamasapano (Old Maganoy)
 - c. Barangay Rd – Timbangan, S. Aguak
 - d. Bagong FMR, S. Aguak
 - e. Kitango-Katibpuan, DSA
 - f. Barangay Road, Ampatuan
 - g. Barangay Road, DAS (Banaba)
 - h. Meta-Talibarok, S. Aguak
 - i. Limpongo-Talibarok Rd, S. Aguak
 - j. Matagabong FMR, Ampatuan
 - k. FMR – Dapiawan, DSA
 - l. Tuayan-Limpongo, S. Aguak
 - m. Maganoy-Sapakan (shouldering)

⁴⁴ *Judicial Affidavit* dated March 2, 2022, p. 196 (Record, Vol. 9-A, p. 201)

⁴⁵ *Judicial Affidavit* dated March 2, 2022, p. 196 (Record, Vol. 9-A, p. 201)

⁴⁶ *Judicial Affidavit* dated March 2, 2022, p. 197 (Record, Vol. 9-A, p. 202)

⁴⁷ *Judicial Affidavit* dated March 2, 2022, pp. 197-198 (Record, Vol. 9-A, pp. 202-203)

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- n. Barangay Road – Mileb, R. Buayan
 - o. Limpongo-Sayap, S. Aguak
 - p. Maganoy-Lebak Rd, S. Aguak
 - q. Bagong-Meta, S. Aguak
 - r. Poblacion II-Satan FMR, S. Aguak
 - s. Pob. Mamasapano-Brgy. Tuka
15. The team also found that the fuel requirements for the said projects were supplied by Shariff Aguak Petron Station without conducting public bidding, as prescribed by R.A. No. 9184.⁴⁸
16. After analyzing and evaluating the documents and validating the subject transactions, the audit team issued the report (Exhibit QQ) containing their observations and findings, including the following:⁴⁹
- a. The four (4) suppliers appear to be illegitimate or fictitious. They have no business permits to operate, no records with the Bureau of Internal Revenue (BIR), or could not be located at the given addresses.
 - b. The said suppliers used the same Authorities to Print (ATP), Official Receipts (OR) and Charge Invoices (CI) purportedly issued by the BIR, which were also used by other suppliers.
 - c. The ORs and CIs were consecutively issued by the suppliers, indicating that the province was their major, if not sole, customer for a considerable time.
 - d. The numbers of the ORs and CIs were issued ahead of the purported issuance by the BIR of the Authority to Print.
17. The team also found that all transactions were awarded without the conduct of public bidding, which violated R.A. No. 9184 because the method of procurement, *i.e.*, negotiated procurement, may be resorted to only if the conditions under Sec. 53(b) of R.A. No. 9184 are met.⁵⁰

⁴⁸ *Judicial Affidavit* dated March 2, 2022, p. 200 (Record, Vol. 9-A, p. 205)

⁴⁹ *Judicial Affidavit* dated March 2, 2022, pp. 200-201 (Record, Vol. 9-A, pp. 205-206)

⁵⁰ *Judicial Affidavit* dated March 2, 2022, p. 202 (Record, Vol. 9-A, p. 207)

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18. The procurement of fuel from Shariff Aguak Petron Station may also be considered fictitious because the monthly delivery of fuel by the said station was in the fixed amount of ₱1.03 million, but Shariff Aguak Petron Station reported gross receipts of only ₱3.148 million to the BIR for CY 2008 (Exhibit III). Furthermore, Shariff Aguak Petron Station's reported deliveries reached as high as 300,600 liters a day, which is beyond the capacity of the fuel station to supply, and the Provincial Government to manage.⁵¹
19. After preparing the report, the audit team issued Notices of Disallowance (Exhibits SS and UU) to the persons liable to disallow the irregular transactions and to demand the settlement of the amounts involved. The team also executed Joint Affidavits summarizing the findings and results of the special audit.⁵²
20. The said Joint Affidavits (Exhibits RR-1 and TT-1) were submitted as basis for then COA Chairperson⁵³ Grace Pulido Tan to file a complaint (Exhibits RR and TT) with the Office of the Ombudsman.⁵⁴

He further testified:

1. The signature appearing in Box C of Disbursement Voucher No. 101-2008-04-10 dated April 2, 2008 (Exhibit T) is that of a representative from Shariff Aguak Petron Station.⁵⁵
2. He does not have personal knowledge of whether the accused actually signed the documents submitted to them.⁵⁶
3. Based on a receiving document in the custody of their Legal Division, Datu Andal Ampatuan, Sr. received a copy of notice of disallowance (Exhibit SS).⁵⁷
4. Their team had engineers who conducted the inspection of the roads in October 2010. Based on the records, the said roads were constructed in 2008.⁵⁸
5. He does not personally know the defects in the Farm to Market Roads. They discussed the defects during the meetings, but he

⁵¹ Judicial Affidavit dated March 2, 2022, pp. 201-202 (Record, Vol. 9-A, pp. 206-207)

⁵² Judicial Affidavit dated March 2, 2022, pp. 204-205 (Record, Vol. 9-A, pp. 209-210)

⁵³ TSN, March 7, 2022, pp. 13-14

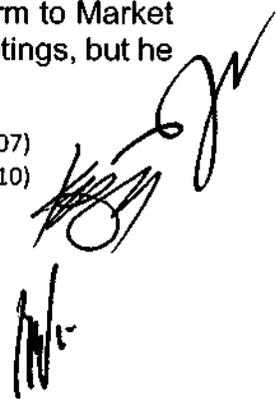
⁵⁴ Judicial Affidavit dated March 2, 2022, p. 205 (Record, Vol. 9-A, p. 210)

⁵⁵ TSN, March 21, 2022, pp. 13-14

⁵⁶ TSN, April 25, 2022, p. 6

⁵⁷ TSN, March 21, 2022, pp. 23-24

⁵⁸ TSN, March 21, 2022, p. 26



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merely relied on the statements of the engineers who accompanied the audit team.⁵⁹

6. He and the Team Leader reviewed the outputs of the Inspectorate Team.⁶⁰
7. One of the deficiencies noted by the technical audit members is that the validated accomplishments were far shorter than the reported accomplishments.⁶¹

In her Judicial Affidavit dated March 9, 2022, **Armi B. Dador**, designated Business Permit and Licensing Officer at the Business Permit and Licensing Office (BPLO), Municipal Government of Parang, identified the Certification dated February 18, 2022 (Exhibit WW) that she issued. She further testified:

1. When she was directed to submit copies of the Mayor's Permit, License to Operate, and Business Permit for the years 2008, 2009 and 2010 of Ismael Lumberyard and Construction Supply, she merely checked the records in her office. She has no personal knowledge of the existence of Ismael Lumberyard and Construction Supply.⁶²
2. Maguindanao was formerly Shariff Kabunsuan.⁶³
3. If the entity has a physical office or physical store within the municipality, it is required to get a permit [from her office]. If the entity's physical store is located in another municipality, it does not need to get a permit from her office.⁶⁴

In her Judicial Affidavit dated June 1, 2022, **Evelyn S. Monter**, retired employee of the Commission on Audit (COA), identified Exhibits T-9, T-10 to T-10-b, T-11 to T-11-b, T-12, T-14 and T-14-a, V-9, V-10 to V-10-b, V-11 to V-11-b, V-12, V-14 and V-14-a, Y-9, Y-10 to Y-10-b, Y-11 to Y-11-b, Y-12, Y-14 and Y-14-a, AA-9, AA-10 to AA-10-b, AA-11 to AA-11-b, AA-12, AA-14 and AA-14-a, EE-9, EE-10 to EE-10-b, EE-11 to EE-11-b, EE-12, EE-14 to EE-14-c, GG-9, GG-10 to GG-10-b, GG-11 to GG-11-b, GG-12, GG-14 to GG-14-d, HH-9, HH-10 to HH-10-b, HH-11 to HH-11-b, HH-12, HH-14 and HH-14-a, II-7, II-8 to II-8-b, II-9 to II-9-b, II-10, II-12 and II-12-a, JJ-9, JJ-10 to JJ-10-b, JJ-11 to

⁵⁹ TSN, April 25, 2022, p. 7

⁶⁰ TSN, April 25, 2022, p. 10

⁶¹ TSN, April 25, 2022, pp. 11-12

⁶² TSN, June 6, 2022, pp. 12-13

⁶³ TSN, June 6, 2022, p. 15

⁶⁴ TSN, June 6, 2022, p. 15

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JJ-11-b, JJ-12, JJ-14 and JJ-14-a, KK-9, KK-10 to KK-10-b, KK-11 to KK-11-b, KK-12, KK-14 and KK-14-a, MM-7, MM-8 to MM-8-b, MM-9 to MM-9-b, MM-10, MM-12 and MM-12-a, and declared:

1. She has been with the COA from July 25, 1983 until she retired on July 30, 2021.⁶⁵
2. In 2010, she held the position of Senior Technical Audit Specialist at the Special Audits Office (SAO) of the COA. She held the said position until September 14, 2014.⁶⁶
3. She participated in the special audit on the various projects of the Provincial Government of Maguindanao conducted from February 2010 to January 2011 (Exhibits PP and PP-2). She was part of the Inspectorate Team that conducted the ocular inspection and validation of selected projects.⁶⁷
4. The Inspectorate Team reviewed the documents as to completeness with regard to the technical requirements of the individual projects, then verified the correctness of the quantity based on the Program of Works against the actual project. Thereafter, the team conducted ocular inspections of the projects to validate their existence.⁶⁸
5. The Program of Works reflects the agency's project cost proposal, and contains the breakdown of each item involved in the project, *i.e.*, sub grade preparation, embankment, aggregate base course, clearing and grubbing, etc. The team used the Program of Work as the basis for the inspection in the absence of approved plan and specifications.⁶⁹
6. The Detailed Estimate reflects the unit cost analysis per item of work done, including sub grade preparation, embankment and aggregate base course.⁷⁰
7. Sub grade preparation refers to the preparation of the road bed by removing any soft and unsuited material prior to the laying of the aggregate base course.⁷¹
8. Aggregate base course is the compacted filling materials consisting of hard and durable particles such as crushed or

⁶⁵ Judicial Affidavit dated June 1, 2022, p. 1 (Record, Vol. 9, p. 256)

⁶⁶ Judicial Affidavit dated June 1, 2022, pp. 1-2 (Record, Vol. 9, pp. 256-257)

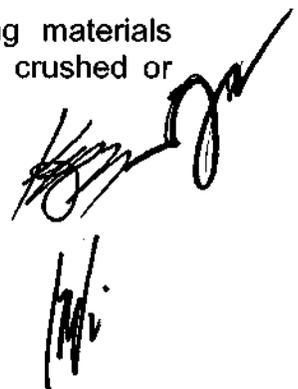
⁶⁷ Judicial Affidavit dated June 1, 2022, pp. 2-3 (Record, Vol. 9, pp. 257-258)

⁶⁸ Judicial Affidavit dated June 1, 2022, p. 3 (Record, Vol. 9, p. 258)

⁶⁹ Judicial Affidavit dated June 1, 2022, p. 3 (Record, Vol. 9, p. 258)

⁷⁰ Judicial Affidavit dated June 1, 2022, p. 3 (Record, Vol. 9, p. 258)

⁷¹ Judicial Affidavit dated June 1, 2022, pp. 3-4 (Record, Vol. 9, pp. 258-259)

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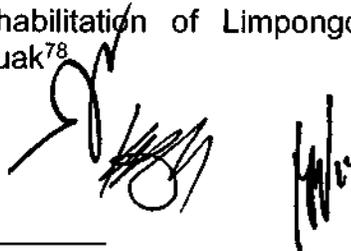
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natural gravel combined with sand or other fine materials, used for the stability of the road.⁷²

9. Embankment is the selected suitable filling materials such as the soil found in the area, used to attain the desired grade and elevation of the road prior to laying the sub grade and base course.⁷³
10. Clearing and grubbing refer to the removal and disposal of vegetation and debris that may obstruct the embankment.⁷⁴
11. The Back Up Sheet is a document that supports the quantity derivation of the items reflected in the Detailed Estimates.⁷⁵
12. The Inspectorate Team conducted the ocular inspection by inspecting the actual project sites, and thereafter, comparing the actual accomplishments for the projects with the approved Program of Works.⁷⁶
13. The Inspectorate Team took pictures of the various projects they inspected. She used her 5.0 megapixel Canon PowerShot digital camera to take the pictures, then she transferred the files from the camera's SD card to her office-issued laptop. Thereafter, she copied the files to Mr. Arnel Pascual's (Co-Team Leader) flash drive and he imported the pictures into a Word file and made printouts of the pictures.⁷⁷
14. They conducted the inspections on October 11 to 13, and 19, 2010. They were accompanied by Atty. Joel S. Estolatan and Ms. Florefe Avila, both from the COA, security escorts from the Philippine Army, and engineers from the Provincial Engineer's Office.
15. On October 11, 2010, they were accompanied by Engrs. Samsudin Sema and Pendi Abpet. They inspected the following projects:

- a. Rehabilitation of Limpongo-Talibarok Road, Shariff Aguak⁷⁸



⁷² Judicial Affidavit dated June 1, 2022, p. 4 (Record, Vol. 9, p. 259)

⁷³ Judicial Affidavit dated June 1, 2022, p. 4 (Record, Vol. 9, p. 259)

⁷⁴ Judicial Affidavit dated June 1, 2022, p. 4 (Record, Vol. 9, p. 259)

⁷⁵ Judicial Affidavit dated June 1, 2022, p. 4 (Record, Vol. 9, p. 259)

⁷⁶ Judicial Affidavit dated June 1, 2022, p. 4 (Record, Vol. 9, p. 259)

⁷⁷ Judicial Affidavit dated June 1, 2022, p. 5 (Record, Vol. 9, p. 260)

⁷⁸ Judicial Affidavit dated June 1, 2022, pp. 15-18 (Record, Vol. 9, pp. 270-273)

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- b. Rehabilitation of Limpongo-Sayap Road, Shariff Aguak⁷⁹
 - c. Rehabilitation of Maganoy-Lebak Road, Shariff Aguak⁸⁰
16. On October 12, 2010, they were again accompanied by Engrs. Samsudin Sema and Pendi Abpet. They inspected the following projects:
 - a. Rehabilitation of Meta-Talibarok Road, Shariff Aguak⁸¹
 - b. Rehabilitation of Tuayan-Limpongo Road, Shariff Aguak⁸²
17. On October 13, 2010, they were accompanied by Engrs. Samsudin Sema and Abdulkadir S. Taha. They inspected the following projects:
 - a. Rehabilitation of Barangay Road - Timbangan, Shariff Aguak⁸³
 - b. Rehabilitation of Bagong Farm to Market Road, Shariff Aguak⁸⁴
 - c. Rehabilitation of Unpaved Shouldering along Maganoy-Sapakan Provincial Road, Shariff Aguak⁸⁵
 - d. Rehabilitation of Bagong-Meta, Shariff Aguak⁸⁶
 - e. Rehabilitation of Poblacion II-Satan FMR⁸⁷
18. On October 19, 2010, they were accompanied by Engrs. Abdulkadir S. Taha and Pendi Abpet, and they inspected the Rehabilitation of Barangay Road, Rajah Buayan⁸⁸
19. Engineers from the Provincial Engineer's Office pinpointed the location of the roads, and the military people used GPS and military maps to confirm the locations. Later, they validated the locations using Google Earth map.

⁷⁹ *Judicial Affidavit* dated June 1, 2022, pp. 27-30 (Record, Vol. 9, pp. 282-285)

⁸⁰ *Judicial Affidavit* dated June 1, 2022, pp. 30-33 (Record, Vol. 9, pp. 285-288)

⁸¹ *Judicial Affidavit* dated June 1, 2022, pp. 12-15 (Record, Vol. 9, pp. 267-270)

⁸² *Judicial Affidavit* dated June 1, 2022, pp. 18-21 (Record, Vol. 9, pp. 273-276)

⁸³ *Judicial Affidavit* dated June 1, 2022, pp. 5-9 (Record, Vol. 9, pp. 260-264)

⁸⁴ *Judicial Affidavit* dated June 1, 2022, pp. 9-12 (Record, Vol. 9, pp. 264-267)

⁸⁵ *Judicial Affidavit* dated June 1, 2022, pp. 21-24 (Record, Vol. 9, pp. 276-279)

⁸⁶ *Judicial Affidavit* dated June 1, 2022, pp. 33-37 (Record, Vol. 9, pp. 288-292)

⁸⁷ *Judicial Affidavit* dated June 1, 2022, pp. 37-40 (Record, Vol. 9, pp. 292-295)

⁸⁸ *Judicial Affidavit* dated June 1, 2022, pp. 24-27 (Record, Vol. 9, pp. 279-282)

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20. They used a walking measuring wheel to measure the width of the roads, and they used the military truck's odometer to measure the length. They were supposed to measure the thickness of the roads, but they were not able to do so because the elevation of the roads is the same as, or more or less similar to, the surface of the roads. They had the following findings:⁸⁹

Project	Measurement	Cost	Finding
Barangay Road – Timbangan, Shariff Aguak	Verified: 1 km Programmed: 8 km, 7.5 km, or 5 km	Derived: ₱420,000.00 Total Billing Amount: ₱2,859,666.60	Total billing amount is false and overstated (p. 141 of SAO Report No. 2010-02)
Bagong Farm to Market Road, Shariff Aguak	Verified: 1.1 km Programmed: 6.5 km and 9.5 km for CY 2008 and 2009, respectively	Derived: ₱447,000.00 Total Billing Amount: ₱2,721,028.00	Total billing amount is false and overstated (p. 137 of SAO Report No. 2010-02)
Meta-Talibarok Road, Shariff Aguak	Verified: 1 km Programmed: 9 km or 9.5 km for CY 2009 and 2008, respectively	Derived: (none) Total Billing Amount: ₱2,554,291.00	The road surface elevation is more or less the same as the natural ground level, indicating that there could have been no project implemented. (p. 133 of SAO Report No. 2010-02)
Limpongo-Talibarok Road, Shariff Aguak	Verified: 1 km Programmed: 8 km and 10 km for CY 2008 and 2009, respectively	Derived: ₱296,000.00 Total Billing Amount: ₱2,379,490.80	Total billing amount is false and overstated (p. 139 of SAO Report No. 2010-02)
Tuayan-Limpongo Road, Shariff Aguak	Verified 1.3 km Programmed: 8 km	Derived: ₱490,294.84 Total Billing Amount: ₱2,750,882.40	Total billing amount is false and overstated (p. 135 of SAO Report No. 2010-02)
Unpaved Shouldering along Maganoy-Sapakan Provincial Road, Shariff Aguak	Verified: 10 km Programmed: 16 km	Derived: ₱1,968,000.00 Total Billing Amount: ₱3,021,863.20	Total billing amount is false and overstated
Barangay Road, Rajah Buayan	Verified: 500 m Programmed: 10 km or 12 km	Derived: (none) Total Billing Amount: ₱4,970,604.80	The road elevation is the same as the ground elevation, indicating that there was no accomplishment. (p. 132 of SAO Report No. 2010-02)

⁸⁹ Judicial Affidavit dated June 1, 2022, pp. 5-40 (Record, Vol. 9, pp. 260-295)

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Limpongo-Sayap Road, Shariff Aguak	Verified: 3 km Programmed: 7 km	Derived: ₱1,484,000.00 Total Billing Amount: ₱2,621,823.60	Total billing amount is false and overstated (p. 138 of SAO Report No. 2010-02)
Maganoy-Lebak Road, Shariff Aguak	Verified: 2 km Programmed: 8.5 km	Derived: ₱814,000.00 Total Billing Amount: ₱2,672,181.30	Total billing amount is false and overstated (p. 139 of SAO Report No. 2010-02)
Bagong-Meta Road, Shariff Aguak	Verified: The road is passable only until 2 km	Derived: ₱1,118,000.00 Total Billing Amount: ₱1,938,251.50	Total billing amount is false and overstated (p. 138 of SAO Report No. 2010-02)
Poblacion II-Satan FMR, Shariff Aguak	Verified: 1.3 km Programmed: 6 km or 4 km	Derived: ₱583,197.81 Total Billing Amount: ₱1,660,430.70	Total billing amount is false and overstated

21. After conducting the ocular inspections and validation, her team prepared their observations and findings, which are incorporated in Special Audit Report 2010-02 (Exhibit QQ).⁹⁰

She further testified:

1. The projects they inspected all involved the rehabilitation of roads.⁹¹
2. They inspected the projects around two (2) years after their supposed completion.⁹²
3. Rehabilitation of roads means that the road is paved with a servicing compound of soil, sand and gravel. It does not involve the cementing and asphaltting of the road.⁹³
4. The road is not necessarily more vulnerable to the elements, but if it is not properly compacted, it will be easily eroded.⁹⁴
5. It is not necessary to maintain the road every six (6) months. If the road is properly compacted, repairs will be required after ten (10) to fifteen (15) years.⁹⁵

⁹⁰ *Judicial Affidavit* dated June 1, 2022, p. 40 (Record, Vol. 9, p. 295)

⁹¹ TSN, July 4, 2022, p. 7

⁹² TSN, July 4, 2022, p. 15

⁹³ TSN, July 4, 2022, pp. 7-8

⁹⁴ TSN, July 4, 2022, p. 8

⁹⁵ TSN, July 4, 2022, pp. 10-12

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6. If the rehabilitated road is properly compacted, and with proper dredging on both sides, it will last twenty (20) years, and will not require maintenance.⁹⁶
7. Based on the DPWH manual, properly constructed or compacted roads should last ten to fifteen years, or even longer.⁹⁷
8. The road is properly compacted if it is still visible during the ocular inspection.⁹⁸
9. At the time of the inspections, the roads were already heavily vegetated, meaning that grass and several plants were already growing on the street.⁹⁹
10. She concluded that there were no improvements on the roads and they were not often used because the said roads were already heavily vegetated.¹⁰⁰
11. She was able to determine if the roads were properly compacted even after two (2) years of being exposed to the elements, storms, and floods.¹⁰¹
12. Properly compacted means that the road was properly compressed.¹⁰²
13. Compacting was required for all projects. Every layer of the road must be compacted.¹⁰³
14. If the road is properly compacted, it will not be easily removed. Tall grass and vines on the surface of the road indicate that the road was not properly compacted.¹⁰⁴
15. For the projects subject of these cases, the width of the roads was all right, but the length was shorter.¹⁰⁵
16. She knew that the length was shorter because there were traces of materials installed on the portions that have been repaired

⁹⁶ TSN, July 4, 2022, pp. 14-15

⁹⁷ TSN, July 4, 2022, pp. 32-33

⁹⁸ TSN, July 4, 2022, p. 21

⁹⁹ TSN, July 4, 2022, pp. 22-23

¹⁰⁰ TSN, July 4, 2022, pp. 25-26

¹⁰¹ TSN, July 4, 2022, pp. 26-27

¹⁰² TSN, July 4, 2022, p. 27

¹⁰³ TSN, July 4, 2022, pp. 43-44

¹⁰⁴ TSN, July 4, 2022, p. 30

¹⁰⁵ TSN, July 4, 2022, p. 39

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but there was only a trail in the rest of the area where the road should have been.¹⁰⁶

17. The road was not passable by any vehicle.¹⁰⁷
18. The roads that were shorter in length were not constructed as planned.¹⁰⁸
19. There was grass on the portions that were not properly compacted, and the elevation is not smooth or level.¹⁰⁹
20. The projects wherein no work was undertaken were muddy. Ordinary soil was visible in the area.¹¹⁰
21. There were traces of materials installed on the portions where work was undertaken. For the portions where no work was undertaken, there were no traces.¹¹¹
22. The fuel was reflected in the unit cost analysis but she did not make an evaluation of the same because the equipment lacked specifications.¹¹²

In his Judicial Affidavit dated June 22, 2022, **Hernani D. Maravilla**, former COA employee, identified Exhibits U-9, U-10 to U-10-b, U-11 to U-11-b, U-12, U-14, CC-9, CC-14 to CC-14-b, CC-15 to CC-15-b, CC-18, JJJ-9, JJJ-10 to JJJ-10-b, JJJ-11 to JJJ-11-b, JJJ-12, and JJJ-14, and declared:

1. He was connected with the COA from 1983 until his retirement in 2019.¹¹³
2. From 1995 to March 14, 2015, he held the position of Senior Technical Audit Specialist. As such, he assisted the Special Audits Office (SAO) in the conduct of special audit, specifically with respect to the technical aspect of the infrastructure projects, which refers to the reasonableness of the project, *i.e.*, whether or not the project cost is excessive based on the quantity and the unit price of the items involved, and its compliance with R.A. No. 9184.¹¹⁴

¹⁰⁶ TSN, July 4, 2022, pp. 39-40

¹⁰⁷ TSN, July 4, 2022, p. 40

¹⁰⁸ TSN, July 4, 2022, p. 42

¹⁰⁹ TSN, July 4, 2022, pp. 41-42

¹¹⁰ TSN, July 4, 2022, pp. 41-42

¹¹¹ TSN, July 4, 2022, p. 43

¹¹² TSN, July 4, 2022, p. 19

¹¹³ *Judicial Affidavit* dated June 22, 2022, pp. 2-3 (Record, Vol. 10, pp. 23-24)

¹¹⁴ *Judicial Affidavit* dated June 22, 2022, p. 3 (Record, Vol. 10, p. 24)

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3. He assisted the SAO in the conduct of special audit in 2010 (Exhibits PP and PP-2), specifically with respect to the inspection of the various projects of the Provincial Government of Maguindanao.¹¹⁵
4. The audit was conducted from February 2010 to January 2011. He joined the special audit team as a member of the Inspectorate Team sometime in September 2010. The team inspected the projects for the rehabilitation of Barangay Road, Mamasapano-Manungkaling, FMR, Mamasapano (Old Maganoy) and Poblacion Mamasapano-Barangay Tuka, among others.¹¹⁶
5. Before conducting the actual inspection of the projects, they first reviewed the pertinent documents such as Program of Work and Detailed Estimates/Back Up Sheets to verify the correctness of the quantity based on the Program of Work and Detailed Estimate.¹¹⁷
6. The Program of Work was used to determine the project cost based on the items or scope of work described therein, such as sub-grade preparation, embankment, aggregate base course. It was used as the basis for the inspection in the absence of approved plans and specifications.¹¹⁸
7. The Detailed Estimates reflect the summary of the project cost, broken down into quantity and unit cost.¹¹⁹
8. Back Up Sheets are the detailed derivation of the items found in the Detailed Estimates.¹²⁰
9. Sub-grade preparation refers to the preparation of sub-grade for the support of overlying structural layers.¹²¹
10. Embankment refers to suitable filling materials compacted to attain the desired grade and elevation of the road.¹²²
11. Aggregate base course refers to filling materials consisting of hard, durable particles or fragments of crushed stones, slag, sand or gravel. If the said materials are not available, a mixture of limestone and crushed gravel may be used.¹²³

¹¹⁵ *Judicial Affidavit* dated June 22, 2022, p. 3 (Record, Vol. 10, p. 24)

¹¹⁶ *Judicial Affidavit* dated June 22, 2022, p. 4 (Record, Vol. 10, p. 25)

¹¹⁷ *Judicial Affidavit* dated June 22, 2022, p. 4 (Record, Vol. 10, p. 25)

¹¹⁸ *Judicial Affidavit* dated June 22, 2022, p. 4 (Record, Vol. 10, p. 25)

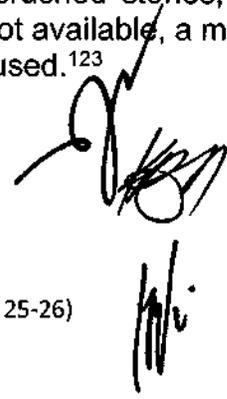
¹¹⁹ *Judicial Affidavit* dated June 22, 2022, p. 4 (Record, Vol. 10, p. 25)

¹²⁰ *Judicial Affidavit* dated June 22, 2022, pp. 4-5 (Record, Vol. 10, pp. 25-26)

¹²¹ *Judicial Affidavit* dated June 22, 2022, p. 5 (Record, Vol. 10, p. 26)

¹²² *Judicial Affidavit* dated June 22, 2022, p. 5 (Record, Vol. 10, p. 26)

¹²³ *Judicial Affidavit* dated June 22, 2022, p. 5 (Record, Vol. 10, p. 26)

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12. After examining the documents, they conducted the actual inspection of the projects. They then compared their findings with the Statement of Work Accomplished—the certified actual accomplishment of the project, which also reflects the quantity of items actually completed—to determine if the representations therein are true and correct.¹²⁴
13. They inspected the following projects and made the following findings:
 - a. Rehabilitation of Barangay Road, Mamasapano-Manungkaling
 - i. The ocular inspection was conducted on October 19, 2010. He was accompanied by Dondon P. Marcos from the COA, Engrs. Samsudin Sema and Pendi Abpet, both from the Provincial Engineer's Office, and security escorts from the Philippine Army.¹²⁵
 - ii. The engineers from the Provincial Engineer's Office pinpointed to them the location of the project. The military helped them identify the location using GPS and military maps to make sure that the road they inspected was in fact the project site.¹²⁶
 - iii. They measured the width of Barangay Road, Mamasapano using a walking measuring wheel, and the length using GPS.¹²⁷
 - iv. They were unable to measure the thickness of the road because the soil elevation was more or less similar to the roadside, and it was covered with thick vegetation.¹²⁸
 - v. The road's width was only 4m, and not 6m, as programmed. The road was no longer passable by any type of service vehicle because it was in deep mud and covered with thick vegetation. The pipe culvert at the approach already collapsed. The project looked more like a trail than a road and they concluded that no projects were implemented

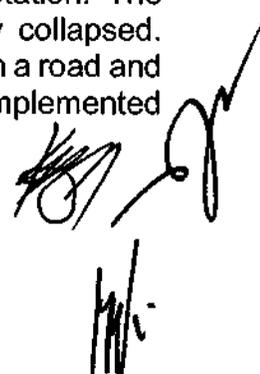
¹²⁴ Judicial Affidavit dated June 22, 2022, p. 5 (Record, Vol. 10, p. 26)

¹²⁵ Judicial Affidavit dated June 22, 2022, p. 6 (Record, Vol. 10, p. 27)

¹²⁶ Judicial Affidavit dated June 22, 2022, p. 6 (Record, Vol. 10, p. 27)

¹²⁷ Judicial Affidavit dated June 22, 2022, p. 6 (Record, Vol. 10, p. 27)

¹²⁸ Judicial Affidavit dated June 22, 2022, p. 6 (Record, Vol. 10, p. 27)



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during CYs 2008 and 2009 (p. 150 of the SAO Report).¹²⁹

- vi. They took pictures of the project site using his Canon Eos 550D digital camera.¹³⁰
 - vii. He gave the SD card containing the pictures to Arnel Pascual, Co-Team Leader of the special audit team. The latter made printouts of the pictures using their office printer.¹³¹
- b. Rehabilitation of Farm to Market Road, Mamasapano
- i. The ocular inspection was conducted on October 10, 2010. He was accompanied by Dondon P. Marcos from the COA, Engrs. Samsudin Sema and Pendi Abpet, both from the Provincial Engineer's Office, and security escorts from the Philippine Army.¹³²
 - ii. The engineers from the Provincial Engineer's Office pinpointed to them the location of the project. They confirmed the location using GPS and military maps. They also validated the location through Google Earth map.¹³³
 - iii. They measured the length and width of the road using a walking measuring wheel. They were unable to measure the thickness of the road because the elevation of the road is the same level as the existing ground.¹³⁴
 - iv. The road's length was only 500 m, and not 5 km and 6 km, as programmed in CY 2008 and 2009, respectively. The road led to an old deteriorated road which was already impassable, and which was the subject of another project (p. 137 of the SAO Report). All these indicate that there was no implementation of the project.¹³⁵

c. Rehabilitation of Poblacion Mamasapano – Brgy. Tuka

¹²⁹ Judicial Affidavit dated June 22, 2022, p. 7 (Record, Vol. 10, p. 28)

¹³⁰ Judicial Affidavit dated June 22, 2022, p. 9 (Record, Vol. 10, p. 30)

¹³¹ Judicial Affidavit dated June 22, 2022, p. 9 (Record, Vol. 10, p. 30)

¹³² Judicial Affidavit dated June 22, 2022, p. 10 (Record, Vol. 10, p. 31)

¹³³ Judicial Affidavit dated June 22, 2022, p. 10 (Record, Vol. 10, p. 31)

¹³⁴ Judicial Affidavit dated June 22, 2022, p. 10 (Record, Vol. 10, p. 31)

¹³⁵ Judicial Affidavit dated June 22, 2022, p. 11 (Record, Vol. 10, p. 32)



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- i. The ocular inspection was conducted on October 19, 2010. He was accompanied by Dondon P. Marcos from the COA, Engrs. Sema and Abpet, both from the Provincial Engineer's Office, and security escorts from the Philippine Army.¹³⁶
 - ii. The engineers from the Provincial Engineer's Office pinpointed to them the location of the project. They confirmed the location using GPS and military maps. They also validated the location through Google Earth map.¹³⁷
 - iii. They measured the length of the road through GPS, while they measured the width using a walking measuring wheel. They were unable to measure the thickness of the road because it was vegetated.¹³⁸
 - iv. The road's length was only 1.3 km, and not 7 km, as programmed. Only the approach of the road has visible accomplishment. The road ends in a vegetated area. (p. 137 of the SAO Report).¹³⁹
 - v. The total cost is only ₱557,000.00, in contrast to the total billing amount of ₱3,000,032.46, which is false and overstated.¹⁴⁰
14. After the ocular inspection and validation of the said projects, they prepared their observations and findings which are incorporated in Special Audit Report No. 2010-02 (Exhibit QQ).¹⁴¹

He further testified:

1. The Program of Work is the estimate of the project. It is prepared prior to the implementation of the project, and has nothing to do with the implementation of the project.¹⁴²
2. The Statement of Work Accomplished is the document that reflects the actual work completed in the project.¹⁴³

¹³⁶ Judicial Affidavit dated June 22, 2022, p. 13 (Record, Vol. 10, p. 34)

¹³⁷ Judicial Affidavit dated June 22, 2022, p. 13 (Record, Vol. 10, p. 34)

¹³⁸ Judicial Affidavit dated June 22, 2022, p. 13 (Record, Vol. 10, p. 34)

¹³⁹ Judicial Affidavit dated June 22, 2022, p. 15 (Record, Vol. 10, p. 36)

¹⁴⁰ Judicial Affidavit dated June 22, 2022, p. 15 (Record, Vol. 10, p. 36)

¹⁴¹ Judicial Affidavit dated June 22, 2022, p. 16 (Record, Vol. 10, p. 37)

¹⁴² TSN, July 18, 2022, pp. 14-15

¹⁴³ TSN, July 18, 2022, p. 16

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3. The road that was rehabilitated was a gravel road. Gravel is a combination of hard stone or rock.¹⁴⁴
4. The road does not have concrete. The concrete road seen in the pictures is not part of the project, but is part of the national road from where the project started.¹⁴⁵
5. It was possible for the projects to deteriorate from exposure to natural elements such as weather, calamities, storms and earthquakes in the span of two (2) years.¹⁴⁶
6. It is possible for the road to deteriorate, but it is not possible for the road to be washed out such that traces of the rehabilitation could no longer be seen. They concluded that there was no rehabilitation made because, as the pictures show, no traces of the rehabilitation can be seen.¹⁴⁷
7. Based on the Program of Work, the embankment has a thickness of more or less 16 cm, and the aggregate base course has at least 15 to 20 cm. The total elevation would have been around one foot. It is not possible for one foot of filling materials to disappear without a trace within two years. Furthermore, the pictures show that the road elevation is the same as the existing ground, indicating that nothing was put there.¹⁴⁸
8. The purpose of the project was to rehabilitate, meaning that there was an existing road that must be fixed, and should be filled by at least one foot from the existing ground.¹⁴⁹
9. Base course refers to materials composed of stones or hard rocks, and is used for the surface course of the road. It should be compacted up to the desired hardness, which should not be easily washed out or ruined by mere rain or exposure to the elements.¹⁵⁰
10. In the Program of Works for Barangay Manungkaling, the road's length is about 7.5 km. They did not go through the entire 7.5 km, but only inspected a portion of it. They went from the beginning to the middle of the project, and stopped when the road became impassable. They concluded that there was no rehabilitation made based on the condition of the road.¹⁵¹

¹⁴⁴ TSN, July 18, 2022, pp. 26-27

¹⁴⁵ TSN, July 18, 2022, p. 28

¹⁴⁶ TSN, July 18, 2022, pp. 29-31

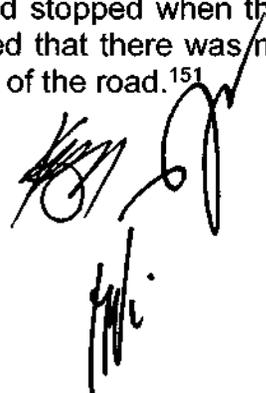
¹⁴⁷ TSN, July 18, 2022, p. 32

¹⁴⁸ TSN, July 18, 2022, pp. 32-33

¹⁴⁹ TSN, July 18, 2022, p. 33

¹⁵⁰ TSN, July 18, 2022, p. 33

¹⁵¹ TSN, July 18, 2022, pp. 35, 39-41



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11. They do not have a record showing the point where the road became impassable.¹⁵²
12. The Tuka project was 7 km long. They inspected only around 1.3 km and there were no traces of rehabilitation thereafter. It was impassable and ended in thick vegetation, as seen in the picture.¹⁵³
13. They did not inspect the entire length of 7 km. Their conclusion that there was nothing beyond the impassable part was based on their judgment on the actual condition of the road.¹⁵⁴
14. The Old Maganoy project was supposedly 5 km long. The project engineer pinpointed to them the start and end of the project, but when they measured the said portion, it was only 500 m.¹⁵⁵
15. The project was 5 km, as per scope of work, but the actual accomplishment was only 500 m, based on the inspection.¹⁵⁶
16. He considered the 500 m portion duly accomplished because there were traces of rehabilitation.¹⁵⁷
17. Accused Abpet and Sema accompanied them during the inspection.¹⁵⁸
18. For the Farm to Market Road, they went through the entire 5 km, riding the military truck. Only 500 m was rehabilitated based on the information given to them by the representative from the provincial government.¹⁵⁹
19. They determined that there was rehabilitation because although the filling materials had already deteriorated, there were still traces of rehabilitation. There was nothing beyond the 500 m portion.¹⁶⁰
20. For the Tuka project, they inspected only 1.3 km. That portion had visible traces of rehabilitation. The military truck could not go beyond that point because of the deep mud and heavy vegetation.¹⁶¹

¹⁵² TSN, July 18, 2022, p. 42

¹⁵³ TSN, July 18, 2022, p. 44

¹⁵⁴ TSN, July 18, 2022, p. 45

¹⁵⁵ TSN, July 18, 2022, p. 47

¹⁵⁶ TSN, July 18, 2022, pp. 50-51

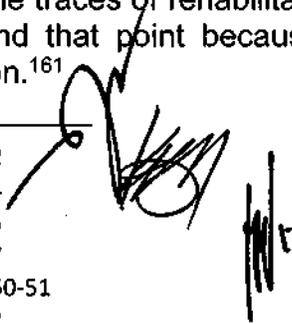
¹⁵⁷ TSN, July 18, 2022, p. 52

¹⁵⁸ TSN, July 18, 2022, pp. 53-54

¹⁵⁹ TSN, July 18, 2022, pp. 54-55

¹⁶⁰ TSN, July 18, 2022, pp. 56-57

¹⁶¹ TSN, July 18, 2022, p. 58

Handwritten signature and initials in black ink, located at the bottom right of the page, overlapping the footnotes.

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21. Accused Abpet and Sema accompanied them and identified the project. They (Inspectorate Team) concluded that there was nothing beyond the portion inspected because Abpet and Sema would have told them if there was work done after the impassable portion, but they (Abpet and Sema) did not do so.¹⁶²
22. It is the same for Manungkaling. Their guides should have informed them if rehabilitation work was done beyond the impassable portion, but their guides did not do so.¹⁶³
23. He was assigned to verify the Accomplishment Report stating that the project was one hundred percent completed based on the Program of Work.¹⁶⁴

In his Judicial Affidavit dated June 15, 2022, **Julius B. Uy**, Retail Sales Coordinator, National Sales Division of Petron Corporation (Petron), declared:

1. He has been with Petron since June 2011.¹⁶⁵
2. As Retail Sales Coordinator, he coordinates matters from other internal departments in relation to the Retail Sales Department; has access to dealer performance, including sales/purchase data; reports to top management calamities or incidents involving the operations of Retail Stations, among others.¹⁶⁶
3. After their legal department endorsed to him the subpoena from the Office of the Ombudsman, he looked for the requested documents in their SAP database system and printed those that were available (Exhibits ZZ, ZZ-1, ZZ-2 and ZZ-2-a). Thereafter, he certified each page and submitted them to the Office of the Ombudsman.¹⁶⁷
4. The Equipment Loan Agreement is executed between Petron and the dealer, and contains a list of equipment Petron loaned to the dealer during the effectivity of the Retail Dealer Contract. The said equipment includes dispensing pumps, Petron signages, and underground tanks (UGT), among others.¹⁶⁸
5. The UGT used for storing gasoline and diesel fuel is installed underground in all Petron stations. The average smallest UGT

¹⁶² TSN, July 18, 2022, pp. 59-61

¹⁶³ TSN, July 18, 2022, pp. 61-62

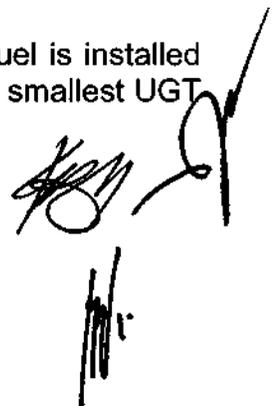
¹⁶⁴ TSN, July 18, 2022, p. 62

¹⁶⁵ Judicial Affidavit dated June 15, 2022, p. 1 (Record, Vol. 10, p. 87)

¹⁶⁶ Judicial Affidavit dated June 15, 2022, p. 2 (Record, Vol. 10, p. 88)

¹⁶⁷ Judicial Affidavit dated June 15, 2022, p. 2 (Record, Vol. 10, p. 88)

¹⁶⁸ Judicial Affidavit dated June 15, 2022, p. 3 (Record, Vol. 10, p. 89)



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has a capacity of 7,500 liters, and a big UGT can store 30,000 to 40,000 liters. The number of UGT installed in Petron stations depends on the size and the number of products being offered by a particular station.¹⁶⁹

6. He did not have access to information on the fuel tank capacity of the Shariff Aguak Petron Station so he inquired from his counterpart in the engineering department on the matter. He was told that Shariff Aguak Petron Station has five (5) UGT – one (1) for XCS (7,500 liter capacity), two (2) for XTR (7,500 liter capacity for each), and two (2) for ADO (15,500 liter capacity for each).¹⁷⁰
7. The reference code “CN 1000603” is indicated on the upper left part of the *Table of Monthly Fuel Delivery made to Datu Andal Ampatuan for CY 2007, 2008 and 2009* (Exhibits ZZ-2 and ZZ-2-a). The said code refers to the customer number of the dealer, Ampatuan, Datu Andal.¹⁷¹
8. The said document shows the volume of fuel, in kiloliters, delivered monthly to Mr. Ampatuan’s Petron Station in Shariff Aguak, Maguindanao for 2007, 2008 and 2009.¹⁷²
9. Gasoline fuel (XTR Unleaded, Unleaded) and diesel fuel (ADO Neat, ADO) were delivered to the Shariff Aguak Petron Station for CY 2007-2009. The heading “TOTAL VOLUME” refers to the total volume of gasoline and diesel fuel delivered to Mr. Ampatuan’s Petron Station in Shariff Aguak, Maguindanao for 2007, 2008 and 2009.¹⁷³

He further testified:

1. At the time of the subject transactions, he was not yet connected with Petron.¹⁷⁴
2. Normally, the Retail Dealer Contract (RDC) has an Equipment Loan Agreement (ELA) to bind the parties in the agreement that the equipment loaned to the dealers belongs to Petron and is just issued as a loan agreement.¹⁷⁵
3. His engineering counterpart has access to the database of equipment but the paper copy of the Equipment Loan

¹⁶⁹ *Judicial Affidavit* dated June 15, 2022, p. 3 (Record, Vol. 10, p. 89); TSN, August 15, 2022, p. 10, 12

¹⁷⁰ *Judicial Affidavit* dated June 15, 2022, p. 4 (Record, Vol. 10, p. 90)

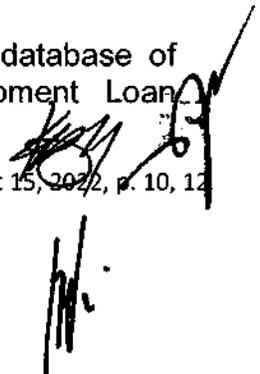
¹⁷¹ *Judicial Affidavit* dated June 15, 2022, p. 4 (Record, Vol. 10, p. 90)

¹⁷² *Judicial Affidavit* dated June 15, 2022, p. 4 (Record, Vol. 10, p. 90)

¹⁷³ *Judicial Affidavit* dated June 15, 2022, p. 4 (Record, Vol. 10, p. 90)

¹⁷⁴ TSN, August 15, 2022, p. 22

¹⁷⁵ TSN, August 15, 2022, pp. 26-27



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Agreement was not turned over to him, together with the RDC.¹⁷⁶

4. The term of the Retail Dealership Contract is five (5) years.¹⁷⁷ Based on the said contract (Exhibit ZZ), the relationship between Petron and the retailer expired after December 31, 2007.¹⁷⁸
5. He does not know if the contract was renewed.¹⁷⁹
6. After the contract expires, delivery can still be effected after the date of expiration if the contract is still in the process of renewal.¹⁸⁰
7. Petron still delivered gasoline and diesel fuels to Shariff Aguak Petron Station in 2008 and 2009. He does not know why there was no Retail Dealer Contract.¹⁸¹
8. It is possible for a dealer to source fuel from another brand such as Caltex, Shell, or Phoenix, but it is not authorized. The contract stipulates that the supply should only come from a designated supply point.¹⁸²
9. Fuels are normally delivered to the dealership stations by tank trucks from a designated supply point.¹⁸³
10. The smaller trucks can carry 14,000 liters, and the big one can carry 40,000 liters. The trucks normally have partitions to carry different types of fuel.¹⁸⁴
11. The estimated shelf life of diesel depends on the conditions of the tank. If it is sealed, it could last three to five months.¹⁸⁵
12. He has no knowledge of the volume of diesel sold by Shariff Aguak to the Provincial Government of Maguindanao. Their database does not show such information.¹⁸⁶

¹⁷⁶ TSN, August 15, 2022, p. 27

¹⁷⁷ TSN, August 15, 2022, p. 31

¹⁷⁸ TSN, August 15, 2022, p. 33

¹⁷⁹ TSN, August 15, 2022, p. 33

¹⁸⁰ TSN, August 15, 2022, p. 43

¹⁸¹ TSN, August 15, 2022, p. 42

¹⁸² TSN, August 15, 2022, pp. 50-51

¹⁸³ TSN, August 15, 2022, p. 48

¹⁸⁴ TSN, August 15, 2022, p. 49

¹⁸⁵ TSN, August 15, 2022, p. 36

¹⁸⁶ TSN, August 15, 2022, p. 41

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13. For the subject station, the dealer, Mr. Ampatuan, owns the real estate.¹⁸⁷

The following exhibits offered by the prosecution were admitted in evidence:¹⁸⁸

Disbursement Voucher No. / Date	Purchase Request No. / Date	Charge Invoice No. / Date	Official Receipt No. / Date	Purchase Order No. / Date	Abstract of Bid Bid/Canvass No.
101-2008-01-312 January 31, 2008 (Exhibit A)	925 September 18, 2007 (Exhibit A-1)	1738 October 19, 2007 (Exhibit A-2)	1446 October 23, 2007 (Exhibit A-3)	493 October 19, 2007 (Exhibit A-4)	360 (Exhibit A-5 to A-8)
101-2008-01-313 January 31, 2008 (Exhibit B)	925 August 14, 2007 (Exhibit B-1)	1733 September 24, 2007 (Exhibit B-2)	1440 September 28, 2007 (Exhibit B-3)	496 October 24, 2007 (Exhibit B-4)	359 (Exhibits B-5 to B-8)
101-2008-01-315 January 31, 2008 (Exhibit C)	992 October 1, 2007 (Exhibit C-1)	1741 November 2, 2007 (Exhibit C-2)	1451 November 12, 2007 (Exhibit C-3)	524 November 2, 2007 (Exhibit C-4)	378 (Exhibits C-5 to C-8)
101-2008-01-316 January 31, 2008 (Exhibit D)	989 October 4, 2007 (Exhibit D-1)	1742 November 5, 2007 (Exhibit D-2)	1452 November 14, 2007 (Exhibit D-3)	521 November 5, 2007 (Exhibit D-4)	381 (Exhibits D-5 to D-8)
101-2008-01-317 January 31, 2008 (Exhibit E)	988 October 15, 2007 (Exhibit E-1)	1745 November 15, 2007 (Exhibit E-2)	1455 November 19, 2007 (Exhibit E-3)	520 November 16, 2007 (Exhibit E-4)	382 (Exhibits E-5 to E-8)
101-2008-01-318 January 31, 2008 (Exhibit F)	990 October 11, 2007 (Exhibit F-1)	1743 November 12, 2007 (Exhibit F-2)	1453 November 15, 2007 (Exhibit F-3)	522 November 12, 2007 (Exhibit F-4)	380 (Exhibits F-5 to F-8)
101-2008-01-319 January 31, 2008 (Exhibit G)	1012 October 19, 2007 (Exhibit G-1)	1747 November 20, 2007 (Exhibit G-2)	1456 November 22, 2007 (Exhibit G-3)	544 November 20, 2007 (Exhibit G-4)	386 (Exhibits G-5 to G-8)
101-2008-01-320 January 31, 2008 (Exhibit H)	992 October 19, 2007 (Exhibit H-1)	1748 November 22, 2007 (Exhibit H-2)	1457 November 26, 2007 (Exhibit H-3)	523 November 22, 2007 (Exhibit H-4)	379 (Exhibit H-5 to H-8)
101-2008-01-321 January 31, 2008 (Exhibit I)	1013 October 12, 2007 (Exhibit I-1)	1744 November 14, 2007 (Exhibit I-2)	1454 November 16, 2007 (Exhibit I-3)	545 November 14, 2007 (Exhibit I-4)	387 (Exhibits I-5 to I-8)
101-2008-01-329 January 31, 2008 (Exhibit J)	987 October 22, 2007 (Exhibit J-1)	1749 November 23, 2007 (Exhibit J-2)	1458 November 28, 2007 (Exhibit J-3)	519 November 23, 2007 (Exhibit J-4)	383 (Exhibits J-5 to J-8)
101-2008-01-349 January 31, 2008 (Exhibit K)	916 September 1, 2007 (Exhibit K-1)	1735 October 4, 2007 (Exhibit K-2)	1443 October 12, 2007 (Exhibit K-3)	486 October 4, 2007 (Exhibit K-4)	347 (Exhibits K-5 to K-8)
101-2008-01-350 January 31, 2008 (Exhibit L)	895 September 14, 2007 (Exhibit L-1)	1736 October 15, 2007 (Exhibit L-2)	1444 October 17, 2007 (Exhibit L-3)	468 October 15, 2007 (Exhibit L-4)	334 (Exhibits L-5 to L-8)
101-2008-01-351 January 31, 2008 (Exhibit M)	927 September 15, 2007 (Exhibit M-1)	1737 October 17, 2007 (Exhibit M-2)	1445 October 19, 2007 (Exhibit M-3)	495 October 17, 2007 (Exhibit M-4)	358 (Exhibits M-5 to M-8)

¹⁸⁷ TSN, August 15, 2022, p. 55

¹⁸⁸ Resolution dated November 7, 2022; Record, Vol. 10, pp. 131-134

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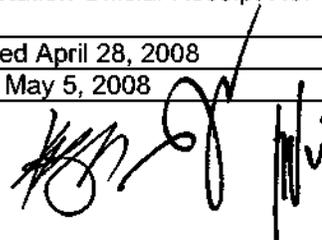
Disbursement Voucher No. / Date	Purchase Request No. / Date	Charge Invoice No. / Date	Official Receipt No. / Date	Purchase Order No. / Date	Abstract of Bid Bid/Canvass No.
101-2009-2-140 February 16, 2009 (Exhibit N)	214 December 8, 2008 (Exhibit N-1)	1755 January 8, 2009 (Exhibit N-2)	1462 January 16, 2009 (Exhibit N-3)	110 January 8, 2009 (Exhibit N-4)	049 (Exhibits N-5 to N-8)
100-2009-02-141 February 16, 2009 (Exhibit O)	209 December 8, 2008 (Exhibit O-1)	1757 January 9, 2009 (Exhibit O-2)	1466 January 19, 2009 (Exhibit O-3)	232 January 7, 2009 (Exhibit O-4)	073 (Exhibits O-5 to O-8)
100-2009-02-143 February 16, 2009 (Exhibit P)	215 December 12, 2008 (Exhibit P-1)	1759 January 15, 2009 (Exhibit P-2)	1471 January 20, 2009 (Exhibit P-3)	109 January 15, 2009 (Exhibit P-4)	048 (Exhibits P-5 to P-8)
100-2009-02-144 February 16, 2009 (Exhibit Q)	206 December 15, 2008 (Exhibit Q-1)	1762 January 16, 2009 (Exhibit Q-2)	1474 January 21, 2009 (Exhibit Q-3)	077 January 16, 2009 (Exhibit Q-4)	022 (Exhibits Q-5 to Q-8)
100-2009-2-145 February 16, 2009 (Exhibit R)	208 December 18, 2008 (Exhibit R-1)	1765 January 19, 2009 (Exhibit R-2)	1477 January 22, 2009 (Exhibit R-3)	076 January 19, 2009 (Exhibit R-4)	020 (Exhibits R-5 to R-8)
100-2009-2-146 February 16, 2009 (Exhibit S)	204 December 23, 2008 (Exhibit S-1)	1770 January 20, 2009 (Exhibit S-2)	1480 January 23, 2009 (Exhibit S-3)	078 January 23, 2009 (Exhibit S-4)	024 (Exhibits S-5 to S-8)

Exhibit	Document
T	Disbursement Voucher No. 101-2008-04-10 dated April 2, 2008
T-1	Shariff Aguak Petron Station Charge Invoice No. 1310 dated January 1, 2008
T-2	Shariff Aguak Petron Station Official Receipt No. 5016 dated February 29, 2008
T-3	Purchase Request dated January 7, 2008
T-4	Purchase Order dated January 9, 2008
T-5	Summary of Payrolls for the period January 13-31, 2008
T-6	Timebook and Payroll Sheet No. 101-2008-04-25
T-7	Summary of Payrolls for the period February 2-25, 2008
T-8	Timebook and Payroll Sheet No. 101-2008-04-15
T-9	Program of Work/Budget Cost for Roads and Bridges dated January 2, 2008 for Rehab. Of Bagong Farm to Market Road
T-10 to T-10-b	Detailed Estimates for Rehab. Of Bagong Farm to Market Road, Shariff Aguak, Maguindanao
T-11 to T-11-b	Back Up Sheet for Rehab. Of Bagong Farm to Market Road, Shariff Aguak, Maguindanao
T-12	Statement of Work Accomplished As of February 26, 2008 for Rehab. of Bagong FMR
T-14 and T-14-a	Photographs of Rehab of Bagong FMR inspected on October 13, 2010
U	Disbursement Voucher No. 101-2008-04-11 dated April 2, 2008
U-1	Shariff Aguak Petron Station Charge Invoice No. 1316 dated February 18, 2008
U-2	Shariff Aguak Petron Station Official Receipt No. 5017 dated March 28, 2008
U-3	Purchase Request dated February 5, 2008
U-4	Purchase Order dated February 12, 2008
U-5	Summary of Payrolls for the period February 19-29, 2008
U-6	Timebook and Payroll Sheet No. 101-2008-04-12
U-7	Summary of Payrolls for the period March 1-25, 2008
U-8	Timebook and Payroll Sheet No. 101-2008-04-08

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Exhibit	Document
U-9	Program of Work/Budget Cost for Roads and Bridges dated January 2, 2008 for Rehab. Of Farm to Market Road
U-10 to U-10-b	Detailed Estimates for Rehab. Of Farm to Market Road, Mamasapano, Maguindanao
U-11 to U-11-b	Back Up Sheet for Rehab. Of Farm to Market Road, Mamasapano, Maguindanao
U-12	Statement of Work Accomplished As of March 26, 2008 for Rehab. of Farm to Market Road
U-14 and U-14-a	Photographs of Old Maganoy FMR inspected on October 10, 2010
V	Disbursement Voucher No. 101-2008-04-18 dated April 2, 2008
V-1	Shariff Aguak Petron Station Charge Invoice No. 1311 dated January 11, 2008
V-2	Shariff Aguak Petron Station Official Receipt No. 5015 dated February 29, 2008
V-3	Purchase Request dated January 4, 2008
V-4	Purchase Order dated January 10, 2008
V-5	Summary of Payrolls for the period January 12-31, 2008
V-6	Timebook and Payroll Sheet No. 101-2008-04-26
V-7	Summary of Payrolls for the period February 2-27, 2008
V-8	Timebook and Payroll Sheet No. 101-2008-04-13
V-9	Program of Work/Budget Cost for Roads and Bridges dated January 2, 2008 for Rehab. Of Barangay Road
V-10 to V-10-b	Detailed Estimates for Rehab. Of Barangay Road, Shariff Aguak, Maguindanao
V-11 to V-11-b	Back Up Sheet for Rehab. Of Barangay Road, Shariff Aguak, Maguindanao
V-12	Statement of Work Accomplished As of February 27, 2008 for Rehab. of Barangay Road
V-14 and V-14-a	Photographs of Timbangan Barangay Road inspected on October 13, 2010
W	Disbursement Voucher No. 101-2008-04-21 dated April 2, 2008
W-1	Shariff Aguak Petron Station Charge Invoice No. 1314 dated January 16, 2008
W-2	Shariff Aguak Petron Station Official Receipt No. 5012 dated February 27, 2008
W-3	Purchase Request dated January 8, 2008
W-4	Purchase Order dated January 14, 2008
W-5	Summary of Payrolls for the period January 20-31, 2008
W-6	Timebook and Payroll Sheet No. 101-2008-04-22
W-7	Summary of Payrolls for the period February 2-23, 2008
W-8	Timebook and Payroll Sheet No. 101-2008-04-14
W-9	Program of Work/Budget Cost for Roads and Bridges dated January 2, 2008 for Rehab. Of Tuayan – Labu-Labu Road
W-10 to W-10-b	Detailed Estimates for Rehab. Of Tuayan – Labu-Labu Road, Shariff Aguak, Maguindanao
W-11 to W-11-b	Back Up Sheet for Rehab. Of Tuayan – Labu-Labu Road, Shariff Aguak, Maguindanao
W-12	Statement of Work Accomplished As of February 25, 2008 for Rehab. of Tuayan – Labulabu Road
X	Disbursement Voucher No. 101-2008-7-13 dated July 3, 2008
X-1	Shariff Aguak Petron Station Charge Invoice No. 1325 dated May 12, 2008
X-2	Shariff Aguak Petron Station Official Receipt No. 5023 dated July 1, 2008
X-3	Purchase Request dated April 28, 2008
X-4	Purchase Order dated May 5, 2008



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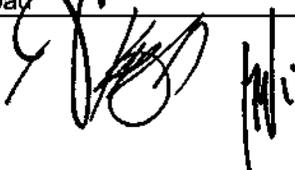
Exhibit	Document
X-5	Summary of Payrolls for the period June 1-16, 2008
X-6	Timebook and Payroll Sheet No. 101-2008-7-22
X-7	Summary of Payrolls for the period May 1-31, 2008
X-8	Timebook and Payroll Sheet No. 101-2008-7-34
X-9	Program of Work/Budget Cost for Roads and Bridges dated March 17, 2008 for Rehab. Of Barangay Road
X-10 to X-10-b	Detailed Estimates for Rehab. Of Barangay Road, Ampatuan, Maguindanao
X-11 to X-11-b	Back Up Sheet for Rehab. Of Barangay Road, Ampatuan, Maguindanao
X-12	Statement of Work Accomplished As of June 16, 2008 for Rehab. Of Barangay Road
Y	Disbursement Voucher No. 101-2008-7-14 dated July 3, 2008
Y-1	Shariff Aguak Petron Station Charge Invoice No. 1323 dated May 8, 2008
Y-2	Shariff Aguak Petron Station Official Receipt No. 5024 dated July 1, 2008
Y-3	Purchase Request dated April 24, 2008
Y-4	Purchase Order dated May 5, 2008
Y-5	Summary of Payrolls for the period May 9-30, 2008
Y-6	Timebook and Payroll Sheet No. 101-2008-7-37
Y-7	Summary of Payrolls for the period June 2-17, 2008
Y-8	Timebook and Payroll Sheet No. 101-2008-7-23
Y-9	Program of Work/Budget Cost for Roads and Bridges dated March 17, 2008 for Rehab. Of Meta - Talibarok Road
Y-10 to Y-10-b	Detailed Estimates for Rehab. Of Meta - Talibarok Road, Shariff Aguak, Maguindanao
Y-11 to Y-11-b	Back Up Sheet for Rehab. Of Meta - Talibarok Road, Shariff Aguak, Maguindanao
Y-12	Statement of Work Accomplished As of June 17, 2008 for Rehab. Of Meta - Talibarok Road
Y-14 and Y-14-a	Photographs of Talibarok-Meta Road inspected on October 12, 2010
Z	Disbursement Voucher No. 101-2008-7-17 dated July 3, 2008
Z-1	Shariff Aguak Petron Station Charge Invoice No. 1318 dated April 7, 2008
Z-2	Shariff Aguak Petron Station Official Receipt No. 5022 dated June 2, 2008
Z-3	Purchase Request dated March 26, 2008
Z-4	Purchase Order dated April 3, 2008
Z-5	Summary of Payrolls for the period April 8-30, 2008
Z-6	Timebook and Payroll Sheet No. 101-2008-7-30
Z-7	Summary of Payrolls for the period May 1-11, 2008
Z-8	Timebook and Payroll Sheet No. 101-2008-7-31
Z-9	Summary of Payrolls for the period May 13-31, 2008
Z-10	Timebook and Payroll Sheet No. 101-2008-7-33
Z-11	Program of Work/Budget Cost for Roads and Bridges dated March 17, 2008 for Rehab. Of Kitango – Katibpuan Prov'l Road
Z-12 to Z-12-b	Detailed Estimates for Rehab. Of Kitango-Katibpuan Road, Datu Saudi Ampatuan, Maguindanao
Z-13 to Z-13-b	Back Up Sheet for Rehab. Of Kitango-Katibpuan Provincial Road, Datu Saudi Ampatuan, Maguindanao
Z-14	Statement of Work Accomplished As of May 31, 2008 for Rehab. Of kitango [sic] - Katibpuan Road
AA	Disbursement Voucher No. 101-2008-7-19 dated July 3, 2008
AA-1	Shariff Aguak Petron Station Charge Invoice No. 1321 dated April 8, 2008

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Exhibit	Document
AA-2	Shariff Aguak Petron Station Official Receipt No. 5020 dated May 19, 2008
AA-3	Purchase Request dated March 30, 2008
AA-4	Purchase Order dated April 7, 2008
AA-5	Summary of Payrolls for the period April 9-30, 2008
AA-6	Timebook and Payroll Sheet No. 101-2008-7-28
AA-7	Summary of Payrolls for the period May 2-17, 2008
AA-8	Timebook and Payroll Sheet No. 101-2008-7-29
AA-9	Program of Work/Budget Cost for Roads and Bridges dated March 24, 2008 for Rehab. Of Limpongo - Talibarok Road
AA-10 to AA-10-b	Detailed Estimates for Rehab. Of Limpongo - Talibarok Road, Shariff Aguak, Maguindanao
AA-11 to AA-11-b	Back Up Sheet for Rehab. Of Limpongo - Talibarok Road, Shariff Aguak, Maguindanao
AA-12	Statement of Work Accomplished As of May 17, 2008 for Rehab. Of Limpongo - Talibarok Road
AA-14 and AA-14-a	Photographs of Limpongo-Talibarok Road (20% ECO FUND) inspected on October 11, 2010
BB	Disbursement Voucher No. 101-2008-7-20 dated July 3, 2008
BB-1	Shariff Aguak Petron Station Charge Invoice No. 1320 dated April 18, 2008
BB-2	Shariff Aguak Petron Station Official Receipt No. 5021 dated May 21, 2008
BB-3	Purchase Request dated April 2, 2008
BB-4	Purchase Order dated April 7, 2008
BB-5	Summary of Payrolls for the period May 3-18, 2008
BB-6	Timebook and Payroll Sheet No. 101-2008-7-32
BB-7	Summary of Payrolls for the period April 12-30, 2008
BB-8	Timebook and Payroll Sheet No. 101-2008-7-25
BB-9	Program of Work/Budget Cost for Roads and Bridges dated March 26, 2008 for Rehab. Of Barangay Road
BB-10 to BB-10-b	Detailed Estimates for Rehab. Of Barangay Road, Datu Abdullah Sangki, Maguindanao
BB-11 to BB-11-b	Back Up Sheet for Rehab. Barangay Road, Datu Abdullah Sangki, Maguindanao
BB-12	Statement of Work Accomplished As of May 18, 2008 for Rehab. Of Barangay Road
CC	Disbursement Voucher No. 401-2008-09-03 dated September 26, 2008
CC-1	Shariff Aguak Petron Station Charge Invoice No. 1329
CC-2	Shariff Aguak Petron Station Official Receipt No. 5031 dated June 30, 2008
CC-3	Purchase Request dated June 23, 2008
CC-4	Purchase Order dated June 30, 2008
CC-5	Disbursement Voucher No. 101-2008-09-02 dated September 26, 2008
CC-6	Shariff Aguak Petron Station Charge Invoice No. 1330 dated July 17, 2008
CC-7	Shariff Aguak Petron Station Official Receipt No. 5032
CC-8	Purchase Request dated July 7, 2008
CC-9	Summary of Payrolls for the period August 1-15, 2008
CC-10	Timebook and Payroll Sheet No. 101-2008-09-01
CC-11	Summary of Payrolls for the period July 1-31, 2008
CC-12	Timebook and Payroll Sheet No. 101-2008-09-04
CC-13	Program of Works/Budget Cost for Roads and Bridges dated June 9, 2008 for Rehabilitation of Poblacion Mamasapano – Brgy. Tuka Provincial Road



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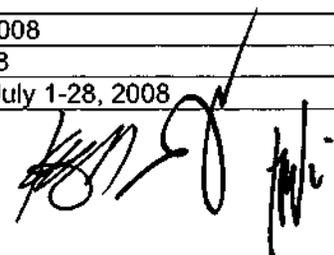
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Exhibit	Document
CC-14 to CC-14-b	Work Item Schedule for Rehabilitation of Poblacion Mamasapano – Brgy. Tuka Provincial Road
CC-15 to CC-15-b	Back-Up Sheet Computation for Rehabilitation of Poblacion Mamasapano – Brgy. Tuka Provincial Road
CC-16	Purchase Order dated July 15, 2008
CC-17 to CC-17-b	Back Up Sheet for Rehab. Of Limpongo-Talibarok Road, Shariff Aguak, Maguindanao
CC-18	Statement of Work Accomplished As of August 15, 2008 for Rehab. of Pob. Mamasapano – Brgy. Tuka Provincial Road
CC-20	Photographs of Poblacion-Brgy. Tuka, Mamasapano inspected on October 19, 2010
DD	Disbursement Voucher No. 101-2008-10-49 dated October 3, 2008
DD-1	Shariff Aguak Petron Station Charge Invoice No. 1333 dated July 9, 2008
DD-2	Shariff Aguak Petron Station Official Receipt No. 5033 dated July 30, 2008
DD-3	Purchase Request dated June 20, 2008
DD-4	Purchase Order dated June 27, 2008
DD-5	Summary of Payrolls for the period July 1-25, 2008
DD-6	Timebook and Payroll sheet No. 101-2008-01-59
DD-7	Program of Work/Budget Cost for Roads and Bridges dated June 17, 2008 for Rehab. Of Matagabong Farm to Market Road
DD-8 to DD-8-b	Detailed Estimates for Rehab. Of Matagabong Farm to Market Road, Ampatuan, Maguindanao
DD-9 to DD-9-b	Back Up Sheet for Rehab. Of Matagabong Farm to Market Road, Ampatuan, Maguindanao
DD-10	Statement of Work Accomplished As of July 25, 2008 for Rehab. of Matagabong Farm to Market Road
EE	Disbursement Voucher No. 101-2008-10-51 dated October 3, 2008
EE-1	Shariff Aguak Petron Station Charge Invoice No. 1334 dated July 3, 2008
EE-2	Shariff Aguak Petron Station Official Receipt No. 5087 dated August 25, 2008
EE-3	Purchase Request dated June 23, 2008
EE-4	Purchase Order dated June 30, 2008
EE-5	Summary of Payrolls for the period August 2-19, 2008
EE-6	Timebook and Payroll Sheet No. 101-2008-10-63
EE-7	Summary of Payrolls for the period July 3-30, 2008
EE-8	Timebook and Payroll Sheet No. 101-2008-10-58
EE-9	Program of Work/Budget Cost for Roads and Bridges dated June 17, 2008 for Rehab. Of Barangay Road
EE-10 to EE-10-b	Detailed Estimates for Rehab. Of Barangay Road, Rqjah [sic] Buayan, Maguindanao
EE-11 to EE-11-b	Back Up Sheet for Rehab. Of Barangay Road, Rajah Buayan, Maguindanao
EE-12	Statement of Work Accomplished As of August 20, 2008 for Rehab. of Barangay Road
EE-14 to EE-14-c	Photographs of Mileb, Rajah Buayan inspected on October 19, 2010
FF	Disbursement Voucher No. 101-2008-10-52 dated October 3, 2008
FF-1	Shariff Aguak Petron Station Charge Invoice No. 1331 dated July 1, 2008
FF-2	Shariff Aguak Petron Station Official Receipt No. 5034 dated August 1, 2008
FF-3	Purchase Request dated June 20, 2008
FF-4	Purchase Order dated June 27, 2008
FF-5	Summary of Payrolls for the period July 1-28, 2008



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Exhibit	Document
FF-6	Timebook and Payroll Sheet No. 101-2008-10-61
FF-7	Program of Work/Budget Cost for Roads and Bridges dated June 17, 2008 for Rehab. Of Farm to Market Road
FF-8 to FF-8-b	Detailed Estimates for Rehab. Of Farm to Market Road, Datu Saudi Ampatuan, Maguindanao
FF-9 to FF-9-b	Back Up Sheet for Rehab. Of Farm to Market Road, Datu Saudi Ampatuan, Maguindanao
FF-10	Statement of Work Accomplished As of July 29, 2008 for Rehab. of Farm to Market Road
GG	Disbursement Voucher No. 101-2008-10-53 dated October 3, 2008
GG-1	Shariff Aguak Petron Station Charge Invoice No. 1336 dated July 9, 2008
GG-2	Shariff Aguak Petron Station Official Receipt No. 5036 dated August 18, 2008
GG-3	Purchase Request dated June 23, 2008
GG-4	Purchase Order dated July 1, 2008
GG-5	Summary of Payrolls for the period August 2-13, 2008
GG-6	Timebook and Payroll Sheet No. 101-2008-10-67
GG-7	Summary of Payrolls for the period July 10-30, 2008
GG-8	Timebook and Payroll Sheet No. 101-2008-10-62
GG-9	Program of Work/Budget Cost for Roads and Bridges dated June 17, 2008 for Rehab. Of Tuayan – Limpongo
GG-10 to GG-10-b	Detailed Estimates for Rehab. Of Tuayan – Limpongo Road, Shariff Aguak, Maguindanao
GG-11 to GG-11-b	Back Up Sheet for Rehab. Of Tuayan – Limpongo Road, Shariff Aguak, Maguindanao
GG-12	Statement of Work Accomplished As of August 14, 2008 for Rehab. of Tuayan – Limpongo Road
GG-14 to GG-14-d	Photographs of Rehab of Tuayan-Limpongo Road (20% ECO FUND) inspected on October 11-12, 2010
HH	Disbursement Voucher No. 101-2008-10-55 dated October 3, 2008
HH-1	Shariff Aguak Petron Station Charge Invoice No. 1339 dated August 22, 2008
HH-2	Shariff Aguak Petron Station Official Receipt No. 5039 dated September 29, 2008
HH-3	Purchase Request dated August 11, 2008
HH-4	Purchase Order dated August 18, 2008
HH-5	Summary of Payrolls for the period September 1-30, 2008
HH-6	Timebook and Payroll Sheet No. 101-2008-10-68
HH-7	Summary of Payrolls for the period August 23-31, 2008
HH-8	Timebook and Payroll Sheet No. 101-2008-10-66
HH-9	Program of Work/Budget Cost for Roads and Bridges dated June 17, 2008 for Rehab. Of Unpaved Shouldering along Maganoy-Sapakan Prov'l road
HH-10 to HH-10-b	Detailed Estimates for Rehab. Of Unpaved Shouldering along Maganoy-Sapakan Prov'l Road, Shariff Aguak, Mag.
HH-11 to HH-11-b	Back Up Sheet for Rehab. Of Unpaved Shouldering along Maganoy-Sapakan Prov'l Road, Shariff Aguak, Mag.
HH-12	Statement of Work Accomplished As of September 25, 2008 for Rehab. of Unpaved Shouldering along Maganoy – Sapakan Prov'l. Road
HH-14 and HH-14-a	Photographs of Rehab of Unpaved Shoulder inspected on October 13, 2010
II	Disbursement Voucher No. 101-2008-11-117 dated November 12, 2008
II-1	Shariff Aguak Petron Station Charge Invoice No. 1345 dated October 3, 2008

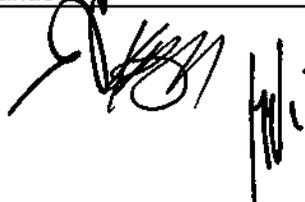
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Exhibit	Document
II-2	Shariff Aguak Petron Station Official Receipt No. 5044 dated October 31, 2008
II-3	Purchase Request dated September 22, 2008
II-4	Purchase Order dated September 29, 2008
II-5	Summary of Payrolls for the period October 4-28, 2008
II-6	Timebook and Payroll Sheet No. 101-2008-11-116
II-7	Program of Work/Budget Cost for Roads and Bridges dated September 15, 2008 for Rehab. Of Bagong – Meta Road
II-8 to II-8-b	Detailed Estimates for Rehab. Of Bagong – Meta Road, Shariff Aguak, Maguindanao
II-9 to II-9-b	Back Up Sheet for Rehab. of Bagong – Meta Road, Shariff Aguak, Maguindanao
II-10	Statement of Work Accomplished As of October 28, 2008 for Rehab. of Bagong – Meta Road
II-12 and II-12-a	Photographs of Bagong-Meta FMR (20% ECO Fund) inspected on October 13, 2010
JJ	Disbursement Voucher No. 101-2008-11-118 dated November 12, 2008
JJ-1	Shariff Aguak Petron Station Charge Invoice No. 1344 dated October 1, 2008
JJ-2	Shariff Aguak Petron Station Official Receipt No. 5045 dated November 6, 2008
JJ-3	Purchase Request dated September 22, 2008
JJ-4	Purchase Order dated September 30, 2008
JJ-5	Summary of Payrolls for the period October 2-31, 2008
JJ-6	Timebook and Payroll Sheet No. 101-2008-11-113
JJ-7	Summary of Payrolls for the period November 3-4, 2008
JJ-8	Timebook and Payroll Sheet No. 101-2008-11-112
JJ-9	Program of Work/Budget Cost for Roads and Bridges dated September 15, 2008 for Rehab. Of Limpongo-Sayap Road
JJ-10 to JJ-10-b	Detailed Estimates for Rehab. Of Limpongo – Sayap Road, Shariff Aguak, Maguindanao
JJ-11 to JJ-11-b	Back Up Sheet for Rehab. Of Limpongo – Sayap Road, Shariff Aguak, Maguindanao
JJ-12	Statement of Work Accomplished As of November 4, 2008 for Rehab. of Limpongo – Sayap Road
JJ-14 and JJ-14-a	Photographs of Rehabilitation of Limpongo-Sayap Road inspected on October 11, 2010
KK	Disbursement Voucher No. 101-2008-11-119 dated November 12, 2008
KK-1	Shariff Aguak Petron Station Charge Invoice No. 1343 dated September 30, 2008
KK-2	Shariff Aguak Petron Station Official Receipt No. 5046 dated November 7, 2008
KK-3	Purchase Request dated September 22, 2008
KK-4	Purchase Order dated September 30, 2008
KK-5	Summary of Payrolls for the period October 1-31, 2008
KK-6	Timebook and Payroll Sheet No. 101-2008-11-115
KK-7	Summary of Payrolls for the period November 3-5, 2008
KK-8	Timebook and Payroll Sheet No. 101-2008-11-111
KK-9	Program of Work/Budget Cost for Roads and Bridges dated September 15, 2008 for Rehab. Of Maganoy – Lebak Road
KK-10 to KK-10-b	Detailed Estimates for Rehab. Of Maganoy – Lebak Road, Shariff Aguak, Maguindanao
KK-11 to KK-11-b	Back Up Sheet for Rehab. Of Maganoy – Lebak Road, Shariff Aguak, Maguindanao



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Exhibit	Document
KK-12	Statement of Work Accomplished As of November 5, 2008 for Rehab. of Maganoy – Lebak Road
KK-14 and KK-14-a	Photographs of Maganoy-Lebak Road inspected on October 11, 2010
LL	Disbursement Voucher No. 101-2008-12-22 dated December 3, 2008
LL-1	Shariff Aguak Petron Station Charge Invoice No. 1350 dated November 11, 2008
LL-2	Shariff Aguak Petron Station Official Receipt No. 6153 dated December 31, 2008
LL-3	Purchase Request dated October 31, 2008
LL-4	Purchase Order dated November 7, 2008
LL-5	Summary of Payrolls for the period November 12-30, 2008
LL-6	Timebook and Payroll Sheet No. 101-2008-12-34
LL-7	Summary of Payrolls for the period December 1-29, 2008
LL-8	Timebook and Payroll Sheet No. 101-2008-12-33
LL-9	Program of Work/Budget Cost for Roads and Bridges dated October 15, 2008 for Rehab. Of Sapakan – Pidsandawan Provincial Road
LL-10 to LL-10-b	Detailed Estimates for Rehab. Of Sapakan – Pidsandawan Provincial Road, Rajah Buayan, Maguindanao
LL-11 to LL-11-b	Back Up Sheet for Rehab. Of Sapakan – Pidsandawan Provincial Road, Rajah Buayan, Maguindanao
LL-12	Statement of Work Accomplished As of November 29, 2008 for Rehab. of Sapakan-Pidsandawan Prov'l. Road
MM	Disbursement Voucher No. 101-2008-12-26 dated December 3, 2008
MM-1	Shariff Aguak Petron Station Charge Invoice No. 1347 dated October 1, 2008
MM-2	Shariff Aguak Petron Station Official Receipt No. 5047 dated December 2, 2008
MM-3	Purchase Request dated October 24, 2008
MM-4	Purchase Order dated October 29, 2008
MM-5	Summary of Payrolls for the period November 3-27, 2008
MM-6	Timebook and Payroll Sheet No. 101-2008-12-39
MM-7	Program of Work/Budget Cost for Roads and Bridges dated October 15, 2008 for Rehab. Of Poblacion II – Satan
MM-8 to MM-8-b	Detailed Estimates for Rehab. Of Poblacion II – Satan Farm to Market Road, Shariff Aguak, Maguindanao
MM-9 to MM-9-b	Back Up Sheet for Rehab. Of Poblacion II – Satan Farm to Market Road, Shariff Aguak, Maguindanao
MM-10	Statement of Work Accomplished As of November 27, 2008 for Rehab. of Poblacion II – Satan FMR
MM-12 and MM-12-a	Photographs of Poblacion II-Satan FMR inspected on October 13, 2010
NN	Disbursement Voucher No. 100-2009-03-173 dated March 30, 2009
NN-1	Shariff Aguak Petron Station Charge Invoice No. 2069 dated December 9, 2008
NN-2	Shariff Aguak Petron Station Official Receipt No. 6162 dated January 30, 2009
NN-3	Undated Purchase Request
NN-4	Undated Purchase Order
NN-5	Summary of Payrolls for the period January 2-21, 2009
NN-6	Timebook and Payroll Sheet No. 100-2009-03-172
NN-7	Summary of Payrolls for the period January 2-22, 2009
NN-8	Timebook and Payroll Sheet No. 100-2009-03-171
NN-9	Program of Work/Budget Cost for Roads and Bridges dated December 2, 2008 for Rehab. Of Limpongo – Talibarok Road

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Exhibit	Document
NN-10 to NN-10-b	Detailed Estimates for Rehab. Of Limpongo – Talibarok Road, Shariff Aguak, Maguindanao
NN-11	Statement of Work Accomplished As of January 22, 2009 for Rehab. of Limpongo – Talibarok Road
OO	Commission on Audit (COA) Office Order No. 2009-874 dated December 11, 2009
OO-1	COA Office Order No. 2010-874B dated June 17, 2010
PP	COA Office Order No. 2010-550 dated August 23, 2010
PP-1	COA Office Order No. 2010-605 dated September 15, 2010
PP-2	COA Travel Order No. 2010-098 dated September 14, 2010
PP-2-a	COA Travel Order No. 2010-103 dated September 27, 2010
QQ	Special Audits Office Report No. 2010-02
RR	Complaint of Ma. Gracia M. Pulido Tan, COA Chairperson
RR-1	Joint-Affidavit dated December 23, 2013
SS	Special Audits Office (SAO) Notice of Disallowance (ND) No. MAG-11-130-101-(08 & 09) dated December 28, 2011
TT	Complaint dated March 25, 2014 of Ma. Gracia M. Pulido Tan, COA Chairperson
TT-1	Joint Affidavit dated March 4, 2014
UU	SAO ND No. MAG-11-140-100 & 101 (08 & 09) dated December 28, 2011
VV	Memorandum dated July 7, 2010
VV-1	Letter dated August 11, 2010 of Ibrahim P. Ibay, DMD
VV-2	Letter of Samsia A. Mitmug, addressed to Susan P. Garcia
WW	Certification issued by Armi B. Dador on February 18, 2022
YY-1	Certification issued by Phillip Jason P. Roque
ZZ	Retail Dealer Contract entered into by and between Petron Corporation and Datu Andal U. Ampatuan, Jr.
ZZ-1	Dealer's Profile of Ampatuan, Datu Andal Jr.
ZZ-2 and ZZ-2-a	Table of monthly fuel delivery made to Datu Andal Ampatuan for CY 2007, 2008 and 2009
BBB	Memorandum dated July 7, 2010
CCC	1 st Indorsement dated July 12, 2010
DDD	Letter dated July 19, 2010 of Kautin M. Hanok, addressed to Hon. Zahara Upam Ampatuan
EEE	Letter dated July 28, 2010 of Violeta C. Cadet, addressed to Kautin M. Hanok
FFF	2 nd Indorsement dated August 5, 2010
GGG	1 st Indorsement dated August 14, 2010
HHH	Letter dated November 22, 2010 of Susan P. Garcia, addressed to Ms. Violeta C. Cadet
III	Bureau of Internal Revenue, Revenue District Office No. 107, Cotabato City Amended Report
JJJ	Disbursement Voucher No. 101-2008-04-19 dated April 2, 2008
JJJ-1	Shariff Aguak Petron Station Charge Invoice No. 1313 dated January 14, 2008
JJJ-2	Shariff Aguak Petron Station Official Receipt No. 5014 dated February 28, 2008
JJJ-3	Purchase Request dated January 4, 2008
JJJ-4	Purchase Order dated January 10, 2008
JJJ-5	Summary of Payrolls for the period February 1-26, 2008
JJJ-6	Timebook and Payroll Sheet No. 101-2008-04-17
JJJ-7	Summary of Payrolls for the period January 16-31, 2008
JJJ-8	Timebook and Payroll Sheet No. 101-2008-04-24
JJJ-9	Program of Work/Budget Cost for Roads and Bridges dated January 2, 2008 for Rehab. Of Barangay Road

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Exhibit	Document
JJJ-10 to JJJ-10-b	Detailed Estimates for Rehab. Of Barangay Road, Mamasapano, Maguindanao
JJJ-11 to JJJ-11-b	Back Up Sheet for Rehab. Of Barangay Road, Mamasapano, Maguindanao
JJJ-12	Statement of Work Accomplished As of February 26, 2008 for Rehab. of Barangay Road
JJJ-14	Photographs of Manungkaling Barangay Road inspected on October 19, 2010

In the Resolution dated January 11, 2023,¹⁸⁹ the Court denied the respective Motions for Leave of Court to File Demurrer to Evidence of accused Sema and Camsa, and of accused Ampatuan, Jr. Accused Abpi did not file a similar Motion. Thereafter, the accused presented evidence in their defense.

EVIDENCE FOR THE DEFENSE

The defense presented as witnesses accused **Samsudin U. Sema**,¹⁹⁰ accused **Omar B. Camsa**,¹⁹¹ and **Sunata M. Abdullah**.¹⁹²

In his Judicial Affidavit dated January 16, 2023, accused **Samsudin U. Sema**, Civil Engineer, working at the Local Government Unit (LGU) of Datu Piang, Maguindanao, declared:

1. He is currently working as the Local Assessment Operations Officer III at the LGU of Datu Piang, Maguindanao. He has worked at the said LGU since July 2011.¹⁹³
2. Prior to working at the said LGU, he worked at the Provincial Engineering Office of Maguindanao, first, as Engineer III, then Engineer IV, and eventually, Assistant Provincial Engineer.¹⁹⁴
3. He held the position of Assistant Provincial Engineer until he resigned on June 29, 2010 due to health problems.¹⁹⁵

¹⁸⁹ Record, Vol. 10, pp. 177-186

¹⁹⁰ TSNs, January 23, 2023 and January 30, 2023; *Judicial Affidavit* dated January 16, 2023 (Record, Vol. 10, pp. 191-199)

¹⁹¹ TSN, February 20, 2023; *Judicial Affidavit* dated February 10, 2023 (Record, Vol. 10, pp. 238-260)

¹⁹² TSN, March 27, 2023; *Judicial Affidavit of Sunata M. Abdullah* dated March 15, 2023 (Record, Vol. 10, pp. 341-367)

¹⁹³ *Judicial Affidavit* dated January 16, 2023, p. 2 (Record, Vol. 10, p. 192)

¹⁹⁴ *Judicial Affidavit* dated January 16, 2023, p. 2 (Record, Vol. 10, p. 192)

¹⁹⁵ *Judicial Affidavit* dated January 16, 2023, p. 3 (Record, Vol. 10, p. 193)

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4. At the time, the Provincial Engineer was the late Engr. Landap P. Guinaid.¹⁹⁶
5. At the time of the projects subject of these cases, he held the position of Engineer IV, and was the Chief of the Designing, Planning and Programming Division (DPPD) of the Provincial Engineering Office of Maguindanao.¹⁹⁷
6. Among his duties and responsibilities as Engineer IV and Chief of the DPPD was monitoring the projects until they were accomplished or finished.¹⁹⁸
7. In 2010, sometime after he resigned, Provincial Engineer Guinaid invited him to accompany the Commission on Audit (COA) Inspectorate Team because he was familiar with the locations of the projects.¹⁹⁹
8. Although he had already resigned at the time, he agreed to accompany the Inspectorate Team because, aside from being familiar with the locations of the projects, he was part of the implementation of the same, and he respected his former superior.²⁰⁰
9. The inspection was conducted sometime in October 2010, and the one he participated in lasted for more than three (3) weeks.²⁰¹
10. During the inspection, they noticed that the roads were still existing but portions thereof appeared to be damaged, possibly due to possible exposure to heavy rainfall caused by typhoons. It also appeared that no maintenance was done since the road's rehabilitation.²⁰²
11. They inspected around fifteen (15) projects, including the nine (9) projects subject of these cases against him and Engr. Camsa.²⁰³
12. The COA team measured the width of the road using a walking measuring wheel, and the length using GPS and military maps. They confirmed the actual length using the military truck's odometer, and validated the location through Google Earth.

¹⁹⁶ *Judicial Affidavit* dated January 16, 2023, p. 2 (Record, Vol. 10, p. 192)

¹⁹⁷ *Judicial Affidavit* dated January 16, 2023, p. 3 (Record, Vol. 10, p. 193)

¹⁹⁸ *Judicial Affidavit* dated January 16, 2023, pp. 3-4 (Record, Vol. 10, pp. 193-194)

¹⁹⁹ *Judicial Affidavit* dated January 16, 2023, p. 4 (Record, Vol. 10, p. 194)

²⁰⁰ *Judicial Affidavit* dated January 16, 2023, p. 5 (Record, Vol. 10, p. 195)

²⁰¹ *Judicial Affidavit* dated January 16, 2023, p. 5 (Record, Vol. 10, p. 195)

²⁰² *Judicial Affidavit* dated January 16, 2023, p. 5 (Record, Vol. 10, p. 195)

²⁰³ *Judicial Affidavit* dated January 16, 2023, p. 5 (Record, Vol. 10, p. 195)



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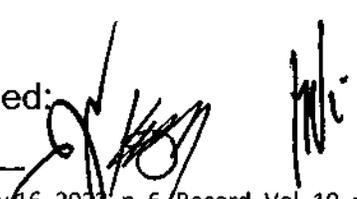
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They were supposed to measure the thickness of the road but they did not do so.²⁰⁴

13. The Inspectorate Team seemed to be in a hurry and the military escorts were uneasy due to the peace and order situation at the time. The Inspectorate Team did not inspect and measure many of the areas he pointed out.²⁰⁵
14. He insisted that the said areas be inspected and measured, but the Inspectorate Team ignored him.²⁰⁶
15. Pictures were taken during the inspection. The pictures would show that there were actually roads, but some parts were damaged and there was growth of vegetation.²⁰⁷
16. Rehabilitated roads should be maintained every six (6) months, especially those with fewer passing vehicles. Adverse weather conditions and fewer passing vehicles caused the deterioration of the roads or projects.²⁰⁸
17. Rehabilitation means that general repairs were done. Specific items of work were Item No. 105, subgrade preparation, Item No. 104, embankment, and Item No. 201, aggregate base course. The said items are in the *Standard Specifications for Highways, Bridges and Airports* (Exhibits 11, 11-a, and 11-b [Sema]) published by the Department of Public Works and Highways (DPWH).²⁰⁹
18. The projects were merely "rough road" works, which were paved with rough road surfacing composed of soil, sand and gravel. If not maintained every six (6) months, the road would deteriorate due to weather. Furthermore, vehicles serve as "compactor" of the loose materials, so fewer passing vehicles would make the roads deteriorate faster.²¹⁰
19. There were fewer vehicles that passed the roads because of the peace and order condition after the "Maguindanao Massacre" and the vacuum in leadership after the Ampatuans were removed.²¹¹

He further testified:



²⁰⁴ Judicial Affidavit dated January 16, 2023, p. 6 (Record, Vol. 10, p. 196)

²⁰⁵ Judicial Affidavit dated January 16, 2023, p. 6 (Record, Vol. 10, p. 196)

²⁰⁶ Judicial Affidavit dated January 16, 2023, p. 6 (Record, Vol. 10, p. 196)

²⁰⁷ Judicial Affidavit dated January 16, 2023, p. 7 (Record, Vol. 10, p. 197)

²⁰⁸ Judicial Affidavit dated January 16, 2023, p. 7 (Record, Vol. 10, p. 197)

²⁰⁹ Judicial Affidavit dated January 16, 2023, p. 8 (Record, Vol. 10, p. 198)

²¹⁰ Judicial Affidavit dated January 16, 2023, pp. 8-9 (Record, Vol. 10, pp. 198-199)

²¹¹ Judicial Affidavit dated January 16, 2023, p. 9 (Record, Vol. 10, p. 199)

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1. The DPPD's main function is accomplishing the Program of works for every structure or road to be implemented by the province.²¹²
2. The DPPD also coordinates with the other divisions of the Provincial Engineering Office to carry out the infrastructure projects or the design of the same to be undertaken by the provincial government in accordance with the specifications provided.²¹³
3. He served as Chief of the DPPD for four (4) years. He became the Assistant Provincial Engineer sometime after the implementation of the subject projects.²¹⁴
4. The DPPD must conduct site inspections during the implementation of the projects to ensure that the roads comply with the standard specifications set by the DPPD.²¹⁵
5. He monitored the implementation of the projects by inspecting the project sites.²¹⁶
6. During the implementation of each project, he conducted the site inspection for around five (5) times until its completion.²¹⁷
7. The Construction and Maintenance Division implements the projects.²¹⁸
8. He did not prepare a written report of the site inspections he conducted. He conveyed the results of the inspection to the Construction and Maintenance Division verbally.²¹⁹
9. The Construction and Maintenance Division's basis for approving the billings is only the Program of Works.²²⁰
10. Rehabilitation includes removing and replacing the defective part of the roads and infusing it with additional or new material to restore the surface of the road and to make it usable.²²¹

²¹² TSN, January 30, 2023, p. 11

²¹³ TSN, January 30, 2023, pp. 11-12

²¹⁴ TSN, January 30, 2023, p. 12

²¹⁵ TSN, January 30, 2023, p. 16

²¹⁶ TSN, January 30, 2023, pp. 14-15

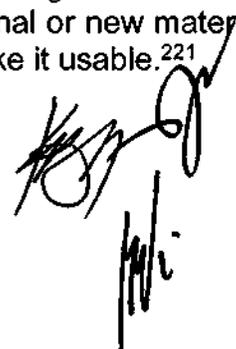
²¹⁷ TSN, January 30, 2023, p. 15

²¹⁸ TSN, January 30, 2023, pp. 15-16

²¹⁹ TSN, January 30, 2023, p. 17

²²⁰ TSN, January 30, 2023, p. 17

²²¹ TSN, January 30, 2023, p. 13

A handwritten signature in black ink, appearing to be a stylized name, located at the bottom right of the page.

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11. General repair pertains to paving with rough road surfacing. The roads were originally made of soil, sand and gravel. There was no concrete.²²²
12. That the end-product is a rough road does not mean that it will be uneven or bumpy because they level the road by crater [sic]. Rough road only means that it is not cemented, but it is still compacted and free from vegetation.²²³
13. Subgrade preparation includes removing vegetation and other materials unsuited for the road to be compacted.²²⁴
14. Embankment requires the compaction of earthen material to elevate the road from the surface.²²⁵
15. Aggregate base course refers to the surface of the road. In elevating the road, materials such as sand, gravel, soil, and quarry draft, must be put in to be compacted.²²⁶
16. In the Program of Works for all projects, the cost of gravel and sand, and other materials is not indicated because the materials came from the quarry owned by the provincial government.²²⁷
17. The amounts for the projects were all used for fuel for the quarry activity, construction, and others.²²⁸
18. When he insisted that the other portions of the projects be inspected by the COA Inspectorate Team, he made his objection to Susan P. Garcia, the head.²²⁹

In his Judicial Affidavit dated February 10, 2023, accused **Omar B. Camsa**, Civil Engineer, declared:

1. In 2009, he held the position of Engineer II at the Provincial Engineering Office of Maguindanao. He held the said position until August 31, 2009.²³⁰
2. As Engineer II, he was responsible for preparing the program of works. He was also assigned to supervise and monitor projects, and he performed other tasks assigned to him by his superior.

²²² TSN, January 30, 2023, p. 34

²²³ TSN, January 30, 2023, pp. 24-25

²²⁴ TSN, January 30, 2023, p. 25

²²⁵ TSN, January 30, 2023, p. 25

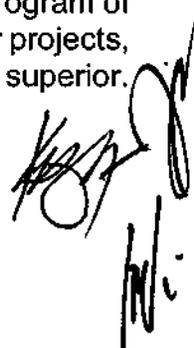
²²⁶ TSN, January 30, 2023, pp. 25-26

²²⁷ TSN, January 30, 2023, pp. 27-28

²²⁸ TSN, January 30, 2023, p. 36

²²⁹ TSN, January 30, 2023, p. 33

²³⁰ *Judicial Affidavit* dated February 10, 2023, pp. 2-3 (Record, Vol. 10, pp. 239-240)



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At the time, the Provincial Engineer was the late Engr. Landap P. Guinaid.²³¹

3. He was the Project Engineer of the Rehabilitation of Poblacion II – Satan FMR, Shariff Aguak, Mindanao (Exhibit 2 [Camsa]).²³²
4. The said project was actually undertaken and implemented in accordance with the Program of Works, Detailed Estimates and Back Up Sheets (Exhibits 3, 4, and 5 [Camsa]). He supervised the said project as part of his duties and responsibilities from the start of the implementation until the completion of the project on November 27, 2008.²³³
5. Sometime in the first week of October 2010, he learned that a COA Team was tasked to inspect various projects of the Provincial Government of Maguindanao, including the aforementioned project.²³⁴
6. He expected the COA Team to include him in the inspection because he was the project engineer for the said project. However, he was not summoned by the COA Team.²³⁵
7. A certain Engr. Abdulrakman Asim, the acting Provincial Engineer of Maguindanao, accompanied the COA team in the inspection. Engr. Asim is a Mechanical Engineer and acted as the head of the motor pool of the Provincial Engineer's Office.²³⁶
8. He learned that the COA Inspectorate Team did not inspect the entire length of the road subject of the project. As far as he knows, the COA team measured the length of the road and took some pictures.²³⁷
9. In the picture (Exhibit 6 [Camsa]) showing the Rehabilitation of Poblacion II – Satan FMR, Sharif Aguak, Maguindanao, it can be seen that there were roads, and that in some portions thereof, vegetation had already grown.²³⁸
10. Growth of vegetation on the roads could be caused by lack of maintenance, fewer passing vehicles, and adverse weather conditions.²³⁹

²³¹ Judicial Affidavit dated February 10, 2023, p. 2 (Record, Vol. 10, p. 239)

²³² Judicial Affidavit dated February 10, 2023, p. 3 (Record, Vol. 10, p. 240)

²³³ Judicial Affidavit dated February 10, 2023, p. 4 (Record, Vol. 10, p. 241)

²³⁴ Judicial Affidavit dated February 10, 2023, p. 5 (Record, Vol. 10, p. 242)

²³⁵ Judicial Affidavit dated February 10, 2023, p. 5 (Record, Vol. 10, p. 242)

²³⁶ Judicial Affidavit dated February 10, 2023, p. 5 (Record, Vol. 10, p. 242)

²³⁷ Judicial Affidavit dated February 10, 2023, p. 6 (Record, Vol. 10, p. 243)

²³⁸ Judicial Affidavit dated February 10, 2023, p. 6 (Record, Vol. 10, p. 243)

²³⁹ Judicial Affidavit dated February 10, 2023, p. 7 (Record, Vol. 10, p. 244)

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11. Rehabilitation of roads is merely a general repair with specific items of work to be done. The items are Item No. 105, subgrade preparation, Item No. 104, embankment, and Item No. 201, aggregate base course. These are based on the *Standard Specifications for Highways, Bridges and Airports* (Exhibits 7, 7-a and 7-b [Camsa]) published by the Department of Public Works and Highways (DPWH).²⁴⁰
12. The project undertaken was “rough road” works, wherein the road would be paved with rough road surfacing composed of soil, sand and gravel. If not maintained every six (6) months, the road would deteriorate due to the weather, especially if there are fewer passing vehicles, which serve as “compactor” of loose materials.²⁴¹
13. There are fewer vehicles passing through the roads because of the adverse peace and order condition after the “Maguindanao Massacre” and the vacuum in the leadership after the Ampatuans were removed.²⁴²

He further testified:

1. He belongs to the Design, Planning and Programming Division (DPPD). Engr. Sema, the chief of the DPPD, was his supervisor if he was in the office. However, if he was in the field, he reported to the chief of the Construction and Maintenance Division.²⁴³
2. The Construction and Maintenance Division is primarily responsible for the implementation of projects.²⁴⁴
3. He did not plan and prepare the Program of Works for the Rehabilitation of Poblacion II – Satan Farm to Market Road in Sariff Aguak, but he supervised the said project.²⁴⁵
4. His signature in the Statement of Work Accomplished would show that he was the designated project engineer.²⁴⁶
5. Engr. Landap Guinaid designated him as project engineer for the said project.²⁴⁷

²⁴⁰ *Judicial Affidavit* dated February 10, 2023, p. 7 (Record, Vol. 10, p. 244)

²⁴¹ *Judicial Affidavit* dated February 10, 2023, p. 8 (Record, Vol. 10, p. 245)

²⁴² *Judicial Affidavit* dated February 10, 2023, p. 8 (Record, Vol. 10, p. 245)

²⁴³ TSN, February 20, 2023, pp. 20-21

²⁴⁴ TSN, February 20, 2023, p. 22

²⁴⁵ TSN, February 20, 2023, p. 17

²⁴⁶ TSN, February 20, 2023, pp. 17-18

²⁴⁷ TSN, February 20, 2023, p. 22



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6. The 4.8 km Satan Farm to Market Road took 25 days to complete, from November 3 to 27, 2008.²⁴⁸
7. The procedure for the rehabilitation of the road is first, using a grader for the subgrade preparation. Next, materials are added to the embankment, which is compacted using a grader. Finally, the aggregate base course is also compacted using a grader.²⁴⁹
8. Every week, he submitted a report to Engr. Abpet, the Chief of Construction. The report was verbal, but the length of the road completed was in writing. He does not have a copy of the written report.²⁵⁰
9. His reports contained information that includes the current length of the embankment, the current length of the road filled with aggregate base course, the volume, and the number of dump trucks.²⁵¹
10. They do not prepare progressive billings. They only prepare the final Statement of Work Accomplished.²⁵²
11. He does not know when the billing was made because he was not in charge of the same. He was only in charge of the Statement of Work Accomplished, which he submitted on the 25th day when the project was completed.²⁵³
12. He does not have proof of the 100% completion of the project.²⁵⁴
13. He was employed at the Provincial Engineering Office until August 31, 2009. After the said date, he transferred to the Municipal Government of Datu Abdullah Sangki.²⁵⁵
14. He was no longer a part of the Provincial Engineering Office in 2010.²⁵⁶
15. He learned about the COA's inspection from Engr. Abpet, Chief of Construction.²⁵⁷

²⁴⁸ TSN, February 20, 2023, pp. 22-23

²⁴⁹ TSN, February 20, 2023, pp. 23-24

²⁵⁰ TSN, February 20, 2023, pp. 25-26

²⁵¹ TSN, February 20, 2023, p. 26

²⁵² TSN, February 20, 2023, pp. 26-27

²⁵³ TSN, February 20, 2023, p. 27

²⁵⁴ TSN, February 20, 2023, pp. 28-29

²⁵⁵ TSN, February 20, 2023, p. 31

²⁵⁶ TSN, February 20, 2023, p. 33

²⁵⁷ TSN, February 20, 2023, p. 33

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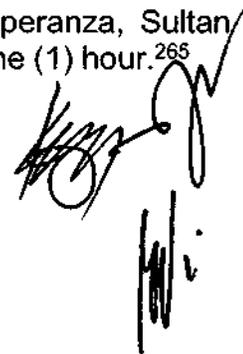
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16. He was expecting to accompany the COA Team because he is familiar with the project. He knows the starting point and the ending point of the project.²⁵⁸
17. A rough road requires filling materials such as soil, sand and gravel, which must be compacted by using compactors. After completion, the road was already stabilized or compacted.²⁵⁹
18. The materials pertaining to Item 104 were quarried from the Municipality of Datu Unsay, and Item 102 came from the riverbank in Barangay Labu-labu, Shariff Aguak.²⁶⁰
19. He submitted the progress reports to Engr. Abpet. He does not know if he can still retrieve the reports because it was a long time ago and the Provincial Engineer's Office has been transferred to Buluan.²⁶¹

In her Judicial Affidavit dated March 15, 2023, **Sunata M. Abdullah**, Administrative Assistant II of Datu Unsay Municipality, declared:

1. From 2001 to 2010, she held different positions in the Municipality of Shariff Aguak. These positions are as follows: Human Resource Management Officer IV, Administrative Officer IV, and Senior Administrative Assistant V.²⁶²
2. She currently resides in Poblacion, Shariff Aguak, and has been a resident thereof for almost thirty-five (35) years.²⁶³
3. As a resident and an official of the Municipality of Shariff Aguak, she knows that from 2008 to 2009, the only gasoline station in the municipality was the Petron Gasoline Station.²⁶⁴
4. The next closest gasoline station was in Esperanza, Sultan Kudarat, which is around twenty-two (22) kilometers from Shariff Aguak. Travelling from Shariff Aguak to Esperanza, Sultan Kudarat by motor vehicle would take around one (1) hour.²⁶⁵



²⁵⁸ TSN, February 20, 2023, p. 43

²⁵⁹ TSN, February 20, 2023, p. 34

²⁶⁰ TSN, February 20, 2023, p. 36

²⁶¹ TSN, February 20, 2023, p. 43

²⁶² *Judicial Affidavit of Sunata M. Abdullah* dated March 15, 2023, pp. 3-4 (Record, Vol. 10, pp. 343-344)

²⁶³ *Judicial Affidavit of Sunata M. Abdullah* dated March 15, 2023, p. 4 (Record, Vol. 10, p. 344)

²⁶⁴ *Judicial Affidavit of Sunata M. Abdullah* dated March 15, 2023, pp. 5-6 (Record, Vol. 10, pp. 345-346)

²⁶⁵ *Judicial Affidavit of Sunata M. Abdullah* dated March 15, 2023, p. 6 (Record, Vol. 10, p. 346)

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5. Aside from the Petron Gasoline Station in Shariff Aguak, gasoline products can only be bought by residents in bottles from streetside sellers.²⁶⁶

In the course of her testimony, the parties stipulated as follows:²⁶⁷

- a. The witness has no personal knowledge on the transaction in these cases;
- b. Her statement in Answer No. 15 of her *Judicial Affidavit* that the Petron Gasoline Station was the only gasoline station in the Municipality of Shariff Aguak is based on her personal knowledge and she has no documents to prove the same;
- c. She was appointed eight (8) times between 2001 to 2009 by Datu Zaldy Uy Ampatuan and Datu Anwar Uy Ampatuan Sr., both former Municipal Mayor and brothers of Datu Andal Uy Ampatuan, Jr., as a temporary and later permanent employee at the Municipality of Shariff Aguak;
- d. In 2019, she was appointed, with a permanent status, to her present position as Administrative Assistant II in the Municipality of Datu Unsay by Mayor Datu Andal Ampatuan V, son of accused Andal Ampatuan, Jr.

The prosecution did not conduct its cross-examination. The Court asked clarificatory questions, and witness Abdullah testified:

1. At present, there are five (5) gasoline stations in Shariff Aguak.²⁶⁸
2. She cannot tell the names of the said gasoline stations because the name of the gasoline station is just the name of the owner, for example, "Sunata's Gas Station."²⁶⁹
3. The said gasoline stations started operating around the year 2016.²⁷⁰
4. The Petron Gasoline Station operated from 2008 to 2009, and at present, is no longer in operation. She does not know who owns the said station.²⁷¹

The following exhibits offered by the defense were admitted in evidence:²⁷²

²⁶⁶ *Judicial Affidavit of Sunata M. Abdullah* dated March 15, 2023, p. 6 (Record, Vol. 10, p. 346)

²⁶⁷ Order dated March 27, 2023, p. 1; Record, Vol. 10, p. 379

²⁶⁸ TSN, March 27, 2023, p. 23

²⁶⁹ TSN, March 27, 2023, pp. 24-25

²⁷⁰ TSN, March 27, 2023, p. 26

²⁷¹ TSN, March 27, 2023, pp. 26-27

²⁷² Resolution dated May 15, 2023; Record, Vol. 11, pp. 86 to 88

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Accused Ampatuan, Jr.	
Exhibit	Document
1	Order of Appointment dated July 29, 2019, appointing Sunata M. Abdullah as Administrative Assistant II at the Office of the Municipal Mayor
2	Order of Appointment dated July 16, 2009, appointing Sunata M. Abdullah as Senior Administrative Assistant V at the Office of the Municipal Mayor of Shariff Aguak, Maguindanao
2-b	Order of Appointment dated July 1, 2007, appointing Sunata M. Abdullah as Administrative Officer IV at the Office of the Municipal Mayor of Shariff Aguak, Maguindanao
2-d	Order of Appointment dated July 1, 2006, appointing Sunata M. Abdullah as Administrative Officer IV at the Office of the Municipal Mayor of Shariff Aguak, Maguindanao
2-f	Order of Appointment dated July 1, 2005, appointing Sunata M. Abdullah as Administrative Officer IV at the Office of the Municipal Mayor of Shariff Aguak, Maguindanao
2-h	Order of Appointment dated July 1, 2004, appointing Sunata M. Abdullah as Human Resource Management Officer II at the Office of the Municipal Mayor
2-j	Order of Appointment dated July 1, 2003, appointing Sunata M. Abdullah as Human Resource Management Officer II at the Office of the Municipal Mayor of Shariff Aguak, Maguindanao
2-l	Order of Appointment dated July 1, 2002, appointing Sunata M. Abdullah as Human Resource Management Officer II at the Office of the Municipal Mayor
2-n	Order of Appointment dated July 1, 2001, appointing Sunata M. Abdullah as Human Resource Management Officer II at the Office of the Municipal Mayor of Shariff Aguak, Maguindanao
3	Identification Card of Sunata M. Abdullah

Accused Sema	
Exhibit	Document
2	Statement of Work Accomplished As of February 27, 2008 for Rehab. of Barangay Road
2-a and 2-b	Photographs of Timbangan Barangay Road inspected on October 13, 2010
3	Program of Work/Budget Cost for Roads and Bridges dated January 2, 2008 for Rehab. Of Bagong Farm to Market Road
3-a	Statement of Work Accomplished As of February 26, 2008 for Rehab. of Bagong FMR

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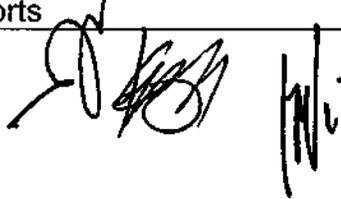
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3-b and 3-c	Photographs of Rehab of Bagong FMR inspected on October 13, 2010
4	Program of Work/Budget Cost for Roads and Bridges dated March 17, 2008 for Rehab. Of Meta – Talibarok Road
4-a	Statement of Work Accomplished As of June 17, 2008 for Rehab. Of Meta – Talibarok Road
4-b and 4-c	Photographs of Talibarok-Meta Road inspected on October 12, 2010
5	Program of Work/Budget Cost for Roads and Bridges dated March 24, 2008 for Rehab. Of Limpongo – Talibarok Road
5-a	Statement of Work Accomplished As of May 17, 2008 for Rehab. Of Limpongo – Talibarok Road
5-b and 5-c	Photographs of Limpongo-Talibarok Road (20% ECO FUND) inspected on October 11, 2010
6	Program of Work/Budget Cost for Roads and Bridges dated June 17, 2008 for Rehab. Of Tuayan - Limpongo
6-a	Statement of Work Accomplished As of August 14, 2008 for Rehab. of Tuayan – Limpongo Road
6-b to 6-f	Photographs of Rehab of Tuayan-Limpongo Road (20% ECO FUND) inspected on October 11 and 12, 2010
7	Program of Work/Budget Cost for Roads and Bridges dated September 15, 2008 for Rehab. Of Maganoy – Lebak Road
7-a	Statement of Work Accomplished As of November 5, 2008 for Rehab. of Maganoy – Lebak Road
7-b and 7-c	Photographs of Maganoy-Lebak Road inspected on October 11, 2010
8	Program of Work/Budget Cost for Roads and Bridges dated January 2, 2008 for Rehab. Of Tuayan – Labu-Labu Road
8-a	Statement of Work Accomplished As of February 25, 2008 for Rehab. of Tuayan – Labulabu Road
9	Program of Work/Budget Cost for Roads and Bridges dated March 17, 2008 for Rehab. Of Kitango – Katibpuan Prov'l Road
9-a	Statement of Work Accomplished As of May 31, 2008 for Rehab. Of kitango [sic] – Katibpuan Road
10	Program of Work/Budget Cost for Roads and Bridges dated September 15, 2008 for Rehab. Of Bagong – Meta Road
10-a	Statement of Work Accomplished As of October 28, 2008 for Rehab. of Bagong – Meta Road
10-b	Photographs of Bagong-Meta FMR (20% ECO Fund) inspected on October 13, 2010
11	Standard Specifications for Highways[,] Bridges and Airports



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11-a	Page 42 of Standard Specifications for Highways[,] Bridges and Airports
11-b	Page 34 of Standard Specifications for Highways[,] Bridges and Airports

Accused Camsa	
Exhibit	Document
2	Statement of Work Accomplished As of November 27, 2008 for Rehab. of Poblacion II – Satan FMR
3	Program of Work/Budget Cost for Roads and Bridges dated October 15, 2008 for Rehab. Of Poblacion II – Satan
4	Detailed Estimates for Rehab. Of Poblacion II – Satan Farm to Market Road, Shariff Aguak, Maguindanao
5	Back Up Sheet for Rehab. Of Poblacion II – Satan Farm to Market Road, Shariff Aguak, Maguindanao
6	Photographs of Poblacion II-Satan FMR inspected on October 13, 2010
7	Standard Specifications for Highways[,] Bridges and Airports
7-a	Page 42 of Standard Specifications for Highways[,] Bridges and Airports
7-b	Page 34 of Standard Specifications for Highways[,] Bridges and Airports

Accused Abpi did not present his evidence. In his *Manifestation*,²⁷³ Atty. Manuel R. Castro, counsel for accused Abpi, manifested that accused Abpi already passed away. The Court, in the Resolution dated February 15, 2023,²⁷⁴ directed Atty. Castro to submit the certificate of death of accused Abpi issued by the Philippine Statistics Authority (PSA). In the same Resolution, the Court likewise directed the prosecution to confirm the fact of death of accused Abpi.

On March 31, 2023, the prosecution submitted the Certification²⁷⁵ dated March 15, 2023, stating:

This is to certify that verification made from the Philippine Statistics Authority (PSA) Civil Registry System (CRS) database on the Certificate of Death (COD) of Datu Ali Kankan Abpi, Al Haj on the basis of the limited information provided, yielded **negative result**. However, if additional information can be given such as the date and place of events, we can search further and may be able to provide the necessary document.

²⁷³ Dated February 13, 2023; Record, Vol. 10, pp. 261-262

²⁷⁴ Record, Vol. 10, p. 262-A

²⁷⁵ Attached to the prosecution's *Compliance* dated March 28, 2023; Record, Vol. 10, p. 387

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In the Resolution dated March 31, 2023,²⁷⁶ the Court reiterated its directive for Atty. Castro to submit the PSA-issued death certificate of accused Abpi.²⁷⁷ However, to date, the Court has not received the same from Atty. Castro, and accused Abpi's death has not been proved.

The prosecution no longer presented rebuttal evidence.²⁷⁸ Thereafter, the parties filed their respective memoranda.²⁷⁹

THE FINDINGS OF FACTS

Purchases of lumber

From October to November 2007, and in January 2009, the Provincial Government of Maguindanao, through then Provincial Governor Andal S. Ampatuan, Sr. (Gov. Ampatuan, Sr.), purportedly issued nineteen (19) Purchase Orders²⁸⁰ for lumber materials to Ismael Lumberyard & Construction Supply (Ismael) for the repair of school buildings within the province. Subsequently, the thirteen (13) Disbursement Vouchers dated January 31, 2008,²⁸¹ and six (6) Disbursement Vouchers dated February 16, 2009,²⁸² in the total amount of eight million four hundred forty-six thousand five hundred forty-nine pesos (₱8,446,549.00), authorized the release of funds for the payment of the said purchases. The said disbursements were released as cash advances to accused Osmeña M. Bandila, then the

²⁷⁶ Record, Vol. 10, p. 387-A

²⁷⁷ Under Rule 8 of Administrative Order No. 1, Series of 2005 (Rules and Regulations Governing Registration of Acts and Events Concerning Civil Status of Muslim Filipinos), the Certificate of Death (Municipal Form 103, revised January 1993) is not a pre-requisite for burial. However, the death must still be reported to the local health authority within forty-eight (48) hours from burial by the person who performed the burial rites or by the nearest of kin. Municipal Form 103 Attachment, indicating the name of the deceased, date of birth, name of the person who performed the burial rites, and the name(s) of the surviving spouse(s) must also be submitted to the City/Municipal Civil Registrar (C/MCR). The Certificate of Death and the said attachment shall constitute the record of death.

²⁷⁸ Prosecution's *Manifestation* dated June 14, 2023; Record, Vol. 11, pp. 100-102

²⁷⁹ Accused Ampatuan, Jr.'s *Memorandum* dated July 21, 2023 (Record, Vol. 11, pp. 117-133); the prosecution's *Memorandum* dated July 18, 2023 (Record, Vol. 11, pp. 134-157); and accused Sema and Camsa's *Memorandum* dated July 10, 2023 (Record, Vol. 11, pp. 185-211)

²⁸⁰ Exhibits A-4, B-4, C-4, D-4, E-4, F-4, G-4, H-4, I-4, J-4, K-4, L-4, M-4, N-4, O-4, P-4, Q-4, R-4, and S-4

²⁸¹ Exhibits A, B, C, D, E, F, G, H, I, J, K, L, and M

²⁸² Exhibits N, O, P, Q, R, and S

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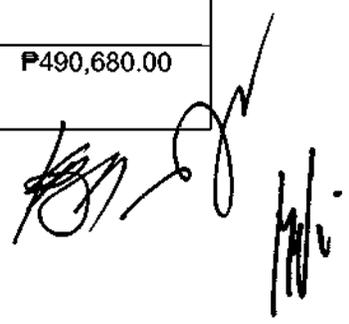
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Provincial Treasurer.²⁸³ The amounts released under the said Disbursement Vouchers are as follows:

Case No.	Disbursement Voucher / Date	Amount
SB-18-CRM-0188	101-2008-01-312 January 31, 2008 (Exhibit A)	₱340,025.00
SB-18-CRM-0189	101-2008-01-313 January 31, 2008 (Exhibit B)	₱498,575.00
SB-18-CRM-0190	101-2008-01-315 January 31, 2008 (Exhibit C)	₱496,490.00
SB-18-CRM-0191	101-2008-01-316 January 31, 2008 (Exhibit D)	₱473,675.00
SB-18-CRM-0192	101-2008-01-317 January 31, 2008 (Exhibit E)	₱369,077.00
SB-18-CRM-0193	101-2008-01-318 January 31, 2008 (Exhibit F)	₱480,695.00
SB-18-CRM-0194	101-2008-01-319 January 31, 2008 (Exhibit G)	₱418,304.00
SB-18-CRM-0195	101-2008-01-320 January 31, 2008 (Exhibit H)	₱346,613.00
SB-18-CRM-0196	101-2008-01-321 January 31, 2008 (Exhibit I)	₱449,456.00
SB-18-CRM-0197	101-2008-01-329 January 31, 2008 (Exhibit J)	₱375,957.00
SB-18-CRM-0198	101-2008-01-349 January 31, 2008 (Exhibit K)	₱441,350.00
SB-18-CRM-0199	101-2008-01-350 January 31, 2008 (Exhibit L)	₱302,400.00
SB-18-CRM-0200	101-2008-01-351 January 31, 2008 (Exhibit M)	₱477,750.00
SB-18-CRM-0222	101-2009-2-140 February 16, 2009 (Exhibit N)	₱523,101.00
SB-18-CRM-0223	100-2009-02-141 February 16, 2009 (Exhibit O)	₱461,646.00
SB-18-CRM-0224	100-2009-02-143 February 16, 2009 (Exhibit P)	₱491,745.00
SB-18-CRM-0225	100-2009-02-144 February 16, 2009 (Exhibit Q)	₱516,510.00
SB-18-CRM-0226	100-2009-2-145 February 16, 2009 (Exhibit R)	₱490,680.00

²⁸³ Exhibit QQ, pp. 18-20; Exhibit UU



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SB-18-CRM-0227	100-2009-2-146 February 16, 2009 (Exhibit S)	₱492,500.00
Total		₱8,446,549.00

The Abstracts of Bids for the said transactions show that said purchases were made through Negotiated Procurement under Sec. 53(b) of Republic Act No. 9184.²⁸⁴ All Abstracts of Bid were signed by accused Datuali K. Abpi, then the Provincial Budget Officer and a member of the Bids and Awards Committee (BAC).²⁸⁵

Road rehabilitation projects

On different dates from January to November 2008, the Province of Maguindanao, through Gov. Ampatuan, Sr., made purchases of fuel²⁸⁶ and brake fluid²⁸⁷ from Shariff Aguak Petron Station, then owned and operated by accused Ampatuan, Jr.²⁸⁸ These purchases were made in connection with twenty-one (21) road rehabilitation projects. The evidence on record does not indicate the method of procurement used for the said purchases, but it appears that no public bidding was conducted. From April to December 2008, and in March 2009, the following amounts were disbursed as cash advances to accused Bandila,²⁸⁹ purportedly as payment for the said purchases of fuel products under the following Disbursement Vouchers:

Case No.	Road rehabilitation project	Amount / Disbursement Voucher No.
SB-18-CRM-0167	Bagong Farm to Market Road	₱2,617,150.00 101-2008-04-10 (Exhibit T)
SB-18-CRM-0168	Farm to Market Road in Mamasapano	₱2,967,350.00 101-2008-04-11 (Exhibit U)
SB-18-CRM-0169	Barangay Road in Shariff Aguak	₱2,749,750.00 101-2008-04-18 (Exhibit V)
SB-18-CRM-0170	Tuayan – Labu-Labu Road	₱1,752,700.00 101-2008-04-21 (Exhibit W)

²⁸⁴ Exhibits A-5, B-5, C-5, D-5, E-5, F-5, G-5, H-5, I-5, J-5, K-5, L-5, M-5, N-5, O-5, P-5, Q-5, R-5, and S-5

²⁸⁵ Exhibit UU

²⁸⁶ Exhibits T-4, U-4, V-4, W-4, X-4, Y-4, Z-4, AA-4, BB-4, CC-4, DD-4, EE-4, FF-4, GG-4, HH-4, II-4, JJ-4, KK-4, LL-4, MM-4, NN-4, JJJ-4

²⁸⁷ Exhibit CC-16

²⁸⁸ Exhibits T-1, T-2, U-1, U-2, V-1, V-2, W-1, W-2, X-1, X-2, Y-1, Y-2, Z-1, Z-2, AA-1, AA-2, BB-1, BB-2, CC-1, CC-2, CC-6, CC-7, DD-1, DD-2, EE-1, EE-2, FF-1, FF-2, GG-1, GG-2, HH-1, HH-2, II-1, II-2, JJ-1, JJ-2, KK-1, KK-2, LL-1, LL-2, MM-1, MM-2, NN-1, NN-2, ZZ, ZZ-1, ZZ-2, and ZZ-2-a

²⁸⁹ Exhibit SS, p. 1

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SB-18-CRM-0171	Barangay Road in Ampatuan	₱2,320,850.00 101-2008-7-13 (Exhibit X)
SB-18-CRM-0172	Meta – Talibarok Road	₱2,468,100.00 101-2008-7-14 (Exhibit Y)
SB-18-CRM-0173	Kitango – Katibpuan Road	₱3,974,800.00 101-2008-7-17 (Exhibit Z)
SB-18-CRM-0174	Limpongo – Talibarok Road	₱2,293,300.00 101-2008-7-19 (Exhibit AA)
SB-18-CRM-0175	Barangay Road, Datu Abdullah Sangki	₱2,586,850.00 101-2008-7-20 (Exhibit BB)
SB-18-CRM-0176	Poblacion Mamasapano – Barangay Tuka Provincial Road	₱2,883,878.90 401-2008-09-03 (Exhibit CC) ₱198.54 401-2008-09-02 (Exhibit CC-5)
SB-18-CRM-0177	Matagabong Farm to Market Road	₱1,909,775.00 101-2008-10-49 (Exhibit DD)
SB-18-CRM-0178	Barangay Road in Rajah Buayan	₱4,866,925.00 101-2008-10-51 (Exhibit EE)
SB-18-CRM-0179	Farm to Market Road in Datu Saudi Ampatuan	₱2,817,500.00 101-2008-10-52 (Exhibit FF)
SB-18-CRM-0180	Tuayan – Limpongo Road	₱2,680,300.00 101-2008-10-53 (Exhibit GG)
SB-18-CRM-0181	Unpaved Shouldering along Maganoy – Sapakan Provincial Road	₱2,948,575.00 101-2008-10-55 (Exhibit HH)
SB-18-CRM-0182	Bagong – Meta Road	₱1,881,000.00 101-2008-11-117 (Exhibit II)
SB-18-CRM-0183	Limpongo – Sayap Road	₱2,547,710.00 101-2008-11-118 (Exhibit JJ)
SB-18-CRM-0184	Maganoy – Lebak Road	₱2,594,735.00 101-2008-11-119 (Exhibit KK)
SB-18-CRM-0185	Sapakan-Pidsandawan Provincial Road	₱3,832,200.00 101-2008-12-22 (Exhibit LL)
SB-18-CRM-0186	Poblacion Il-Satan Farm to Market Road	₱1,601,100.00 101-2008-12-26 (Exhibit MM)
SB-18-CRM-0187	Limpongo – Talibarok Road	₱2,406,340.00 100-2009-03-173 (Exhibit NN)

Also attached to the said Disbursement Vouchers as supporting documents are the Statements of Work Accomplished (SWA),



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purportedly showing the actual accomplishment and quantity of items completed for the subject road rehabilitation projects.²⁹⁰ In the said SWAs pertaining to nine (9) of the aforementioned road rehabilitation projects, accused Samsudin U. Sema²⁹¹ and Omar B. Camsa,²⁹² then the Project Engineers, and accused Guinaid, then the Officer-in-Charge (OIC) Provincial Engineer, made the following certifications:

WE HEREBY CERTIFY that the amount & work accomplished stated-above are correct and all labor and materials in connection with this project were already paid, thus payment thereof is requested.

I HEREBY CERTIFY that all work items are verified by the undersigned & were accomplished in accordance with the approved plans, program and works and specifications, and that the materials used in this project have been tested and passed all requirements.

COA special audit

In Office Order No. 2009-874 dated December 11, 2009,²⁹³ the COA created teams to conduct a special audit of the Office of the Regional Governor and the Province of Maguindanao and its selected component municipalities, Autonomous Region of Muslim Mindanao (ARMM).

The special audit of the Province of Maguindanao covering the operations and selected financial transactions for the period January 2008 to September 2009 was conducted from February 2010 to January 2011.²⁹⁴ After conducting the audit, the Special Audit Team issued Special Audits Office Report No. 2010-02 (SAO Report),²⁹⁵ and thereafter, Notices of Disallowance,²⁹⁶ containing the following findings, among others:

1. The suppliers of the lumber and construction materials, including Ismael, were not issued business permits to operate during CYs 2008, 2009, and 2010, and the establishments could not be located in the locality after the team asked several persons within the vicinity, *i.e.*

²⁹⁰ Judicial Affidavit dated June 22, 2022, p. 5 (Record, Vol. 10, p. 26)

²⁹¹ Exhibits T-12/3-a (Sema), V-12/2 (Sema), Y-12/4-a (Sema), Z-14/9-a (Sema), AA-12/5-a (Sema), GG-12/6-a (Sema), II-10/10-a (Sema), and JJ-12

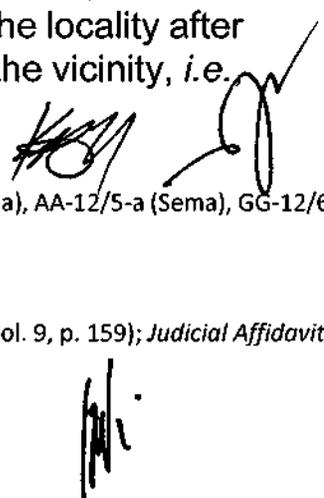
²⁹² Exhibits MM-10/2 (Camsa)

²⁹³ Exhibit OO

²⁹⁴ Exhibit QQ, pp. 3-4; Judicial Affidavit dated July 19, 2021, p. 3 (Record, Vol. 9, p. 159); Judicial Affidavit dated March 2, 2022, p. 4 (Record, Vol. 9-A, p. 9)

²⁹⁵ Exhibit QQ

²⁹⁶ Exhibits SS and UU



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bystanders, drivers, police officers. These indicate that the suppliers do not exist.²⁹⁷

2. The fuel requirements for the road rehabilitation projects (subject of these cases) were supplied by Shariff Aguak Petron Station, then owned and operated by accused Ampatuan, Jr. The said gasoline station could not have made the deliveries of fuel products, which went as high as 556,730 liters in a single day, and the Provincial Government could not have managed and stored such amount of fuel. The said gasoline station, whose sole client appeared to be the Provincial Government, reported gross sales of only ₱3.148 million for CY 2008, which is way below its purported transactions with the Provincial Government of Maguindanao. Furthermore, public bidding was not conducted for the said procurements.²⁹⁸
3. The inspections conducted show that the road rehabilitation projects were either not implemented or the validated accomplishments were far shorter than the reported accomplishments.²⁹⁹

On February 18, 2014 and on March 27, 2014, then COA Chairperson Ma. Gracia M. Pulido Tan filed letters with the Office of the Ombudsman,³⁰⁰ which the latter considered as complaints against several officials of the Province of Maguindanao, including accused Abpi, Camsa and Sema, and against the private individual, accused Ampatuan, Jr., in OMB-C-C-14-0124³⁰¹ and in OMB-C-C-14-0128.³⁰² The filing of the said complaints eventually led to the filing of the Informations against the accused in the present cases. The complaints against Gov. Ampatuan, Sr. were dismissed by reason of his death.³⁰³

²⁹⁷ Exhibit QQ, p. 63; and Exhibit UU, p. 3

²⁹⁸ Exhibit QQ, pp. 107-110; Exhibit SS, p. 8

²⁹⁹ Exhibit QQ, pp. 126-142, 150; Exhibit SS, pp. 8-9

³⁰⁰ Exhibits RR and TT

³⁰¹ Cases involving the road rehabilitation projects

³⁰² Cases involving the purchases of construction and lumber materials

³⁰³ Record, Vol. 1, pp. 58, 96

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DISCUSSION

I. Purchases of lumber from Ismael

A. Violation of Sec. 3(e) of R.A. No. 3019 (SB-18-CRM-0166)

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

Sec. 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

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

In *Montero v. Ombudsman*,³⁰⁴ citing *Fuentes v. People*,³⁰⁵ it was held that the elements of the offense are as follows:

(a) that the accused must be a public officer discharging administrative, judicial, or official functions (or a private individual acting in conspiracy with such public officers); (b) that [they] acted with manifest partiality, evident bad faith, or inexcusable negligence; and (c) that [their] 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 [their] functions.

All three elements of Violation of Sec. 3(e) of R.A. No. 3019 are present as to accused Abpi.

The first element is present as to accused Abpi. At the time material to the case, he was the Budget Officer of the Province of Maguindanao, and a member of the BAC.³⁰⁶ He signed³⁰⁷ the subject Abstracts of Bids as a member of the BAC.

³⁰⁴ G.R. No. 239827, July 27, 2022

³⁰⁵ G.R. No. 186421, April 17, 2017

³⁰⁶ Exhibit UU, p. 4

³⁰⁷ Exhibits A-5, B-5, C-5, D-5, E-5, F-5, G-5, H-5, I-5, J-5, K-5, L-5, M-5, N-5, O-5, P-5, Q-5, R-5, and S-5

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In *Limbo v. People*,³⁰⁸ the Supreme Court defined “manifest partiality,” “evident bad faith,” and “gross inexcusable negligence” as follows:

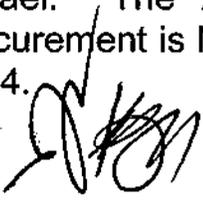
In the case of *Garcia v. Sandiganbayan*, We defined manifest partiality, evident bad faith, and gross inexcusable negligence, thus:

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

The terms partiality, bad faith, and gross negligence have been explained as follows:

“**Partiality**” is synonymous with “bias” which “excites a disposition to see and report matters as they are wished for rather than as they are.” “**Bad faith**” does not simply connote bad judgment or negligence; it imputes a dishonest purpose or some moral obliquity and conscious doing of a wrong; a breach of sworn duty through some motive or intent or ill will; it partakes of the nature of fraud.” “**Gross negligence**” has been so defined as negligence characterized by the want of even slight care, acting or omitting to act in a situation where there is a duty to act not inadvertently but willfully and intentionally with a conscious indifference to consequences in so far as other persons may be affected. It is the omission of that care which even inattentive and thoughtless men never fail to take on their own property.”

The second element is present as to accused Abpi. Here, accused Abpi, together with the other members of the BAC, recommended the award of the contracts for purchases of lumber to Ismael. The Abstracts of Bid all indicate that the method of procurement is Negotiated Procurement under Sec. 53(b) of R.A. No. 9184.




³⁰⁸ G.R. Nos. 204568-83 and 207028-30, April 26, 2023

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Sec. 10 of R.A. No. 9184 provides that all procurement shall be done through Competitive Bidding, except as provided for under Article XVI of the said law. The pertinent provisions under Article XVI of R.A. No. 9184 and its Implementing Rules and Regulations Part A (IRR-A) read:

R.A. No. 9184

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

x x x

Sec. 53. Negotiated Procurement. – Negotiated Procurement shall be allowed only in the following instances:

x x x

- (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;

x x x

IRR-A

Section 53. Negotiated Procurement

Negotiated Procurement is a method of procurement of goods, infrastructure projects and consulting services, whereby the procuring entity directly negotiates a contract with a technically, legally and financially capable supplier, contractor or consultant only in the following cases:

x x x

- 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

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is necessary to prevent damage to or loss of life or property, or to restore vital public services, infrastructure facilities and other public utilities. In the case of infrastructure projects, the procuring entity has the option to undertake the project through negotiated procurement or by administration or, in high security areas, through the AFP;

X X X

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

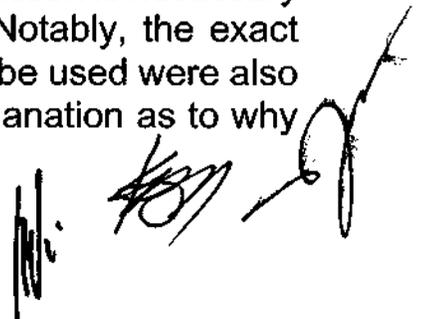
54.1 Splitting of Government Contracts is not allowed. Splitting of Government Contracts means the division or breaking up of Government Contracts into smaller quantities and amounts, or dividing contract implementation into artificial phases or sub-contracts for the purpose of evading or circumventing the requirements of law and this IRR-A, especially the necessity of public bidding and the requirements for the alternative methods of procurement.

54.2 In addition to the specific terms, conditions, limitations and restrictions on the application of each of the alternative methods specified in Section 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.

There is nothing in the evidence on record to show that the conditions for resorting to Negotiated Procurement under Sec. 53(b) of R.A. No. 9184 were present at the time of the subject transactions. Although all Abstracts of Bid indicate that the procurements were under the said provision, there is no indication of the specific emergency or calamity, or circumstances showing that immediate action is necessary to prevent damage to or loss of life or property. Notably, the exact locations of the schools for which the lumber would be used were also not indicated. Furthermore, there was also no explanation as to why



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the purchases of lumber had to be split into several smaller, but similar contracts.

Notwithstanding the foregoing irregularities, the members of the BAC, including accused Abpi, repeatedly recommended that the contracts for purchase of lumber be awarded to Ismael within a period of several months from September 2007 to November 2007,³⁰⁹ and from December 2008 to January 2009,³¹⁰ without requiring the submission of documents to prove the technical, legal and financial capability of the prospective supplier.³¹¹ Even worse, as the Special Audit Team found,³¹² Ismael turned out to be non-existent, and thus, could not have submitted the said documents to prove its technical, legal and financial capability.

Accused Abpi's acts of repeatedly recommending the award of the contracts for purchase of lumber and dispensing with public bidding without justification, were done with fraudulent and dishonest purpose, or with evident bad faith, merely to provide some documentary basis for the release of public funds to accused Bandila and other persons who ultimately received the same, in furtherance of the conspiracy to unlawfully release public funds for "ghost" or non-existent purchases, as this Court will later discuss.

Finally, with respect to Violation of Sec. 3(e) of R.A. No. 3019, the third element is present as to accused Abpi. In *Reyes v. Office of the Deputy Ombudsman for Luzon*,³¹³ the Supreme Court explained the two modes by which Sec. 3(e) of R.A. No. 3019 may be violated. Viz.:

Anent the third and last element, jurisprudence instructs that in order to be held liable for violation of Section 3(e) of R.A. No. 3019, the law requires that the act constituting the offense consists of either: (1) causing undue injury to any party, including the government; or (2) giving any private party any unwarranted benefits, advantage or preference in the discharge by the accused of his [or her] official, administrative or judicial functions. Although neither

³⁰⁹ Exhibits A-5, B-5, C-5, D-5, E-5, F-5, G-5, H-5, I-5, J-5, K-5, L-5, and M-5

³¹⁰ Exhibits N-5, O-5, P-5, Q-5, R-5, and S-5

³¹¹ R.A. No. 9184. Sec. 48. *Alternative Methods.* – x x x (e) *Negotiated Procurement* – a method of Procurement that may be resorted under the extraordinary circumstances provided for in Section 53 of this Act and other instances that shall be specified in the IRR, whereby the Procuring Entity directly negotiates a contract with a technically, legally and financially capable supplier, contractor or consultant (underscoring supplied)

³¹² Exhibit QQ, p. 63; Exhibit UU, p. 3

³¹³ G.R. No. 230704, March 15, 2023

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mode constitutes a distinct offense, an accused may be charged under either mode or both. The use of the disjunctive “or” connotes that the two modes need not be present at the same time. In other words, the presence of one would suffice for conviction.

Under the **first mode**, “**causing undue injury**” means actual injury or damage which must be established by evidence. The word “**undue**” denotes “more than necessary, not proper, or illegal”; while “**injury**” means “any wrong or damage done to another, either in his [or her] person, rights, reputation or property; the invasion of any legally protected interest of another.” Actual damage, in the context of these definitions, is akin to that in civil law.

Under the **second mode**, case law has polished and refined the meaning of the words “unwarranted,” “advantage” and “preference,” to wit:

The word “**unwarranted**” means lacking adequate or official support; unjustified; unauthorized or without justification or adequate reason. “**Advantage**” means a more favorable or improved position or condition; benefit, profit or gain of any kind; benefit from some course of action. “**Preference**” signifies priority or higher evaluation or desirability; choice or estimation above another.

Furthermore, it is not enough that unwarranted benefits were given to another or that there was damage to the government as a result of a violation of a law, rule or regulation. The acts constituting the elements of a violation of R.A. No. 3019 must be effected with corrupt intent, a dishonest design, or some unethical interest.

The BAC members’—including accused Abpi—recommendation to award the contracts to Ismael resulted in undue injury to the Provincial Government of Maguindanao, and also gave unwarranted benefits to accused Bandila.

The BAC’s recommendation to award the contracts to Ismael despite the irregularities was done merely to provide some documentary basis for the release of public funds. The Provincial Government of Maguindanao suffered undue injury because it released funds for purchases that could not have been delivered because the supplier was non-existent. At the same time, accused Bandila was given unwarranted benefits. The subject public funds were released as cash advances to accused Bandila after the BAC recommended the award of the subject contracts despite the irregularities. Accused Bandila could not have given the said funds to Ismael as payment because, as previously mentioned, it is non-existent.



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B. Falsification under Art. 171 of the RPC (SB-18-CRM-0188 to 0200, 0222 to 0227)

Art. 171 of the RPC provides:

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

1. Counterfeiting or imitating any handwriting, signature, or rubric;
2. Causing it to appear that persons have participated in any act or proceeding when they did not in fact so participate;
3. Attributing to persons who have participated in an act or proceeding statements other than those in fact made by them;
4. Making untruthful statements in a narration of facts;
5. Altering true dates;
6. Making any alteration or intercalation in a genuine document which changes its meaning;
7. Issuing in an authenticated form a document purporting to be a copy of an original document when no such original exists, or including in such copy a statement contrary to, or different from, that of the genuine original; or
8. Intercalating any instrument or note relative to the issuance thereof in a protocol, registry, or official book.

x x x

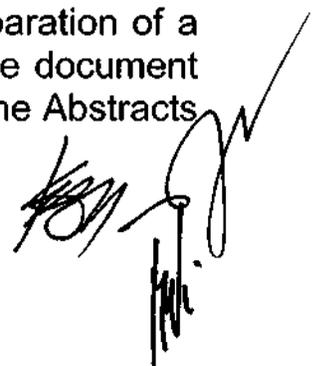
In *Nieves v. People*,³¹⁴ it was held that the elements of falsification are:

x x x (1) the offender is a public officer, employee, or a notary public; (2) the offender takes advantage of his or her official position; and (3) the offender falsifies a document by committing any of the acts of falsification under Article 171 of the RPC.

The first and second elements are present as to accused Abpi. As discussed earlier, accused Abpi was a public officer at the time material to these cases. The offender is considered to have taken advantage of his or her official position when (1) he or she has the duty to make or prepare or otherwise to intervene in the preparation of a document; or (2) he or she has the official custody of the document which he or she falsifies.³¹⁵ Here, accused Abpi signed the Abstracts

³¹⁴ G.R. Nos. 237432-33, April 28, 2021

³¹⁵ *Id.*



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of Bid because, as a member of the BAC, he had the duty to intervene in the preparation of the said documents. Thus, he is considered to have taken advantage of his official position.

The third element of Falsification under Art. 171 of the RPC is also present as to accused Abpi. The members of the BAC, including accused Abpi, committed an act of falsification under par. 2 of Art. 171 of the RPC, i.e., causing it to appear that persons have participated in any act or proceeding when they did not in fact so participate. Here, the members of the BAC, including accused Abpi, recommended the award of the subject contracts to Ismael despite the previously discussed irregularities, and thereby, made it appear that Ismael or its purported representative participated in the transactions. Needless to state, Ismael could not have participated in the said transactions because it was non-existent.

The prescribed penalty for Falsification under Art. 171 of the RPC is *prision mayor* and a fine not to exceed five thousand pesos (P5,000.00). There is nothing in the records to show that accused Abpi was arrested prior to posting³¹⁶ his surety bond.³¹⁷ Thus, the Court appreciates the mitigating circumstance of voluntary surrender as to him. Applying the *Indeterminate Sentence Law*, and there being one (1) mitigating circumstance, accused Abpi should be meted, for each count, the penalty the maximum term of which is within the range of six (6) years and one (1) day to eight (8) years of *prision mayor*, and the minimum term, or the penalty next lower to that prescribed, of which is within the range of six (6) months and one (1) day to six (6) years of *prision correccional*.

C. Malversation of Public Funds under Art. 217 of the RPC (SB-18-CRM-0228)

Art. 217 of the RPC 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, or through abandonment or negligence, shall permit any other person to take such public funds or property, wholly or partially,

³¹⁶ Resolution dated April 10, 2018; Record, Vol. 6, p. 247-C

³¹⁷ Please see *Valle v. Sandiganbayan*, G.R. No. 97651, October 13, 1992

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or shall otherwise be guilty of the misappropriation or malversation of such funds or property shall suffer:

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The essential elements of Malversation of Public Funds are (a) that the offender be a public officer; (b) that he or she had custody or control of funds or property by reason of the duties of his or her office; (c) that those funds or property were public funds or property for which the offender was accountable; and (d) that the offender appropriated, took, misappropriated or consented or, through abandonment or negligence, permitted another person to take them.³¹⁸

The Court finds that only the first element of Malversation of Public Funds is present as to accused Abpi. As previously discussed, accused Abpi was a public officer at the time material to the case. Without doubt, the funds disbursed by the Province of Maguindanao for the purported purchases of lumber are public funds. However, accused Abpi was not accountable for the said public funds.

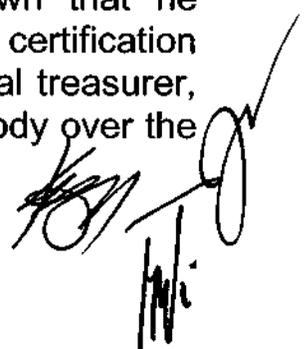
Sec. 336 of Muslim Mindanao Autonomy Act No. 25 (MMAA No. 25), otherwise known as the *Local Government Code of the Autonomous Region in Muslim Mindanao*, provides for the persons accountable for local government funds. To wit:

Sec. 336. Persons Accountable for Local Government Funds.

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

Under Sec. 340 of MMAA No. 25, one of the requirements for the disbursement of local funds is the local budget officer's certification as to the existence of appropriation that has been legally made for the purpose. Accused Abpi was the Provincial Budget Officer at the time of the subject transactions. He would have been considered an accountable officer had the evidence on record shown that he participated in the subject transactions by making the said certification because he, along with the local chief executive, the local treasurer, and the local accountant, would have had collective custody over the

³¹⁸ *People v. Pimentel*, G.R. Nos. 251587-88, June 15, 2022



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funds of the Provincial Government of Maguindanao. However, there is nothing in the evidence on record to show that accused Abpi participated in the subject disbursements by making the said certification. Based on the evidence on record, accused Abpi's participation in the subject transactions was his recommendation to award the subject contracts to Ismael, as a member of the BAC.

Notwithstanding the absence of the other elements of Malversation of Public Funds, accused Abpi may still be held liable for his participation as member of the BAC because he conspired with his co-accused, and with Gov. Ampatuan, Sr.—who were accountable officers—to commit Malversation of Public Funds.

Conspiracy exists when two or more persons come to an agreement concerning the commission of a felony and decide to commit it.³¹⁹ In *Macapagal-Arroyo v. People*,³²⁰ the Supreme Court explained that conspiracy takes two forms, express and implied. The express form requires proof of an actual agreement among all co-conspirators to commit the crime, while the implied form is proved through the mode and manner of the commission of the offense, or from the acts of the accused before, during and after the commission of the crime indubitably pointing to a joint purpose, a concert of action and a community of interest. *Viz.:*

In terms of proving its existence, conspiracy takes two forms. The first is the express form, which requires proof of an actual agreement among all the co-conspirators to commit the crime. However, conspiracies are not always shown to have been expressly agreed upon. Thus, we have the second form, the implied conspiracy. An implied conspiracy exists when two or more persons are shown to have aimed by 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 closeness of personal association and a concurrence of sentiment. Implied conspiracy is proved through the mode and manner of the commission of the offense, or from the acts of the accused before, during and after the commission of the crime indubitably pointing to a joint purpose, a concert of action and a community of interest.

But to be considered a part of the conspiracy, each of the accused must be shown to have performed at least an overt act in pursuance or in furtherance of the conspiracy, for without being

³¹⁹ Art. 8 of the Revised Penal code

³²⁰ G.R. Nos. 220598 and 220953, July 19, 2016

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shown to do so none of them will be liable as a co-conspirator, and each may only be held responsible for the results of his [or her] own acts. In this connection, the character of the *overt act* has been explained in *People v. Lizada*:

An overt or external act is defined as some physical activity or deed, indicating the intention to commit a particular crime, more than a mere planning or preparation, which if carried out to its complete termination following its natural course, without being frustrated by external obstacles nor by the spontaneous desistance of the perpetrator, will logically and necessarily ripen into a concrete offense. **The *raison d'être* for the law requiring a direct overt act is that, in a majority of cases, the conduct of the accused consisting merely of acts of preparation has never ceased to be equivocal; and this is necessarily so, irrespective of his [or her] declared intent. It is that quality of being equivocal that must be lacking before the act becomes one which may be said to be a commencement of the commission of the crime, or an overt act or before any fragment of the crime itself has been committed, and this is so for the reason that so long as the equivocal quality remains, no one can say with certainty what the intent of the accused is.** It is necessary that the overt act should have been the ultimate step towards the consummation of the design. It is sufficient if it was the "first or some subsequent step in a direct movement towards the commission of the offense after the preparations are made." **The act done need not constitute the last proximate one for completion. It is necessary, however, that the attempt must have a causal relation to the intended crime. In the words of Viada, the overt acts must have an immediate and necessary relation to the offense.** (Bold underscoring supplied for emphasis)

Here, there is no proof of the actual agreement among the accused. However, the evidence on record shows that the accused's acts were performed in furtherance of the conspiracy to illegally disburse public funds. As previously discussed, the BAC, including accused Abpi, recommended the award of the subject contracts to Ismael despite the glaring irregularities. The BAC resorted to Negotiated Procurement despite there being no justification to ensure that the subject contracts would be awarded to its preferred supplier, Ismael, which was non-existent. Gov. Ampatuan, Sr. then issued the Purchase Orders, and the said documents were attached to the Disbursement Vouchers to provide documentary support for the fictitious transactions. Thereafter, accused Dollosa made his certification in the Disbursement Vouchers and Gov. Ampatuan, Sr. approved the same. Without the BAC's recommendation, there would have been no basis for the disbursement of public funds, purportedly, as cash advances in the total amount of eight million four hundred forty-six thousand five hundred forty-nine pesos (₱8,446,549.00) to accused Bandila as payment for the said purchases.

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Finally, with respect to SB-18-CRM-0166, the Court notes that the dates of the commission of the felony alleged in the Information are different from the dates proved by the prosecution. In the Information, it is alleged that the felony was committed "on 31 July 2009 to 31 August 2009, or sometime prior or subsequent thereto." On the other hand, the evidence on record would show that the BAC made their recommendations from September to November 2007, and from December 2008 to January 2009, or sometime prior or subsequent thereto, and the Disbursement Vouchers are dated January 31, 2008 and February 16, 2009.

In *People v. Delfin*,³²¹ the Supreme Court explained that in crimes where the date of commission is not a material element, it is not necessary to allege such date with absolute specificity or certainty in the Information. As a general rule, the erroneous allegation of the date in the Information is deemed supplanted by the evidence presented during the trial or may even be corrected by a formal amendment of the Information. However, as an exception, when the discrepancy in the dates is so great that it induces the perception that the Information and the evidence are no longer pertaining to one and the same offense, the defective allegation in the Information is not deemed supplanted by the evidence, nor can it be amended, but must be struck down for being violative of the right of the accused to be informed of the specific charge against him or her. In the said case, the Supreme Court further held that the inaccurate allegation of the date in therein Information was simply a product of mere clerical error, which is not fatal, and is deemed supplanted by the evidence presented by the prosecution.

The Court finds that the error in the date alleged in SB-18-CRM-0166 is similarly the product of mere clerical error. The dispositive portion of the Ombudsman's Resolution dated July 11, 2016 in OMB-C-C-14-0128 reads:

WHEREFORE, finding the existence of probable cause against respondents, let the corresponding Informations for **4 counts of Malversation of Public Funds, 4 counts of Violation of Section 3 (e) of Republic Act No. 3019, and 137 counts of Falsification of Official/Commercial Documents** be filed against **DATU SAJID ISLAM U. AMPATUAN, JOHN ESTELITO G. DOLLOSA, JR., OSMEÑA M. BANDILA, KASAN I. MACAPENDEG, NORIE K. UNAS, DATU ALI K. ABPI, AL HAJ, and LANDAP GUINAID** before the Sandiganbayan.

³²¹ G.R. No. 201572, July 9, 2014.

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1 count of Malversation of Public Funds, 1 count of Violation of Sec. 3(e) of R.A. 3019 and 20 counts of Falsification of Official/Commercial Documents be filed against **JOHN ESTELITO G. DOLLOSA, JR., OSMEÑA M. BANDILA, KASAN I. MACAPENDEG, NORIE K. UNAS, DATU ALI K. ABPI, AL HAJ, and LANDAP GUINAID** before the Regional Trial Court of Maguindanao.

The complaint against **DATU ANDAL S. AMPATUAN, SR.** is **DISMISSED** by reason of his death.

SO RESOLVED.

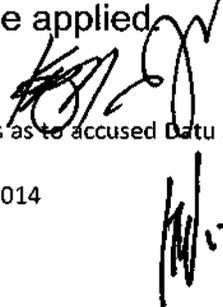
Quezon City, Philippines, July 11, 2016

The said Ombudsman's Resolution pertains to the transactions involving the purchases of lumber from non-existent suppliers. The first paragraph above refers to the transactions from July to September 2009, which are also the transactions subject of SB-17-CRM-0778 to 0922,³²² while the second paragraph refers to the transactions in January 2008 and February 2009, which are also the transactions subject of these cases. Considering that the felonies charged in the Informations are the same, *i.e.* Malversation of Public Funds, and nature of the transactions involved are similar, *i.e.*, fictitious purchases of lumber materials, but the Information in SB-18-CRM-0166 correctly excluded Datu Sajid Islam U. Ampatuan as an accused, this Court finds that it is plausible for the dates in the Information in SB-18-CRM-0166 to have been erroneously indicated as the dates for the 2009 transactions, or a mere result of clerical error. Thus, the dates alleged are supplanted by the prosecution's evidence.

As previously discussed, accused Abpi was a conspirator, and hence, is liable as a co-principal.³²³ The penalty prescribed for Malversation of Public Funds is based on the amount malversed. Here, the prosecution proved that the amount malversed is eight million four hundred forty-six thousand five hundred forty-nine pesos (₱8,446,549.00). The felony was committed way before the effectivity of Republic Act No. 10951 (R.A. No. 10951), and being more favorable to accused Abpi, the penalty under Art. 217 of the RPC before amendment by R.A. No. 10951, *i.e.*, *reclusion temporal* in its maximum period to *reclusion perpetua* should be applied.

³²² This Court promulgated its judgment in the said cases as to accused Datu Sajid Islam U. Ampatuan and Datu Ali K. Abpi on February 9, 2023

³²³ Please see *People v. Go*, G.R. No. 168539, March 25, 2014



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In *Candao v. People*,³²⁴ the Supreme Court clarified that the penalty is to be applied as follows:

However, the suggestion of our esteemed colleague, Justice Lucas P. Bersamin to correct the *maximum* of the indeterminate sentence, which our decision erroneously fixed at 17 years and 4 months of *reclusion temporal* medium, is well-taken. Justice Bersamin explained the matter as follows:

The penalty of imprisonment prescribed for malversation when the amount involved exceeds P22,000.00 is ***reclusion temporal* in its maximum period to *reclusion perpetua***. Such penalty is *not composed* of three periods. Pursuant to Article 65 of the *Revised Penal Code*, when the penalty prescribed by law is not composed of three periods, the court shall apply the rules contained in the articles of the *Revised Penal Code* preceding Article 65, ***dividing into three equal portions of time included in the penalty prescribed, and forming one period of each of the three portions***. Accordingly, *reclusion perpetua* being indivisible, is at once the maximum period, while *reclusion temporal* in its maximum period is divided into two to determine the medium and minimum periods of the penalty.

Conformably with Article 65, therefore, the periods of ***reclusion temporal* in its maximum period to *reclusion perpetua*** are the following:

- *Minimum period* — 17 years, 4 months, and 1 day to 18 years, 8 months;
- *Medium period* — 18 years, 8 months, and 1 day to 20 years;
- *Maximum period* — ***Reclusion perpetua***

Applying the *Indeterminate Sentence Law*, and there being one (1) mitigating circumstance, accused Abpi should be meted the penalty the maximum term of which is within the range of seventeen (17) years, four (4) months and one (1) day to eighteen (18) years and eight (8) months of *reclusion temporal*, and the minimum term, or the penalty next lower to that prescribed, of which is within the range of ten (10) years and one (1) day of *prision mayor* to seventeen (17) years and four (4) months of *reclusion temporal*.

II. Road rehabilitation projects

A. Violation of Sec. 3(e) of R.A. No. 3019 (SB-18-CRM-0167 to 0187)

³²⁴ G.R. No. 186659-710 (Resolution), February 1, 2012

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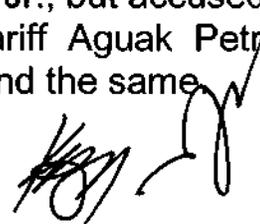
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It is a well-settled rule that private persons, when acting in conspiracy with public officers, may be indicted, and if found guilty, held liable for the pertinent offenses under Sec. 3 of R.A. No. 3019, in consonance with the avowed policy of the anti-graft law to repress certain acts of public officers and private persons alike constituting graft or corrupt practices act or which may lead thereto.³²⁵

The Court finds that the prosecution proved that the accused public officers conspired with Gov. Ampatuan, Sr., and with accused Ampatuan, Jr., to commit Violation of Sec. 3(e) of R.A. No. 3019 by awarding the subject contracts for purchases of fuel to Shariff Aguak Petron Station, owned by accused Ampatuan, Jr., despite the failure to conduct public bidding without justification, and thereafter, releasing public funds as payment for the purported purchases despite there being no complete delivery of the goods purchased.

Accused Dollosa, Bandila, and Guinaid, and Gov. Ampatuan, Sr. were public officers at the time material to these cases. Gov. Ampatuan, Sr. awarded the subject contracts³²⁶ for purchases of fuel products to Shariff Aguak Petron Station without conducting public bidding to ensure that the contracts would be awarded to his preferred supplier, Shariff Aguak Petron Station, which the prosecution showed to have been owned by accused Ampatuan, Jr.

The charge invoices and official receipts purportedly issued by Shariff Aguak Petron Station³²⁷ all indicate its proprietor as "Datu Andal Uy Ampatuan, Jr." Similarly, the Dealer Profile³²⁸ submitted by witness Uy, Retail Sales Coordinator, National Sales Division of Petron Corporation, would show that there was a dealer named "Ampatuan, Datu Andal Jr." with business name "Ampatuan Petron Station." At first glance, it may appear that these are different gasoline stations owned and operated by accused Ampatuan, Jr., but accused Ampatuan, Jr.'s own witness would show that "Shariff Aguak Petron Station" and "Ampatuan Petron Station" are one and the same.



³²⁵ *Canlas v. People*, G.R. Nos. 236308-09, February 17, 2020

³²⁶ Exhibits T-4, U-4, V-4, W-4, X-4, Y-4, Z-4, AA-4, BB-4, CC-4, DD-4, EE-4, FF-4, GG-4, HH-4, II-4, JJ-4, KK-4, LL-4, MM-4, and NN-4

³²⁷ Exhibits T-1, T-2, U-1, U-2, V-1, V-2, W-1, W-2, X-1, X-2, Y-1, Y-2, Z-1, Z-2, AA-1, AA-2, BB-1, BB-2, CC-1, CC-2, CC-6, CC-7, DD-1, DD-2, EE-1, EE-2, FF-1, FF-2, GG-1, GG-2, HH-1, HH-2, II-1, II-2, JJ-1, JJ-2, KK-1, KK-2, LL-1, LL-2, MM-1, MM-2, NN-1, and NN-2

³²⁸ Exhibit ZZ-1



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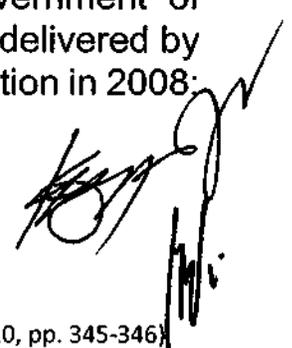
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Witness Abdullah declared in her Judicial Affidavit, that there was only one gasoline station in the Municipality of Shariff Aguak in 2008 and 2009—the Petron Gasoline Station.³²⁹ The table of monthly fuel delivery³³⁰ submitted by witness Uy would show that in 2008, Petron Corporation made deliveries to its dealer, accused Ampatuan, Jr. This shows that the “Ampatuan Petron Station” located in the Municipality of Shariff Aguak was still in operation at the time. The various Disbursement Vouchers and supporting documents, on the other hand, shows that the Provincial Government of Maguindanao transacted with a “Shariff Aguak Petron Station” in 2008, and the said gasoline station was owned and operated by accused Ampatuan, Jr. If there was only one gasoline Station—which happens to be a Petron station—in the said municipality at the time material to these cases, then it can be concluded that the “Ampatuan Petron Station” and the “Shariff Aguak Petron Station,” both owned and operated by accused Ampatuan, Jr., are one and the same.

After the contracts were awarded to Shariff Aguak Petron Station, the Provincial Government of Maguindanao, through Gov. Ampatuan, Sr. and the accused public officers, released public funds as cash advances to accused Bandila, purportedly as payment for the fuel products purportedly delivered. However, the evidence on record would show that there was no complete delivery of the said fuel products purportedly purchased by the Provincial Government of Maguindanao.

As found by the Special Audit Team, Shariff Aguak Petron Station could not have delivered the quantity of fuel purportedly purchased by the Provincial Government of Maguindanao.³³¹ This is supported by the table of monthly fuel deliveries made to accused Ampatuan, Jr.,³³² submitted by prosecution witness Uy. The table below summarizes the quantity of fuel products supposedly delivered by Shariff Aguak Petron Station to the Provincial Government of Maguindanao in 2008 and the quantity of diesel products delivered by Petron Corporation to accused Ampatuan, Jr.’s Petron Station in 2008:



³²⁹ *Judicial Affidavit of Sunata M. Abdullah* dated March 15, 2023, pp. 5-6 (Record, Vol. 10, pp. 345-346)

³³⁰ Exhibit ZZ-2

³³¹ Exhibit QQ, p. 107

³³² Exhibit ZZ-2

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SB-18-CRM-	Charge Invoice No. / Date / Quantity of Petron Diesel	Quantity delivered to the Province of Maguindanao for the month	Delivered by Petron Corporation (ADO 0.05%S – 2261 [Exhibit ZZ-2]) ³³³
0167	(Exhibit T-1) 1310 January 10, 2008 61,580 liters	January 167,520 liters	January 38,000 liters
0169	(Exhibit V-1) 1311 January 11, 2008 64,700 liters		
0170	(Exhibit W-1) 1314 January 16, 2008 41,240 liters		
0168	(Exhibit U-1) 1316 February 18, 2008 69,820 liters	February 69,820 liters	February 82,000 liters
		March (none)	March 50,000 liters
0173	(Exhibit Z-1) 1318 April 7, 2008 83,680 liters	April 186,420 liters	April 94,000 liters
0174	(Exhibit AA-1) 1321 April 8, 2008 48,280 liters		
0175	(Exhibit BB-1) 1320 April 18, 2008 54,460 liters		
0172	(Exhibit Y-1) 1323 May 8, 2008 51,960 liters	May 100,820 liters	May 42,000 liters
0171	(Exhibit X-1) 1325 May 12, 2008 48,860 liters		
0176	(Exhibit CC-1) 1329 Undated 52,339 liters ³³⁴	June 52,339 liters	June 38,000 liters
0179	(Exhibit FF-1) 1331 July 1, 2008 46,000 liters	July	July



³³³ In his Judicial Affidavit, witness Uy declared that ADO Neat-2012, ADO 0.05%S-2261, and ADO 0.05%S-2451 refer to diesel fuel (*Judicial Affidavit* dated June 15, 2022, p. 4 [Record, Vol. 10, p. 90]). Exhibit ZZ-2 shows that in 2008, the only diesel fuel deliveries made by Petron Corporation to accused Ampatuan, Jr.'s Petron station pertained to ADO 0.05% S - 2261

³³⁴ The quantity was not indicated in the undated Charge Invoice No. 1329, but it was indicated in the Purchase Order dated June 30, 2008 (Exhibit CC-4). The said Charge Invoice and Purchase Order are both I the amount of ₱2,883,878.90.



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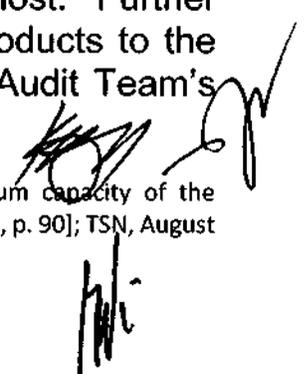
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0178	(Exhibit EE-1) 1334 July 3, 2008 79,460 liters		
0177	(Exhibit DD-1) 1333 July 9, 2008 31,180 liters		
0180	(Exhibit GG-1) 1336 July 9, 2008 43,760 liters	200,400 liters	42,000 liters
0181	(Exhibit HH-1) 1339 August 22, 2008 48,140 liters	August 48,140 liters	August 56,000 liters
0184	(Exhibit KK-1) 1343 September 30, 2008 49,660 liters	September 49,660 liters	September 48,000 liters
0183	(Exhibit JJ-1) 1344 October 1, 2008 48,760 liters	October	October
0182	(Exhibit II-1) 1345 October 3, 2008 36,000 liters		
0186	(Exhibit MM-1) 1347 October 31, 2008 35,580 liters	120,340 liters	56,000 liters
0185	(Exhibit LL-1) 1350 November 11, 2008 85,160 liters	November 85,160 liters	November 30,000 liters
0187	(Exhibit NN-1) 2069 December 9, 2008 60,920 liters	December 60,920 liters	December 42,000 liters
Totals		1,141,539 liters	618,000 liters

As seen above, the Shariff Aguak Petron Station charged the Provincial Government of Maguindanao for the purported deliveries of a total of 1,141,539 liters of Petron Diesel in 2008. However, it could not have delivered the said quantity of fuel products because in the same year, Petron Corporation delivered only 618,000 liters of diesel fuel to accused Ampatuan, Jr.'s Petron station. Even assuming that Shariff Aguak Petron Station still had fuel left from year 2007, it could have delivered only 649,000 liters³³⁵ of diesel fuel, at most. Further showing that there was no complete delivery of fuel products to the Provincial Government of Maguindanao is the Special Audit Team's

³³⁵ 618,000 liters delivered in 2008, and 31,000 liters, which is the total maximum capacity of the underground tanks for ADO (*Judicial Affidavit* dated June 15, 2022, p. 4 [Record, Vol. 10, p. 90]; TSN, August 15, 2022, p. 10)



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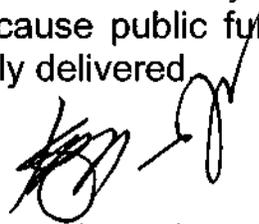
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finding that none of the road rehabilitation projects subject of these cases, for which the fuel products were supposedly used, were completed.³³⁶

Despite the Shariff Aguak Petron Station's failure to completely deliver the purchased fuel products, accused Guinaid still made certifications in the pertinent Statements of Work Accomplished to the effect that the subject road rehabilitation projects were 100% completed. The said documents were among those attached to the Disbursement Vouchers authorizing the release of public funds as payment for the said fuel products. Accused Dollosa certified in the said Disbursement Vouchers that the supporting documents are complete and proper, while Gov. Ampatuan, Sr. approved the same, and allowed the release of public funds as cash advances to accused Bandila, and to a representative of Shariff Aguak Petron Station purportedly, as payment for the purchases of fuel products from the latter.

The foregoing shows that the award of the subject contracts was made in furtherance of the accused's scheme to release public funds for purported purchases that were, at most, only partially delivered. The acts of the accused can be characterized as having been done with evident bad faith, or with "palpably and patently fraudulent and dishonest purpose to do moral obliquity or conscious wrongdoing for some perverse motive or ill will."

Gov. Ampatuan, Sr. and the accused public officers' acts resulted in giving unwarranted benefits to Shariff Aguak Petron Station, which was selected as supplier without public bidding, and its sole proprietor, accused Ampatuan, Jr., who benefited from the payments released as cash advances to accused Bandila and to accused Ampatuan, Jr.'s representative. While the Court cannot determine if there was no delivery at all or if there was only partial delivery of the fuel products to the Provincial Government of Maguindanao, the said acts of the accused also undoubtedly caused undue injury to the Provincial Government of Maguindanao because public funds were released as payment for goods not completely delivered.



³³⁶ Exhibit QQ, p. 131 (SB-18-CRM-0173 and 0177), p. 132 (SB-18-CRM-0178), p. 133 (SB-18-CRM-0172 and 0186), p. 134 (SB-18-CRM-0181 and 0185), p. 135 (SB-18-CRM-0180), p. 136 (SB-18-CRM-0171, 0175 and 0179), p. 137 (SB-18-CRM-0167, 0168 and 0176), p. 138 (SB-18-CRM-0182 and 0183), p. 139 (SB-18-CRM-0174, 0184 and 0187), and p. 141 (SB-18-CRM-0169 and 0170)



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Accused Ampatuan, Jr. argues that the prosecution failed to prove his participation in the subject transactions. According to him, the prosecution did not present any evidence showing that he signed invoices, purchase orders, or any document relating to these cases, or that he authorized anyone to sign on his behalf.³³⁷ His arguments deserve scant consideration.

It must be noted that accused Ampatuan, Jr. was the sole proprietor of Shariff Aguak Petron Station, which issued the charge invoices falsely showing the fuel delivered to the Provincial Government of Maguindanao. As sole proprietor, any payment received by his business would be received by him. Moreover, he had control over the management and supervision of his business and its employees, if any, and he was responsible therefor. In *Dela Cruz v. People*,³³⁸ the Supreme Court held that the sole proprietor of the supplier involved in fictitious purchases and repairs was criminally responsible for the issuance of the falsified documents in the criminal scheme. *Viz.:*

Under the law, in a sole proprietorship form of business, the sole proprietor is personally liable for all the debts and obligations of the business. A sole proprietorship does not possess any juridical personality separate and apart from the personality of the owner of the enterprise. Thus, petitioner Dela Cruz as the sole proprietress [sic] of DEB, is criminally liable for the issuance of falsified Cash Invoices in the criminal scheme.

Accused Ampatuan, Jr., as sole proprietor of Shariff Aguak Petron Station, must also be held criminally liable for the falsified charge invoices.

B. Falsification Under Art. 171 of the RPC (SB-18-CRM-0202 to 0219, and 0221)

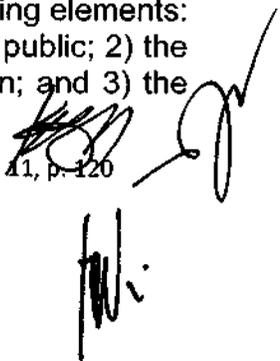
In *People v. Palma Gil-Roffo*,³³⁹ it was held that the essential elements of Falsification under Art. 171, par. 4 of the RPC are as follows:

Falsification of Public Documents has the following elements:
1) the offender is a public officer, employee, or notary public; 2) the offender takes advantage of his or her official position; and 3) the

³³⁷ Accused Ampatuan, Jr.'s Memorandum dated July 21, 2023, p. 4; Record, Vol. 41, p. 120

³³⁸ G.R. Nos. 236807 and 236810, January 12, 2021

³³⁹ G.R. Nos. 249564 & 249568-76, March 21, 2022



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offender falsifies a document by committing any of the acts enumerated in Article 171 of the Revised Penal Code. To warrant a conviction for Falsification of Public Documents by making untruthful statements in a narration of facts under Article 171, paragraph 4 of the Revised Penal Code the prosecution must establish beyond reasonable doubt the following elements: 1) the offender makes in a public document untruthful statements in a narration of facts; 2) he or she has a legal obligation to disclose the truth of the facts narrated by him or her; and 3) the facts narrated are absolutely false.

Here, accused Sema and Camsa are charged with falsifying the pertinent Statements of Work Accomplished³⁴⁰ by certifying the amount of work accomplished in accordance with the approved plans and specifications for the pertinent road rehabilitation project, when in truth and in fact, they knew that there was no implementation of the said projects.³⁴¹

The first element of Falsification under Art. 171 of the RPC is present as to both accused Sema and Camsa. They were public officers at the time material to these cases. Accused Sema held the position of Engineer IV,³⁴² and accused Camsa held the position of Engineer II,³⁴³ and they were the Project Engineers³⁴⁴ assigned to the subject road rehabilitation projects. The second element is also present as to both accused Sema and Camsa. They took advantage of their official positions because they had the duty to make or prepare or otherwise intervene in the preparation of the subject Statements of Work Accomplished when they made their certifications therein.

The third element is likewise present as to both accused Sema and Camsa. They made untruthful statements in a narration of facts when they made the following certifications therein:

WE HEREBY CERTIFY that the amount & work accomplished stated-above are correct and all labor and materials in connection with this project were already paid, thus payment thereof is requested.

I HEREBY CERTIFY that all work items are verified by the undersigned & were accomplished in accordance with the approved plans, program and works and specifications, and that the materials used in this project have

³⁴⁰ Exhibits T-12/3-a (Sema), V-12/2 (Sema), Y-12/4-a (Sema), Z-14/9-a (Sema), AA-12/5-a (Sema), GG-12/6-a (Sema), II-10/10-a (Sema), and JJ-12, and MM-10/2 (Camsa)

³⁴¹ SB-18-CRM-0202, 0204, 0206, 0208, 0210, 0213, 217, and 0218 (accused Sema); SB-18-CRM-0221 (accused Camsa)

³⁴² Exhibit SS, p. 11; *Judicial Affidavit* dated January 16, 2023, pp. 3-4 (Record, Vol. 10, pp. 193-194)

³⁴³ Exhibit SS, p. 11; *Judicial Affidavit* dated February 10, 2023, pp. 2-3 (Record, Vol. 10, pp. 239-240)

³⁴⁴ Exhibits T-12/3-a (Sema), V-12/2 (Sema), Y-12/4-a (Sema), Z-14/9-a (Sema), AA-12/5-a (Sema), GG-12/6-a (Sema), II-10/10-a (Sema), and JJ-12, and MM-10/2 (Camsa); *Judicial Affidavit* dated February 10, 2023, p. 3 (Record, Vol. 10, p. 240)

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been tested and passed all requirements.

They had a legal obligation to disclose the truth because, as one of the supporting documents attached to the Disbursement Vouchers, the Statements of Work Accomplished, was one of the bases for the release of funds as payment for the fuel purportedly used in connection with the subject projects.

The prosecution proved that the facts narrated in the subject Statements of Work Accomplished are absolutely false. In the said documents, accused Sema and Camsa certified that the amount and work accomplished are correct, and that they verified the work items enumerated, and the said work items were accomplished in accordance with the approved plans, program and work specifications, and that the materials used in the project have been tested and passed all requirements.

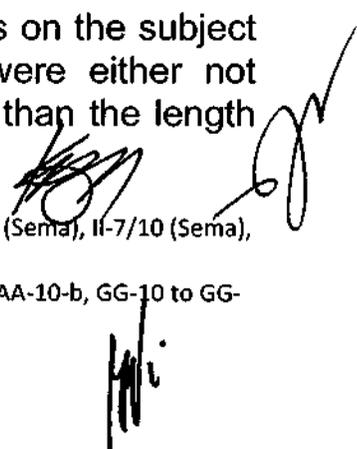
An examination of the supporting documents attached to the Disbursement Vouchers, particularly, the *Program of Work/Budget Cost for Roads and Bridges (Program of Work)*³⁴⁵ and *Detailed Estimates*³⁴⁶ for each of the subject projects, would show that the amounts and quantities indicated in the Statements of Work Accomplished are the same as the estimates in the Program of Work, which are in turn, based on the fuel and labor costs for each project. This was confirmed by accused Sema, who testified that the amounts indicated pertain to the fuel used for the quarry activity, construction, and others. The cost of materials was not indicated because the materials came from the quarry owned by the provincial government.³⁴⁷ By certifying that the amounts and work accomplished indicated in the Statements of Work Accomplished are correct, accused Sema and Camsa, in effect, certified that the projects were 100% completed.

The prosecution, however, proved beyond reasonable doubt that the subject projects were not 100% completed. The members of the COA Inspectorate Team conducted ocular inspections on the subject project and found that the rehabilitation projects were either not implemented or the actual road lengths were shorter than the length

³⁴⁵ Exhibits T-9/3 (Sema), V-9, Y-9/4 (Sema), Z-11/9 (Sema), AA-9/5 (Sema), GG-9/6 (Sema), II-7/10 (Sema), JJ-9, and MM-7/3 (Camsa)

³⁴⁶ Exhibits T-10 to T-10-b, V-10 to V-10-b, Y-10 to Y-10-b, Z-12 to Z-12-b, AA-10 to AA-10-b, GG-10 to GG-10-b, II-8 to II-8-b, JJ-10 to JJ-10-b, and MM-8 to MM-8-b/4 (Camsa)

³⁴⁷ TSN, January 30, 2023, pp. 27-28, 36



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indicated in the pertinent Program of Works. Based on the inspections, the Inspectorate Team found that the actual cost of works done in connection with the subject projects are as follows:

SB-18-CRM-	Project	Cost per DV and supporting documents (in millions)	COA Evaluated Cost (in millions)
0202	Barangay Road in Shariff Aguak (Exhibit QQ, p. 141)	₱2.860	₱0.420
0204	Bagong Farm to Market Road (Exhibit QQ, p. 137)	2.721	0.447
0206	Limpongo – Talibarok Road (Exhibit QQ, p. 139)	2.379	0.296
0208	Kitango – Katibpuan Road (Exhibit QQ, p. 131)	4.091	0.000
0210	Meta – Talibarok Road (Exhibit QQ, p. 133)	2.554	0.000
0213	Tuayan – Limpongo Road (Exhibit QQ, p. 135)	2.751	0.000
0217	Bagong – Meta Road (Exhibit QQ, p. 138)	1.938	1.118
0218	Limpongo – Sayap Road (Exhibit QQ, p. 138)	2.622	1.484
0221	Poblacion II-Satan Farm to Market Road (Exhibit QQ, p. 133)	1.660	0.000
Totals		23.576	3.765

Accused Sema and Camsa insist that the subject road rehabilitation projects were completed, but they did not present any witness or documentary evidence to support such bare assertion. This was even admitted by accused Camsa.³⁴⁸

Accused Sema and Camsa then question the validity of the inspections, claiming that entire length of the roads were not inspected.³⁴⁹ Accused Sema, who accompanied the Inspectorate Team in the inspection of the subject projects on October 11 to 13, 2010, even claims that he insisted that the Inspectorate Team inspect other areas but he was ignored,³⁵⁰ and that he made a verbal objection to Susan Garcia.³⁵¹ But the Court finds it unlikely that accused Sema could have made such objection, considering that Susan Garcia was not a member of the Inspectorate Team.³⁵² It was not even established that she was in the vicinity during the inspections. At any rate, witness Maravilla already addressed the matter of the Inspectorate Team's

³⁴⁸ TSN, February 20, 2023, p. 27

³⁴⁹ *Judicial Affidavit* dated January 16, 2023, p. 6 (Record, Vol. 10, p. 196); *Judicial Affidavit* dated February 10, 2023, p. 6 (Record, Vol. 10, p. 243)

³⁵⁰ *Judicial Affidavit* dated January 16, 2023, p. 6 (Record, Vol. 10, p. 196)

³⁵¹ TSN, January 30, 2023, pp. 27-28

³⁵² Exhibit QQ, p. 161

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failure to inspect the entire length of the subject roads. He explained that they no longer inspected the entire length of the road because they reached portions that were impassable and assumed that there were no works beyond the impassable area. Their guides, including accused Sema, could have told them that there were rehabilitation works beyond the impassable areas but they did not do so.³⁵³

Finally, with respect to accused Sema and Camsa's defenses, they claim that the subject roads deteriorated because they were not maintained, and were exposed to the elements. Their assertion deserves scant consideration. Again, accused Sema and Camsa did not present evidence to support their bare claim. Furthermore, although it was established that the inspections were conducted around one to two years after the supposed completion of the subject projects, it is unlikely for the roads or significant portions thereof to vanish without a trace. At most, the roads would be in a deteriorated state at the time of the inspection. Witness Monter testified that there were traces of materials on the portions where work was undertaken, and no traces on the portions where no work was undertaken.³⁵⁴ Witness Maravilla, on the other hand, testified that it is possible for the road to deteriorate, but not possible for the road to be washed out such that traces of the rehabilitation could no longer be seen.³⁵⁵ He further testified that based on the Program of Work, the embankment has a thickness of more or less 16 cm, and the aggregate base course has a thickness of around 15 to 20 cm, or a total of around a foot when combined. It is not possible for one foot of filling materials to disappear without a trace within two years.³⁵⁶ Indeed, based on the Detailed Estimates for the subject projects, the filling materials for the embankment were supposed to be transported by 10 to 15 dump trucks for 10 to 21 days, and the filling materials for the aggregate base course were supposed to be transported by 11 to 18 dump trucks for 7 to 19 days. The Court is hard pressed to believe that such large amounts of filling material, which were supposedly properly compacted, would disappear without a trace within two years. Clearly, the certifications of accused Sema and Camsa in the pertinent Statements of Work Accomplished were false.

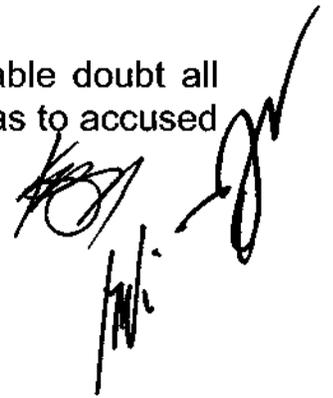
Although the prosecution proved beyond reasonable doubt all the elements of Falsification under Art. 171 of the RPC as to accused

³⁵³ TSN, July 18, 2022, pp. 59-62

³⁵⁴ TSN, July 4, 2022, p. 43

³⁵⁵ TSN, July 18, 2022, p. 32

³⁵⁶ TSN, July 18, 2022, pp. 32-33



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Sema in SB-18-CRM-0202, 0204, 0206, 0208, 0210, 0213, 0217, and 0218, he can be convicted of the said felony only in SB-18-CRM-0208, 0210, and 0213. All Informations in the said cases allege that accused Sema made the said certification when he fully well knew that there was no implementation of the project. However, the prosecution was able to prove that there was no implementation of the subject project only in SB-18-CRM-0208, 0210, and 0213. In the rest of the cases, the Special Audit Team found that there was partial implementation of the subject road rehabilitation projects.

In *Burgos v. Sandiganbayan*,³⁵⁷ the Supreme Court held that the Sandiganbayan erred in convicting therein accused for allowing payment to the contractor despite knowing that the instruments were not repaired in accordance with the job orders, when the allegation in the Information was that they allowed payment despite knowing that the instruments were not repaired and rendered functional/operational. The manner of commission alleged in the Information and the act proved are both violations of Sec. 3(e) of R.A. No. 3019. However, conviction should only be based on the acts charged, or included, in the Information. Otherwise, there would be a violation of the accused's right to be informed of the nature and cause of the accusation against them. viz.:

x x x. But, recognizing an accused's constitutional right to due process, conviction may only be obtained under what has been charged, or included, in the complaint or information. It is of no consequence that the designation of the offense given by the statute has been specified and the facts proven fall under said designation. The real nature of the crime charged is determined not by the title of the complaint, nor by the specification of the provision of the law alleged to have been violated, but on the facts recited in the complaint or information. More particularly, the prosecution must show that the act alleged, in the manner stated in the information, has been committed by the accused, regardless of the technical name of the crime charged. As explained by Justice Moreland in *U.S. v. Lim San*:

From a legal point of view, and in a very real sense, it is of no concern to the accused what is the technical name of the crime of which he [or she] stands charged. It in no way aids him [or her] in a defense on the merits. Whatever its purpose may be, its result is to enable the accused to vex the court and embarrass the administration of justice by setting up the technical defense that the crime set forth in the body of the information and proved in the trial is not the crime characterized by the fiscal in the caption of the information. That to which his attention should be directed, and in which [the accused], above all things else, should be most

³⁵⁷ G.R. Nos. 123144, 123207, and 123536, October 15, 2003

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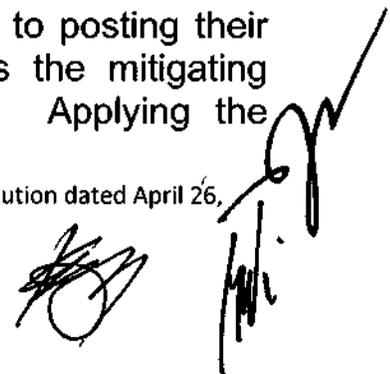
interested, are the facts alleged. *The real question is not did [the accused] commit a crime given in the law some technical and specific name, but did he [or she] perform the acts alleged in the body of the information in the manner therein set forth. ...The real and important question to [the accused] is, "Did you perform the acts alleged in the manner alleged?" not, "Did you commit a crime named murder?" If [the accused] performed the acts alleged, in the manner stated, the law determines what the name of the crime is and fixes the penalty therefor ... If the accused performed the acts alleged in the manner alleged, then he [or she] ought to be punished and punished adequately, whatever may be the name of the crime which those acts constitute.*

There is no question that the manner of commission alleged in the information and the act the Sandiganbayan found to have been committed are both violations of Section 3(e) of R.A. 3019. Nonetheless, they are and remain two different means of execution and, even if reference to Section 3(e) of R.A. 3019 has been made in the information, appellants' conviction should only be based on that which was charged, or included, in the information. Otherwise, there would be a violation of their constitutional right to be informed of the nature and accusation against them.

Similarly, the charges against accused Sema, *i.e.*, making the certifications despite knowing that there was no implementation of the project, and the facts proved, *i.e.*, making the certifications despite knowing that the projects were not implemented in accordance with the approved plans and specifications, both constitute Falsification under Art. 171, par. 4, of the RPC. However, accused Sema can only be convicted under the said Informations if the prosecution proves that he committed the acts alleged in the Informations, in the manner alleged therein. While knowing that the projects were not implemented in accordance with the approved plans and specifications may include non-implementation of the said projects, the reverse is not true. Thus, the Court is constrained to acquit accused Sema in SB-18-CRM-0202, 0204, 0206, 0217, and 0218, wherein the prosecution only proved that the subject road rehabilitation projects were not implemented in accordance with the approved plans and specifications, and not that there was no implementation of the said projects at all.

The prescribed penalty for Falsification under Art. 171 of the RPC is *prision mayor* and a fine not to exceed five thousand pesos (P5,000.00). Like accused Abpi, there is nothing in the records to show that accused Sema and Camsa were arrested prior to posting their respective bonds.³⁵⁸ Thus, the Court appreciates the mitigating circumstance of voluntary surrender as to them. Applying the

³⁵⁸ Resolution dated April 10, 2018; Record, Vol. 6, p. 247-C (accused Sema); Resolution dated April 26, 2018; Record, Vol. 6, p. 287 (accused Camsa)



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Indeterminate Sentence Law, and there being one (1) mitigating circumstance, accused Sema and Camsa should be meted, for each count, the penalty the maximum term of which is within the range of six (6) years and one (1) day to eight (8) years of *prision mayor*, and the minimum term, or the penalty next lower to that prescribed, of which is within the range of six (6) months and one (1) day to six (6) years of *prision correccional*.

C. Civil liability

The prosecution failed to prove the exact quantity and cost of undelivered fuel, which would have been the basis for the damage suffered by the Provincial Government of Maguindanao. But considering that the cost of the road rehabilitation projects were largely based on the cost of fuel purportedly used therein, the Court may base the civil liability of the accused on the completion of the projects, as determined by the COA Special Audit Team. The table below shows the shortage based on the completion of each of the projects:

SB-18-CRM-	Estimated cost in Program of Work ³⁵⁹ (in millions)	COA evaluated cost ³⁶⁰ (in millions)	% not completed	Amount of fuel in Disbursement Voucher	Shortage (Amount in DV x % not completed) ³⁶¹
0167	2.721	0.447	83.57	2,617,150.00	2,187,210.25
0168	3.056	0.306	89.99	2,967,350.00	2,670,226.60
0169	2.860	0.420	85.31	2,749,750.00	2,345,940.56
0170	1.832	0.963	47.43	1,752,700.00	831,384.44
0171	2.321	0.242	89.57	2,320,850.00	2,078,865.64
0172/ 0210*	2.554	0.000	100.00	2,468,100.00	2,468,100.00
0173/ 0208*	4.091	0.000	100.00	3,974,800.00	3,974,800.00
0174	2.379	0.296	87.56	2,293,300.00	2,007,962.97
0175	2.669	0.281	89.47	2,586,850.00	2,314,498.99
0176	3.000	0.557	81.43	2,883,878.90	2,348,438.72
0177	1.958	1.306	33.30	1,909,775.00	635,941.42
0178	4.971	0.000	100.00	4,866,925.00	4,866,925.00

³⁵⁹ The figures in pp. 131-139, and 141 of Exhibit QQ are the same as those in Exhibits T-9, U-9, V-9, W-9, X-9, Y-9, Z-11, AA-9, BB-9, CC-13, DD-7, EE-9, FF-7, GG-9, HH-9, II-7, JJ-9, KK-9, LL-9, MM-7, and NN-9, but were divided by 1,000,000 and rounded off to three decimal places.

³⁶⁰ Exhibit QQ, p. 131 (SB-18-CRM-0173 and 0177), p. 132 (SB-18-CRM-0178), p. 133 (SB-18-CRM-0172 and 0186), p. 134 (SB-18-CRM-0181 and 0185), p. 135 (SB-18-CRM-0180), p. 136 (SB-18-CRM-0171, 0175 and 0179), p. 137 (SB-18-CRM-0167, 0168 and 0176), p. 138 (SB-18-CRM-0182 and 0183), p. 139 (SB-18-CRM-0174, 0184 and 0187), and p. 141 (SB-18-CRM-0169 and 0170)

³⁶¹ The amounts below may not be equal to the amounts in the Disbursement Vouchers multiplied by the % not completed, as seen in this table because of the limitations of rounding off the figures to two decimal places.

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0179	2.881	0.194	93.27	2,817,500.00	2,627,775.95
0180/ 0213*	2.751	0.000	100.00	2,680,300.00	2,680,300.00
0181	3.022	1.968	34.88	2,948,575.00	1,028,391.15
0182	1.938	1.118	42.31	1,881,000.00	795,882.35
0183	2.622	1.484	43.40	2,547,710.00	1,105,756.67
0184	2.672	0.814	69.54	2,594,735.00	1,804,273.07
0185	3.942	2.150	45.46	3,832,200.00	1,742,085.84
0186/ 0221**	1.660	0.000	100.00	1,601,100.00	1,601,100.00
0187	2.503	0.352	85.94	2,406,340.00	2,067,933.42
Totals				56,700,888.90	44,183,793.03

* Against accused Sema

** Against accused Camsa

CONCLUSION

In SB-18-CRM-0166 and in SB-18-CRM-0188 to 0200, and 0222 to 0227, the prosecution proved beyond reasonable doubt all the elements of Violation of Sec. 3(e) of R.A. No. 3019 and of Falsification under Art. 171 of the RPC, respectively, as to accused Abpi. In SB-18-CRM-0228, the prosecution failed to prove all the elements of Malversation of Public Funds under Art. 217 of the RPC as to accused Abpi. However, the prosecution proved that accused Abpi conspired with his co-accused accountable officers. As a conspirator, he is liable as a co-principal.

In SB-18-CRM-0167 to 0187, the prosecution proved beyond reasonable doubt that accused Ampatuan, Jr. conspired with his co-accused public officers in committing Violation of Sec. 3(e) of R.A. No. 3019.

In SB-18-CRM-0208, 0210, and 0213, the prosecution proved beyond reasonable doubt all the elements of Falsification under Art. 171 of the RPC as to accused Sema. The prosecution also proved beyond reasonable doubt all the elements of the said felony as to accused Camsa in SB-18-CRM-0221. However, in SB-18-CRM-0202, 0204, 0206, 0217, and 0218, although the prosecution proved beyond reasonable doubts all the elements of Falsification under Art. 171 of the RPC as to accused Sema, the acts proved by the prosecution were different from those alleged in the Informations, and hence, the Court is constrained to acquit him in the said cases.

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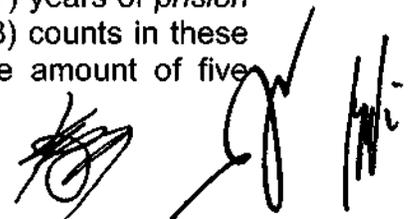
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WHEREFORE, judgment is hereby rendered as follows:

1. In SB-18-CRM-0166, accused DATUALI K. ABPI AL HAJ is hereby found **GUILTY** beyond reasonable doubt of Violation of Sec. 3(e) of R.A. No. 3019, and is sentenced to suffer the penalty of imprisonment of six (6) years and one (1) month, as minimum, to ten (10) years, as maximum. He shall further suffer perpetual disqualification from public office.
2. In SB-18-CRM-0188 to 0200, and 0222 to 0227, accused DATUALI K. ABPI AL HAJ is hereby found **GUILTY** beyond reasonable doubt of Falsification under Art. 171 of the Revised Penal Code, and is sentenced to suffer the indeterminate penalty of six (6) years of *prision correccional*, as minimum, to seven (7) years of *prision mayor*, as maximum, for each of the nineteen (19) counts in these cases. He shall likewise pay a fine in the amount of five thousand pesos (P5,000.00) for each count, or a total of ninety-five thousand pesos (P95,000.00).
3. In SB-18-CRM-0228, accused DATUALI K. ABPI AL HAJ is hereby found **GUILTY** beyond reasonable doubt of Malversation of Public Funds under Art. 217 of the Revised Penal Code, and is sentenced to suffer the indeterminate penalty of seventeen (17) years and four (4) months of *reclusion temporal*, as minimum, to eighteen (18) years and eight (8) months of *reclusion temporal*, as maximum. He shall likewise pay a fine in the amount malversed, or the amount of eight million four hundred forty-six thousand five hundred forty-nine pesos (P8,446,549.00), and shall further suffer the penalty of perpetual special disqualification.
4. In SB-18-CRM-0167 to 0187, accused DATU ANDAL UY AMPATUAN, JR. is hereby found **GUILTY** beyond reasonable doubt of Violation of Sec. 3(e) of R.A. No. 3019, and is sentenced to suffer the penalty of imprisonment of six (6) years and one (1) month, as minimum, to ten (10) years, as maximum, for each of the twenty-one (21) counts in these cases. He shall further suffer perpetual disqualification from public office.
5. In SB-18-CRM-0208, 0210, and 0213, accused SAMSUDIN U. SEMA is hereby found **GUILTY** beyond reasonable doubt of Falsification under Art. 171 of the Revised Penal Code, and is sentenced to suffer the indeterminate penalty of six (6) years of *prision correccional*, as minimum, to seven (7) years of *prision mayor*, as maximum, for each of the three (3) counts in these cases. He shall likewise pay a fine in the amount of five



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thousand pesos (₱5,000.00) for each count, or a total of fifteen thousand pesos (₱15,000.00).

6. In SB-18-CRM-0221, accused OMAR B. CAMSA is hereby found **GUILTY** beyond reasonable doubt of Falsification under Art. 171 of the Revised Penal Code, and is sentenced to suffer the indeterminate penalty of six (6) years of *prision correccional*, as minimum, to seven (7) years of *prision mayor*, as maximum. He shall likewise pay a fine in the amount of five thousand pesos (₱5,000.00).
7. Accused SAMSUDIN U. SEMA is hereby **ACQUITTED** in SB-18-CRM-0202, 0204, 0206, 0217, and 0218 for failure of the prosecution to prove his guilt beyond reasonable doubt.
8. Accused Abpi is held liable to pay the Province of Maguindanao or its successor in interest³⁶² the amount of the funds malversed, or the amount of eight million four hundred forty-six thousand five hundred forty-nine pesos (₱8,446,549.00) plus interest of 6% *per annum*, to be reckoned from the date of the finality of this Decision until full payment, by way of his civil liability.
9. Finally, accused Ampatuan, Jr., Camsa and Sema are held liable to pay the Province of Maguindanao, or its successor in interest, the value of the fuel not delivered plus interest of 6% *per annum*, to be reckoned from the date of the finality of this Decision until full payment, by way of their civil liability. Accused Ampatuan, Jr. shall be liable in the amount of forty-four million one hundred eighty-three thousand seven hundred ninety-three pesos (₱44,183,793.03), accused Camsa shall be liable up to the amount of one million six hundred one thousand one hundred pesos (₱1,601,100.00), and accused Sema shall be liable up to the amount of nine million one hundred twenty-three thousand two hundred pesos (₱9,123,200.00).

Let the hold departure order against accused Sema by reason of SB-18-CRM 0202, 0204, 0206, 0217, and 0218, be lifted and set aside, and his bond for the said cases be released, subject to the usual accounting and auditing procedure.

Let warrants of arrest be issued against accused JOHN ESTELITO G. DOLLOSA, JR., OSMEÑA M. BANDILA, and PENDI A. ABPET, who are at large, and let SB-18-CRM-0166 to 200, 0203, 0205

³⁶² Republic Act No. 11550. Sec. 2. Division of the Province of Maguindanao. – The Province of Maguindanao is hereby divided into two (2) distinct and independent provinces to be known as Maguindanao del Norte and Maguindanao del Sur.

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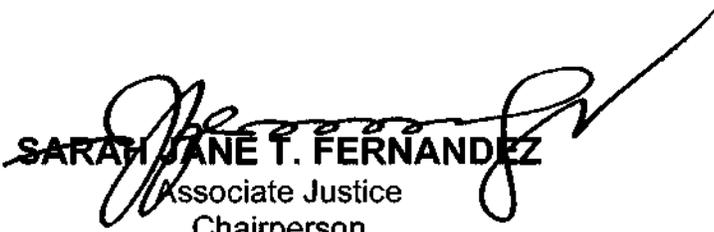
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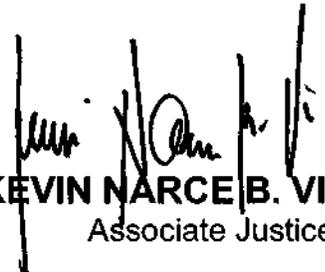
0207, 0209, 0211, 0212, 0214 to 0216, 0219, and 0222 to 0228, as to them, be archived pending their arrest.

SO ORDERED.


SARAH JANE T. FERNANDEZ
Associate Justice
Chairperson

We Concur:


KARL B. MIRANDA
Associate Justice


KEVIN NARCE B. VIVERO
Associate Justice

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ATTESTATION

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


SARAH JANE T. FERNANDEZ
Associate Justice
Chairperson

CERTIFICATION

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


AMPARO M. CARATAJE-TANG
Presiding Justice



