



Republic of the Philippines
Sandiganbayan
Quezon City

SEVENTH DIVISION

MINUTES of the proceedings held on 9 May 2018.

Present:

Justice MA. THERESA DOLORES C. GOMEZ-ESTOESTA----- Chairperson
Justice ZALDY V. TRESPESES----- Member
Justice BAYANI H. JACINTO----- Member¹

The following resolution was adopted:

Crim. Case No. SB-10-CRM-0256 - People vs. BERNARDITO A. ABAPO,

This resolves the following:

1. The prosecution's "FORMAL OFFER OF DOCUMENTARY EVIDENCE with Motion to re-mark and mark documents" dated 2 April 2018;² and
2. Accused's "COMMENT/OPPOSITION (to the FORMAL OFFER OF DOCUMENTARY EVIDENCE with Motion to re-mark and mark documents) dated 2 May 2018."³

For resolution is the prosecution's Formal Offer of Documentary Exhibits and the accused's Comment/Opposition thereon.

After due evaluation, this Court resolves to ADMIT Exhibits "A," "B," "C," "D," "D-1," "E" and "E-1-a" considering that the defense has previously stipulated on their due execution and existence.⁴

The Court resolves to ADMIT the following over the objection of accused:

1. Exhibit "F" and series (Narrative Report and supporting documents)

Exhibit "F", on its face, states that it was prepared by Evelyn R. Arevalo (Arevalo), the Audit Team Leader of Team III- Masbate. Accused points out that Arevalo was not presented in court to identify and testify thereon. Instead, Emma M. Del Prado (del Prado) identified the

¹ Per Administrative Order No. 277-2017 dated 15 August 2017.

² *Rollo*, Vol. III, pp. 260-373.

³ *Id.* at 379-386.

⁴ TSN, 28 April 2014, pp. 4-8.

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same and testified thereon. Accused argues that del Prado is not competent to do so, as her name does not appear on the said document.

We admit Exhibit "F" and series over the objection of the accused. We hold that del Prado sufficiently explained her competence to identify and testify thereon.

Commission on Audit (COA) Office Order No. 2003-35 shows del Prado's designation as Team Member of the two-member Team III led by Team Leader Arevalo, assigned to conduct audit of the Municipalities of San Pascual, Balud, Milagros, Claveria and their Barangays. Meanwhile, del Prado testified that she worked hand in hand with her team leader, Arevalo, in preparing the Narrative Report with supporting documents marked Exhibit "F" and series. However, del Prado's signature does not appear in the said report because COA Memorandum 2004-014 mandates that the audit team leader be the one to sign the report.⁵ Witness del Prado further explained that Arevalo did not testify because she already retired from service last 12 September 2012.⁶

2. Exhibits "G," "G-1-a" (COA Office Order No. 2003-35 on the Reconstitution of Audit Teams for Region V, Sub-Cluster II [province of Masbate and Sorsogon and the Cities of Masbate and Sorsogon]) and "H" and series (COA Memorandum 2004-014)

We admit these exhibits over the objection of accused, who claims that del Prado was not competent to identify and testify on COA Officer Order No. 2003-35 and COA Memorandum 2004-014.

The name of del Prado, in fact, appears in Exhibit "G" as it designates her (Exhibit "G-1-a") as team member of Team III, which was tasked to conduct the audit of the Municipalities of San Pascual, Balud, Milagros, Claveria and their Barangays.

Meanwhile, Exhibit "H," while not explicitly naming del Prado, was addressed to "(a)ll Assistant Commissioners, Legal and Adjudication Office Directors, Cluster Directors, Regional Legal and Adjudication Directors, Regional Cluster Directors, Supervising Auditors, Teams Leaders and All Others Concerned." (Underscoring supplied.) Considering that del Prado, then State Auditor I, was part of an audit team and as member thereof, assisted the team leader in conducting audits of local government units assigned to them,⁷ she is evidently among the other persons concerned in the Memorandum.

⁵ TSN, 8 February 2017, p. 11.

⁶ Id. at 14.

⁷ TSN, 13 October 2015, pp. 11-12.

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We stress that the admission of these exhibits are subject to this Court's appreciation of their probative value and the merit of the purposes for which they were offered once the case is submitted for decision.

WHEREFORE, in view of the foregoing, the Court hereby resolves to **ADMIT Exhibits "A," "B," "C," "D," "D-1," "E," "E-1-a," "F" and series, "G," "G-1-a" and "H" and series.**

Let the initial presentation of evidence for the defense be set on 13 June 2018 at 8:30 in the morning, as previously scheduled.

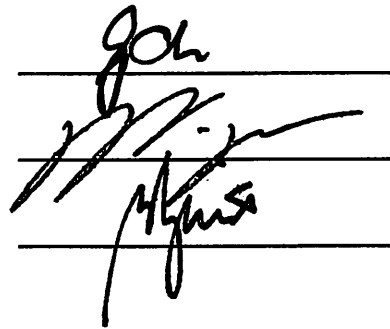
SO ORDERED.

Approved:

GOMEZ-ESTOESTA, J., Chairperson

TRESPESES, J.

JACINTO, J.



Handwritten signatures of the court members over three horizontal lines. The top signature is 'Joh', the middle signature is 'Trespeses', and the bottom signature is 'Jacinto'.