



REPUBLIC OF THE PHILIPPINES

Sandiganbayan
QUEZON CITY

Sixth Division

PEOPLE OF THE PHILIPPINES,

Plaintiff,

- versus -

CHRISTOPHER LEONES MILLARE,
SR.,

Accused.

SB-17-CRM-1722 to 1723

For: Violation of Article 220 of the
Revised Penal Code (RPC)

P R E S E N T :

FERNANDEZ, SJ, J., *Chairperson*
MIRANDA, J. and
VIVERO, J.

Promulgated:

June 28, 2022 *mf*

X-.....X

DECISION

VIVERO, J.:

CHARGES

Accused **CHRISTOPHER LEONES MILLARE, SR.** ("*accused Millare*"), then Municipal Mayor of Licuan-Baay, Province of Abra, is charged by the Office of the Ombudsman with two counts of violation of Article 220 of the Revised Penal Code ("*RPC*"), as amended. The accusatory portion of the *Informations* read—

SB-17-CRM-1722¹

That in 2011, or sometime prior or subsequent thereto, in Licuan-Baay, Province of Abra, Philippines and within the jurisdiction of this Honorable Court, accused **CHRISTOPHER LEONES**

¹ Rollo, Volume 1, pp. 1-2.

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MILLARE, SR., a high-ranking public officer, being then the Municipal Mayor of Licuan-Baay, Abra, while in the performance of his functions and by reason of his position and duties was accountable for public funds under his administration, did then and there willfully, unlawfully and feloniously, without lawful authority, apply, use or cause the disbursement of the amount of Php 1,200,000.00 in public funds, for the rehabilitation of the Municipal Hall from the Municipality's 20% Annual Internal Revenue Allotment (IRA) for Development Projects for the year 2012, a project or an expense specifically prohibited by the Department of Budget and Management (DBM) Joint Memorandum Circular No. 2011-1 from being paid out of the 20% Development Fund, thereby applying the said public fund for a purpose different from which such fund was intended and appropriated by law or ordinance, to the damage and prejudice of public service.

SB-17-CRM-1723²

That in 2012, or sometime prior or subsequent thereto, in Licuan-Baay, Province of Abra, Philippines and within the jurisdiction of this Honorable Court, accused **CHRISTOPHER LEONES MILLARE, SR.**, a high-ranking public officer, being then the Municipal Mayor of Licuan-Baay, Abra, while in the performance of his functions and by reason of his position and duties was accountable for public funds under his administration, did then and there willfully, unlawfully and feloniously, without lawful authority, apply, use or cause the disbursement of the amount of Php 2,000,000.00 from the Municipality's 20% Annual Internal Revenue Allotment (IRA) for Development Projects for the year 2012 for the rehabilitation of the Municipal Hall, a project or an expense specifically prohibited by the Department of Budget and Management (DBM) Joint Memorandum Circular No. 2011-1 from being paid out of the 20% Development Fund, thereby applying the said public fund for a purpose different from which such fund was intended and appropriated by law or ordinance, to the damage and prejudice of public service.

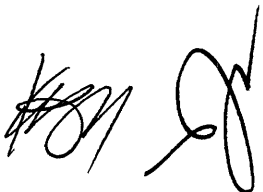
THE ANTECEDENT FACTS

The Court, after evaluating the resolution and supporting evidence furnished by the prosecution, found sufficient grounds to support a finding of probable cause to hold the accused for trial in these cases. A Hold Departure Order was issued against accused Millare barring him from leaving the country except upon approval of the Court.³ A warrant of arrest was also issued against accused Millare.⁴

² *Rollo*, Volume 2, pp. 4-5.

³ *Rollo*, Volume 1, p. 26.

⁴ *Id.*, p. 27.



On 20 November 2017, accused Millare posted a cash bond for his provisional liberty as evidenced by Official Receipt Nos. 14366300 and 14366301 in the amount of Six Thousand Pesos (PhP 6,000.00) each.⁵ On 31 July 2018, accused Millare was duly arraigned wherein he entered a plea of not guilty to both charges.⁶

Subsequently, on 28 September 2018, accused Millare filed his Motion to Dismiss and/or Motion to Quash based on the alleged inordinate delay in resolving his cases which violated his rights to due process and speedy resolution of his case.⁷ In its Resolution dated 09 November 2018, the Court denied his Motion for lack of merit.⁸

On 05 October 2018, Pre-Trial Conference was held at which the prosecution and the defense agreed to stipulate on the following:

- a. Accused Christopher Leones Millare, Sr. is the same person charged in the Information;
- b. At the time material to the allegation in the Information, accused Millare is a high-ranking public officer, being then the Municipal Mayor of Licuan-Baay, Abra;
- c. On 5 December 2011, the *Sangguniang Bayan (SB)* issued Resolution No. 01 series of 2011 which pointed to the 20% Development Fund as the source of funds for the implementation of the projects included in the Annual Investment Plan (AIP) of the Municipality of Licuan-Baay for CY 2011; and
- d. The existence, authenticity and due execution of:
 1. DILG-DBM Joint Memorandum Circular (JMC) No. 2011-1 dated 13 April 2011;
 2. List of Priority Programs/Projects and activities to be funded out of the 20% Development Fund in the amount of PhP 7,461,658.80 for the year 2011;
 3. *Sangguniang Bayan* Resolution No. 01 series of 2011;
 4. *Sangguniang Bayan* Resolution No. 29 series of 2011;
 5. CY 2011 Annual Investment Plan (AIP); and
 6. CY 2012 AIP.⁹

Thereafter, trial on the merits ensued.

⁵ *Id.*, p. 49.

⁶ *Id.*, p. 103.

⁷ *Id.*, pp. 121-127.

⁸ *Id.*, pp. 146-157.

⁹ *Id.*, pp. 337-350.



EVIDENCE FOR THE PROSECUTION

The prosecution presented the following witnesses:

1. Novielyn Bangibang (Ms. Bangibang)

Ms. Bangibang is the Secretary of the Office of the *Sangguniang Bayan* of the Municipality of Licuan-Baay since 2004.¹⁰

She was designated as Officer-in-Charge (OIC) – Municipal Treasurer from December 2010 to June 2012. Subsequently, on June 2012 to June 2013, she was designated as OIC-Municipal Accountant.¹¹

As *SB* Secretary, her duties and responsibilities include: attending sessions and meetings of the *Sanggunian* and keeping track of its proceedings. In the performance of her functions, Ms. Bangibang issued certified true copies of Resolution No. 1 series of 2011 (**Exhibit "G"**) and Resolution No. 29 series of 2011 (**Exhibit "H"**) along with their respective annexes.¹²

Meanwhile, as OIC-Municipal Accountant, she reviews claims, prepares and records the financial statements of the municipality in the Check Disbursement Journal, and signs disbursement vouchers and their supporting documents like purchase requests, inspection and acceptance reports.¹³

On the other hand, as OIC-Municipal Treasurer, she takes charge of the disbursement of all local government funds, has custody of and exercises proper management of the funds of the municipality, certifies the availability of funds, and signs disbursement vouchers and its supporting documents like check, purchase request, purchase orders, BIR forms 2306 and 2307, among others.¹⁴

On cross examination, she narrated how disbursement vouchers are processed. First, vouchers are prepared at the Office of the Treasury. Second, the vouchers are reviewed by the Municipal Accountant. Third, the vouchers are returned to the Office of the Treasury. Fourth, the vouchers are then transmitted to the Office of the Municipal Mayor for approval. Last, after the approval of the vouchers, the Office of the Treasury will process the check for payment.¹⁵

In her testimony, she was able to identify the following checks and its supporting documents: Check No. 509920 dated 16 August 2011 (**Exhibits "K" to "K-12"**); Check No. 509921 dated 16 August 2011 (**Exhibit "L" to "L-7"**); Check No. 509968 dated 13 September 2011 (**Exhibit "M" to "M-3"**); Check No. 509974 dated 13 September 2011 (**Exhibits N" to "N-11"**); Check No. 509973 dated 14 September 2011 (**Exhibits "O" to "O-2"**); Check No. 509918 dated 16 August 2011 (**Exhibits "P" to "P-1"**); Check No. 509977 dated 14 September 2011 (**Exhibits "Q" to "Q-6"**); Check No. 509984 dated 23 September 2011 (**Exhibits "R" to "R-11"**); Check No. 510110 dated 29 November 2011

¹⁰ *Id.*, p.172.

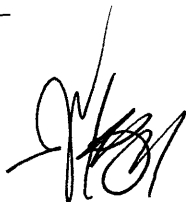
¹¹ *Ibid.*

¹² *Id.*, pp. 172-173.

¹³ *Id.*, p. 173.

¹⁴ *Id.*, p. 174.

¹⁵ TSN dated 5 March 2019, pp. 8-9.



(Exhibits "S" to "S-7"); Check No. 510189 dated 20 January 2012 **(Exhibits "T" to "T-8");** Check No. 510202 dated 25 January 2012 **(Exhibits "U" to "U-2");** Check No. 510208 dated 02 February 2012 **(Exhibits "V" to "V-1");** Check No. 510216 dated 09 February 2012 **(Exhibits "W" to "W-8");** Check No. 510238 dated 17 February 2012 **(Exhibits "X" to "X-2");** Check No. 510239 dated 23 February 2012 **(Exhibits "Y" to "Y-2");** Check No. 542867 dated 27 September 2012 **(Exhibits "BB" to "BB-2");** Check No. 542905 dated 19 October 2012 **(Exhibits "DD" to "DD-1");** Check No. 542999 dated 11 December 2012 **(Exhibits "EE-3");** and Check No. 543013 dated 14 December 2012 **(Exhibits "FF-1").**

2. Nerio T. Quinto (Mr. Quinto)

Mr. Quinto is the Municipal Engineer of Licuan-Baay, Abra since 2002.¹⁶

In July 2011 to November 2011, Mr. Quinto was designated as OIC-Municipal Accountant. Thereafter, he was designated as OIC-Municipal Treasurer from June 2012 to July 2012.¹⁷

As Municipal Engineer, his duties and responsibilities include administering, supervising, and controlling the construction, maintenance, improvement, repair/rehabilitation of public buildings of the local government unit (LGU) of Licuan-Baay. In 2011 and 2012, among the projects which the municipality undertook were road maintenance, flood control and rehabilitation of the Municipal Hall.¹⁸

While as OIC-Municipal Accountant, Mr. Quinto prepares and records financial statements of the municipality in the Check Disbursement Journal and reviews supporting documents and claims. In the discharge of such duties, he prepared the Check Disbursement Journal for the months of July 2011 to November 2011 **(Exhibits "LL-6" to "LL-10").**¹⁹

3. Janet Grethel G. Sacragon (Ms. Sacragon)

Ms. Sacragon is the Municipal Treasurer of the Licuan-Baay, Abra.²⁰

Originally, she was appointed as Municipal Accountant from September 2008 until 30 June 2011. Then, she resigned in July 2011. She was re-appointed as Municipal Accountant in December 2011 until June 2012. After that, she was designated as OIC-Municipal Treasurer from July 2012 until June 2013. In July 2013 to September 2014, she again held the position of Municipal Accountant. Following that, she was appointed as Municipal Treasurer on October 2014.²¹

As OIC-Municipal Treasurer, she takes charge of the disbursement of local government funds, takes custody of and exercises proper management of the funds of the municipality, certifies availability of funds, and signs disbursement

¹⁶ *Rollo*, Volume 1, p. 321.

¹⁷ *Id.*, p. 321.

¹⁸ *Id.*, p. 322.

¹⁹ *Ibid.*

²⁰ *Id.*, p. 355.

²¹ *Ibid.*



vouchers and its supporting documents like checks, purchase requests, purchase orders, BIR Forms 2306 and 2307, among others.²²

On cross examination, she confirmed that when she executed her Judicial Affidavit, she was already the Municipal Treasurer and not the Municipal Accountant. She also confirmed that the original copies of the documents attached in her affidavit are in the custody of the Commission on Audit (COA).²³

Ms. Sacragon recounted the process they followed in preparing disbursement vouchers. First, the claimant or the responsible office will prepare the vouchers and then forward it to the Budget Office for availability of funds. Second, the vouchers will then be forwarded to the Accounting Office. Third, the vouchers will be transmitted to the Mayor's Office for approval. But before the Mayor signs the disbursement vouchers, the Accounting Office sees to it that all the supporting documents are attached therein. Lastly, the signed vouchers will be forwarded to the Treasurer's Office for payment. She further averred that the Mayor signs only after the subordinate officials or employees have processed the required documents. After the checks are issued, the same will be encashed by the payee and not the mayor.²⁴

However, there are instances where the Mayor himself would ask their office to prepare disbursement vouchers for the payment of some transactions. After preparing the vouchers, they will let all the signatories sign therein but if the signatories are not present, they will just prepare the checks for payment. In these instances where the Mayor asked for the preparation of the disbursement vouchers, either the Mayor, Treasurer or Accountant can sign the vouchers first.²⁵

As part of her duties as Municipal Accountant, Ms. Sacragon sees to it that all the supporting documents and transactions in relation to the disbursement vouchers are in order before the Mayor signs the same.²⁶

In her testimony, Ms. Sacragon identified the following documents: Check Disbursement Journal for the months of January 2011 to June 2011 (**Exhibits "LL" to "LL-5-a"**); Check Disbursement Journal for the month of December 2011 (**Exhibit "LL-11" to "LL-11-a"**); and Check Disbursement Journal for the month of January 2012 to June 2012 (**Exhibits "MM" to "MM-5"**). She also identified her signature and that of accused Millare that were affixed on the following: Check No. 542846 dated 13 September 2012 and its supporting documents (**Exhibits "Z", "Z-3", "Z-5" and "Z-6"**); Check No. 542849 dated 13 September 2012 and its supporting documents (**Exhibits "AA" to "AA-2"**); Check No. 542867 dated 27 September 2012 and its supporting documents (**Exhibits "BB" to "BB-2"**); Check No. 542897 dated 11 October 2012 and its supporting documents (**Exhibits "CC" to "CC-6"**); Check No. 542905 dated 19 October 2012 and its supporting documents (**Exhibits "DD" to "DD-1"**); Check No. 542999 dated 11 December 2012 and its supporting documents (**Exhibits "EE" to "EE-6"**); and Check No.

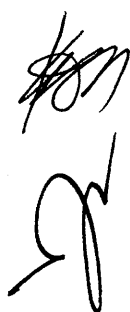
²² *Id.*, p. 357.

²³ TSN dated 14 March 2019, pp. 7-9.

²⁴ *Id.*, pp. 10-11.

²⁵ *Id.*, pp. 12-13.

²⁶ *Id.*, p. 13.



543013 dated 14 December 2012 and its supporting documents (**Exhibits "FF" to "FF-1"**).²⁷

4. Joel M. Sannadan ("Mr. Sannadan")

Mr. Sannadan is the Municipal Planning and Development Coordinator (MPDC) of Licuan-Baay, Abra since October 2001.²⁸

He received a subpoena from the Office of the Special Prosecutor directing him to submit certified true copies of the Annual Investment Plan for the years 2011 and 2012 as well as the List of priority programs, projects and activities to be funded out from the development fund for the years 2011 and 2012.²⁹

Mr. Sannadan testified that as the MPDC, he prepared the List of Priority Programs Projects and Activities to be funded out from the municipality's Development Fund for the year 2012 (**Exhibit "E"**). He affirmed that accused Millare approved said Priority Programs Projects and Activities in his capacity as Mayor.³⁰

On cross examination, he confirmed that his office is also responsible for monitoring and evaluating the implementation of the different projects in their municipality.³¹

Mr. Sannadan further informed the Court that he was also designated as the Secretariat of the Municipal Development Council (MDC). As such, he submits a report to the Mayor of what transpired during an MDC assembly for the latter's approval. After the finalization of the priority programs prioritized by the MDC, the MDC will indorse it to the *SB* for adoption and for enactment of an appropriation ordinance. Thereafter, the MDC will monitor and evaluate the implementation of the approved development plan.³²

Additionally, as MPDC, he monitored projects that were already completed and implemented which includes the rehabilitation of the Municipal Hall. He confirmed that the rehabilitated Municipal Hall serves as venue for economic and social programs and activities in their locality and alternative evacuation center. After its rehabilitation, the Municipal Hall now has twelve (12) offices. Some of which are used for farmers' training, Municipal Trial Circuit Court, Legislative Building, DILG Office, National Social Welfare Office, and Bids and Awards Committee Office.³³

He clarified that the purpose for the rehabilitation of the Municipal Hall is not only for administrative matters but also to cater social and economic development programs and activities.³⁴

²⁷ *Rollo*, Volume 1, pp. 356-360.

²⁸ *Id.*, p. 430.

²⁹ *Id.*, p. 431.

³⁰ *Id.*, p. 433.

³¹ TSN dated 2 April 2019, p. 5.

³² *Id.*, p. 6.

³³ *Id.*, pp. 7-8.

³⁴ *Id.*, pp. 9-10.



During his testimony, he identified the following: Annual Investment Plan for the 20% Development Fund for FY 2011 with attached MDC Resolution and General AIP for 2011 (**Exhibits "I-10" to "I-18"**); and Annual Investment Plan for the 20% Development Fund for FY 2012 with Priority Programs, Projects and Activities to be funded out from the Development Fund (**Exhibits "J-1" to "J-11"**).³⁵

5. R-Jae Escalante (Mr. Escalante)

Mr. Escalante was the former Audit Team Leader of COA CAR-07, Local Government Sector-A in the Province of Abra from July 2014 to January 2019.³⁶

As the Audit Team Leader, he oversaw the actual audit of financial transactions of the LGUs under his jurisdiction. He was also in charge of the custody and safe-keeping of records or documents during his term.³⁷

He testified that he received a subpoena from the Office of the Ombudsman directing him to submit certified true copies of the disbursement vouchers and supporting documents relative to the repair and rehabilitation of the Municipal Hall of Licuan-Baay in CY 2011 and 2012. In compliance thereto, his team prepared the requested documents and transmitted them to the Office of the Ombudsman.³⁸

On cross examination, he confirmed that he is connected with the COA since August 2010 where he was assigned at Team 5, Local Government Sector. As such, his team audited several agencies including the Provincial Government of Abra. However, he maintained that he was never assigned as part of the Audit Team for Licuan-Baay in 2011 and 2012.³⁹

Mr. Escalante stressed that he did not have a hand in the preparation and audit of the following audit documents: 1) Annual Audit Report of the Municipality of Licuan-Baay for the years 2011 and 2012; 2) Audit Observation Memorandum (AOM) No. 12-014 dated 14 February 2012; and 3) Inspection Report for Infrastructure Projects dated 30 April 2012.⁴⁰ He was only given a subpoena by the Ombudsman to provide the documents mentioned therein.⁴¹

Further, he enlightened the Court on what happens after an Annual Audit Report is issued by the COA. The management or office concerned is given the opportunity to take remedial measures with regard to the observations and recommendations made by the auditor in said report. If the management does not do anything about it, then, the auditor will issue Notices of Suspension and Disallowance. Hence, the Annual Audit Report is not yet final since there are instances where the management is given sixty (60) days after the report to clarify or to submit supporting document in relation to the observation and recommendations made by the auditor.⁴²

³⁵ *Rollo*, Volume 1, pp. 431-432.

³⁶ *Id.*, p. 464.

³⁷ *Ibid.*

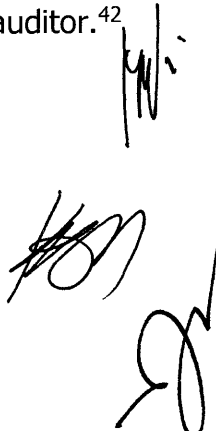
³⁸ *Id.*, p. 465.

³⁹ TSN dated 2 April 2019, p. 13.

⁴⁰ *Id.*, p. 15.

⁴¹ *Id.*, p. 16.

⁴² *Id.*, pp. 17-18.

The block contains three handwritten signatures or initials. The top one is a vertical signature. Below it are two more signatures, one of which appears to be a stylized 'R' or 'J'.

In the course of his testimony, he affirmed that he issued certified photocopies of the following checks and its supporting documents specifically: Check No. 509920 dated 16 August 2011 (**Exhibits "K" to "K-12"**); Check No. 509921 dated 16 August 2011 (**Exhibits "L" to "L-7"**); Check No. 509968 dated 13 September 2011 (**Exhibits "M" to "M-3"**); Check No. 509954 dated 13 September 2011 (**Exhibits "N" to "N-11"**); Check No. 509973 dated 14 September 2011 (**Exhibits "O" to "O-2"**); Check No. 509918 dated 16 August 2011 (**Exhibits "P" to "P-1"**); Check No. 509977 dated 14 September 2011 (**Exhibits "Q" to "Q-6"**); Check No. 509984 dated 23 September 2011 (**Exhibits "R" to "R-11"**); Check No. 510110 dated 29 November 2011 (**Exhibits "S" to "S-7"**); Check No. 510189 dated 20 January 2012 (**Exhibits "T" to "T-8"**); Check No. 510202 dated 25 January 2012 (**Exhibits "U" to "U-2"**); Check No. 510208 dated 02 February 2012 (**Exhibits "V" to "V-1"**); Check No. 510216 dated 09 February 2012 (**Exhibits "W" to "W-8"**); Check No. 510238 dated 17 February 2012 (**Exhibits "X" to "X-2"**); Check No. 510239 dated 23 February 2012 (**Exhibits "Y" to "Y-2"**); Check No. 542846 dated 13 September 2012 (**Exhibits "Z" to "Z-6"**); Check No. 542849 dated 13 September 2012 (**Exhibits "AA" to "AA-3"**); Check No. 542867 dated 27 September 2012 (**Exhibits "BB" to "BB-2"**); Check No. 542897 dated 11 October 2012 (**Exhibits "CC" to "CC-7"**); Check No. 542905 dated 19 October 2012 (**Exhibits "DD" to "DD-1"**); Check No. 542999 dated 11 December 2012 (**Exhibits "EE" to "EE-6"**); and Check No. 543013 dated 14 December 2012 (**Exhibits "FF" to "FF-2"**). He further confirmed that he issued certified photocopies of the Program of Works (**Exhibit "GG"**) and Detailed Estimate for the Rehabilitation of Baquero Municipal Hall (**Exhibits "HH" to "HH-6"**).⁴³

He also issued certified true copies of the following documents namely: Annual Audit Report on the Municipality of Licuan-Baay for the year ended 31 December 2011 (**Exhibit "NN"**) and 2012 (**Exhibit "OO"**); Audit Observation Memorandum (AOM) No. 12-014 (**Exhibits "SS" to "SS-1"**); Inspection Report dated 30 April 2012 (**Exhibits "TT" to "TT-1"**); and Audit Observation Memorandum (AOM) No. 2013-0012 (**Exhibit "UU" to "UU-3"**).⁴⁴

6. Felixto Bringas (Mr. Bringas)

Mr. Bringas works as a Supervising Technical Audit Specialist of Technical Services of COA La Trinidad, Benguet, Abra.⁴⁵

Prior to his current designation, he held the position of Senior Technical Audit Specialist of the Technical and Information Technology Services of COA-CAR, La Trinidad, Benguet from 2011 to 2018. As such, he was tasked to inspect infrastructure projects, provide technical assistance to audit teams and perform other functions assigned to him from time to time.⁴⁶

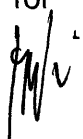
Sometime in 2012, he conducted a technical inspection of the Municipal Hall of Licuan-Baay at Baquero Phase 1 and prepared Inspection Report for

⁴³ Rollo, Volume 1, pp. 465-475.

⁴⁴ Ibid.

⁴⁵ Rollo, Volume 2, p. 296.

⁴⁶ Ibid.



Infrastructure Projects dated 30 April 2012 (**Exhibit "TT" to "TT-1"**). Subsequently, he was instructed to inspect Phase II of the rehabilitation of the Municipal Hall. For the Phase II, his assessment revealed that the actual accomplishment did not tally with the disbursements charged to the Municipal Hall because the actual accomplishment is less than the actual amount disbursed.⁴⁷

The defense did not conduct its cross examination of the witness.⁴⁸

7. Rhouena Q. Beleno (Ms. Beleno)

Ms. Beleno is a State Auditor III, OIC-Audit Team Leader of the COA – Department of Education (DepEd), Bangued, Abra.⁴⁹

Prior to her assignment in COA-DepEd, she was assigned in the COA-Local Government Sector as State Auditor III, Audit Team Leader of Audit Group E, Team 6 from 15 March 2011 to 10 January 2013. Her team covered five (5) municipalities including Licuan-Baay. As the Audit Team Leader, her duties and responsibilities include: auditing the transactions of the municipalities pertaining to collections of cash and disbursement of funds; conducting other audit investigations as required by any supervisors; acting as custodian of the official documents pertaining to financial transactions of the government agency where she was assigned; and conducting post audit involving the transactions entered into by the municipalities under her team.⁵⁰

As part of their duties, her team conducted post-audit of the utilization of the 20% Development Fund, payment of casual/job-orders, and procurement of goods and infrastructure projects undertaken by the Municipality of Licuan-Baay for the years 2011 and 2012. Based on their post-audit, they found that projects programmed funded under the 20% Development Fund were not in accordance with DILG-DBM JMC No. 2011-1 dated 13 April 2011 as amended, and there were development projects that remained unimplemented or partially implemented.⁵¹

The projects funded under the 20% Development Fund which were not in accordance with DILG-DBM JMC No. 2011-1 dated 13 April 2011 are the following: rehabilitation of the Municipal Hall, codification of ordinances, training and orientation of newly elected barangay officials, LGU counterpart to DepEd, among others.⁵²

Based on their findings, she issued Audit Observation Memorandum (AOM) No. 12-014 dated 14 February 2012 where her team observed that: 1) the projects which were implemented were not in accordance with DILG-DBM JMC No. 2011-1 dated 13 April 2011 as amended; and 2) development projects remained unimplemented/partially implemented.⁵³

⁴⁷ *Id.*, p. 297.

⁴⁸ TSN dated 22 April 2019, pp. 6-7.

⁴⁹ *Rollo*, Volume 2, p. 312.

⁵⁰ *Id.*, p. 312

⁵¹ *Ibid.*

⁵² *Ibid.*

⁵³ *Id.*, p. 313



Thereafter, an exit conference between Ms. Beleno's team and the Municipality of Licuan-Baay was conducted to discuss the audit observations indicated in the AOM. After the exit conference, the observations of her team were incorporated in the Annual Audit Report for the year ending 31 December 2011. During the preparation of the Annual Audit Report, her team waited for the LGU's action plan and status implementation but there was no compliance from the concerned agency.⁵⁴

On cross examination, she confirmed that DBM-DILG JMC No. 2011-1 does not allow the use of the 20% Development Fund for construction of buildings.⁵⁵ She also confirmed that the copy of AOM No. 12-014 which her team furnished to the Office of the Mayor was not personally received by accused Millare rather it is one of his employees – Janet Sacragon, who received the same.⁵⁶

In her testimony, Ms. Beleno identified Audit Observation Memorandum (AOM) No. 12-014 dated 14 February (**Exhibit "SS"**) and Annual Audit Report for the year ending 31 December 2011 (**Exhibit "NN"**).⁵⁷

8. Teresita A. Pajara (Ms. Pajara)

Ms. Pajara is a State Auditor V, Supervising Auditor, Audit Group G, Local Government Sector-NCR, COA, Marikina City.⁵⁸

Prior to her current assignment, she was assigned as the Supervising Auditor of Audit Group E, Team 6 which covers five (5) municipalities including Licuan-Baay, Abra. As Supervising Auditor, she supervises the audit work of the team and reviews their audit work papers such as audit observations, notice of suspension, notice of disallowance and reports.⁵⁹

She affirmed that she reviewed the Annual Audit Reports on the Municipality of Licuan-Baay for the years ended 31 December 2011 (**Exhibit "NN"**) and 31 December 2012 (**Exhibit "OO"**) prepared by Audit Team Leaders Ms. Beleno and Aurie V. Adriano. She also reviewed AOM No. 12-014 (**Exhibits "SS" to "SS-1"**) and AOM No. 2013-0012 (**Exhibits "UU" to "UU-3"**).⁶⁰

On cross examination, Ms. Pajara clarified that it is the Municipal Planning Officer, with the approval of the Mayor, who determines whether the 20% Development Fund will be used for the establishment or construction or rehabilitation of evacuation centers.⁶¹

She further explained that in cases where adverse findings are made by the COA in the AOM or in the Annual Audit Report, the remedy of the LGU concerned is to submit its justification on why a project was pursued. The COA then evaluates the justification given by the officials of the LGU and if the COA finds the

⁵⁴ *Id.*, pp. 313-314.

⁵⁵ TSN dated 7 May 2019, p. 10.

⁵⁶ *Id.*, p. 12.

⁵⁷ *Rollo*, Volume 2, p. 313-314.

⁵⁸ *Id.*, p. 333.

⁵⁹ *Ibid.*

⁶⁰ *Ibid.*

⁶¹ TSN dated 21 May 2019, pp. 10-11.



DECISION

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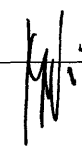
justification not acceptable then it will issue either a Notice of Suspension or a Notice of Disallowance.⁶²

On 29 August 2019, the prosecution offered the following exhibits in evidence:⁶³

EXHIBIT	DESCRIPTION
"E"	List of Priority Programs / Projects and Activities to be funded out from the 20% Development Fund in the amount of PhP 7,791,618.80 for the year 2012
"G"	SB Resolution No. 01 series of 2011
"H"	SB Resolution No. 29 series of 2011
"I-10" to "I-18"	Annual Investment Plan (AIP) for the 20% Development Fund for Year 2011 with attached Municipal Development Council Resolution and General AIP for 2011
"J-1" to "J-11"	Annual Investment Plan for Year 2012 with Annex "A" (Priority Programs, Projects and Activities to be funded out from the Development Fund equivalent to 20% of IRA)
"K"	Check No. 509920 dated 16 August 2011 in the amount of PhP 55,000.75
"K-1"	SGL Trading Official receipt No. 3870 dated 16 August 2011
"K-2"	SGL Trading Sales Invoice No. 16180
"K-3"	Disbursement Voucher
"K-4"	Obligation Request No. 11-10-379
"K-5"	SGL Trading Cash Invoice No. 196692 A dated 8/6/2011
"K-5-a"	Letter dated 8-6-2011
"K-6"	SGL Trading Cash Invoice No. 195952 A dated 7/20/11
"K-6-a"	Letter dated 7/20/2011
"K-7"	Purchase Order
"K-8"	Purchase Request
"K-9"	Inspection and Acceptance Report
"K-10"	Quotation of SGL Trading
"K-11"	Quotation of Abra Fairway
"K-12"	BIR Form No. 2306
"L"	Check No. 509921 dated 16 August 2011 in the amount of PhP 39,750.00
"L-1"	B.A. Builder's Commercial Official Receipt No. 5226 dated 8/16/2011 in the amount of P 39,750.00
"L-2"	Disbursement Voucher
"L-3"	Obligation Request No. 11-10-380
"L-4"	Purchase Order
"L-5"	Inspection and Acceptance Report
"L-6"	Quotation of BA Builders
"L-7"	Quotation of Abra Fairway
"M"	Check No. 509968 dated 13 September 2011 in the amount of PhP 141,000.00
"M-1"	ET-2 Trading Lumber & Hardware No. 1673 dated 09/13/2011
"M-2"	Disbursement Voucher
"M-3"	Obligation Request No. 11-10-402

⁶² *Id.*, pp. 10-11.

⁶³ *Rollo*, Volume 2, pp. 369-403.



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X-----X

"N"	Check No. 509954 dated 13 September 2011 in the amount of PhP 94,642.86
"N-1"	SGL Trading O.R. No. 3919 dated 9/14/11
"N-2"	SGL Trading Sales Invoice No. 16300
"N-3"	Disbursement Voucher
"N-4"	BIR Form No. 2306
"N-5"	BIR Form No. 2307
"N-6"	Obligation Request No. 11-10-394
"N-7"	Purchase Order
"N-8"	Purchase Request
"N-9"	Inspection and Acceptance Report
"N-10"	Quotation of SGL Trading
"N-11"	Quotation of Abra Fairway
"O"	Check No. 509973 dated 14 September 2011 in the amount of PhP 50,000.00
"O-1"	Disbursement Voucher
"O-2"	Inspection and Acceptance Report
"P"	Check No. 509918 dated 16 August 2011 in the amount of PhP 120,000.00
"P-1"	Disbursement Voucher
"Q"	Check No. 509977 dated 14 September 2011 in the amount of PhP 30,000.00
"Q-1"	B.A. Builders Commercial O.R. No. 5243 dated 9/19/11
"Q-2"	Disbursement Voucher
"Q-3"	Obligation Request No. 11-10-409
"Q-4"	Purchase Order
"Q-5"	Quotation of B.A. Builders
"Q-6"	Quotation of Abra Fairway
"R"	Check No. 509984 dated 23 September 2011 in the amount of PhP 382,142.86
"R-1"	SGL Trading O.R. No. 3933 dated 9/23/11
"R-2"	SGL Trading Sales Invoice No. 16349 dated 9/23/11
"R-3"	Disbursement Voucher
"R-4"	Obligation Request No. 11-10-411
"R-5"	BIR Form No. 2306
"R-6"	BIR Form No. 2307
"R-7"	Purchase Request
"R-8"	Purchase Order
"R-9"	Inspection and Acceptance Report
"R-10"	Quotation of SGL Trading
"R-11"	Quotation of Abra Fairway
"S"	Check No. 510110 dated 29 November 2011 in the amount of PhP 100,000
"S-1"	Disbursement Voucher
"S-2"	Statement of Time Elapsed & Work Accomplished as of 25 November 2011
"S-3"	Certificate of Completion dated 28 November 2011
"S-4"	Certificate of Acceptance dated 28 November 2011
"S-5"	Certification
"S-6"	Resolution
"S-7"	Notice to Commence Work dated 04 November 2011

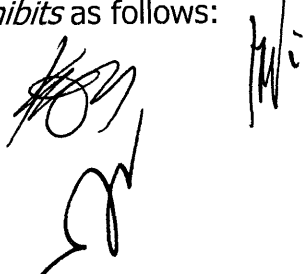
"T"	Check No. 510189 dated 20 January 2012 in the amount of PhP 374,117.65
"T-1"	SGL Trading O.R. No. 4123 dated 23 January 2012
"T-2"	SGL Trading Sales Invoice 16806
"T-3"	Disbursement Voucher
"T-4"	BIR Form No. 2306
"T-5"	BIR Form No. 2307
"T-6"	Obligation Request No. 12-04-020
"T-7"	Purchase Request
"T-8"	Purchase Order
"U"	Check No. 510202 dated 25 January 2012 in the amount of PhP 107,800.00
"U-1"	Disbursement Voucher
"U-2"	Obligation Request No. 12-04-030
"V"	Check No. 510208 dated 02 February 2012 in the amount of PhP 200,000.00
"V-1"	Disbursement Voucher
"W"	Check No. 510216 dated 09 February 2012 in the amount of PhP 420,882.35
"W-1"	SGL Trading O.R. No. 4151 dated 2/10/12
"W-2"	SGL Sales Invoice No. 16899 dated 2/10/12
"W-3"	Disbursement Voucher
"W-4"	Obligation Request No. 12-04-040
"W-5"	Purchase Request
"W-6"	Purchase Order
"W-7"	BIR Form No. 2306
"W-8"	BIR Form No. 2307
"X"	Check No. 510238 dated 17 February 2012 in the amount PhP 150,000.00
"X-1"	Disbursement Voucher
"X-2"	Obligation Request No. 12-04-058
"Y"	Check No. 510239 dated 23 February 2012 in the amount PhP 50,000.00
"Y-1"	Disbursement Voucher
"Y-2"	Obligation Request No. 12-04-059
"Z"	Check No. 542846 dated 13 September 2012 in the amount of PhP 141,964.29
"Z-1"	SGL Trading Sales Invoice No. 63077 dated 9/14/12
"Z-2"	SGL Trading O.R. No. 4691 dated 14 September 2012
"Z-3"	Disbursement Voucher
"Z-4"	Obligation Request No. 12-10-264
"Z-5"	BIR Form No. 2306
"Z-6"	BIR Form No. 2307
"AA"	Check No. 542849 dated 13 September 2012 in the amount of PhP 93,269.12
"AA-1"	Puyat Steel Corporation Provision Receipt No. 139162 dated 19 September 2012
"AA-2"	Obligation Request No. 12-10-255
"AA-3"	Disbursement Voucher
"BB"	Check No. 542867 dated 27 September 2012 in the amount of PhP 50,000.00

"BB-1"	Disbursement Voucher
"BB-2"	Obligation Request No. 12-10-270
"CC"	Check No. 542897 dated 11 October 2012 in the amount of PhP 141,964.29
"CC-1"	SGL Trading O.R. No. 4750 dated 10/12/12
"CC-2"	SGL Trading Sales Invoice No. 63254 dated 10/12/12
"CC-3"	Disbursement Voucher
"CC-4"	Purchase Request
"CC-5"	Purchase Order
"CC-6"	BIR Form No. 2306
"CC-7"	BIR Form No. 2307
"DD"	Check No. 542905 dated 19 October 2012 in the amount of PhP 100,000.00
"DD-1"	Disbursement Voucher
"EE"	Check No. 542999 dated 11 December 2012 in the amount of PhP 54,892.86
"EE-1"	SGL Trading O.R. No. 4940 dated 12/17/12
"EE-2"	SGL Trading Sales Invoice No. 63731 dated 12/17/12
"EE-3"	Disbursement Voucher
"EE-4"	Obligation Request No. 12-12-315
"EE-5"	BIR Form No. 2306
"EE-6"	BIR Form No. 2307
"FF"	Check No. 543013 dated 14 December 2012 in the amount of PhP 79,000.00
"FF-1"	Disbursement Voucher
"FF-2"	Obligation Request
"GG"	Program of Works (Rehabilitation of Municipal Hall)
"HH" to "HH-6"	Detailed Estimate (Rehabilitation of Baquero Municipal Hall)
"LL" to "LL-11-a"	Check Disbursement Journal for the year 2011
"MM" to "MM-11"	Check Disbursement Journal for the year 2012
"NN"	Annual Audit Report on the Municipality of Licuan-Baay, Abra for the year ended 31 December 2011
"OO"	Annual Audit Report on the Municipality of Licuan-Baay, Abra for the year ended 31 December 2012
"SS" to "SS-1"	Audit Observation Memorandum (AOM) No. 12-014
"TT" to "TT-1"	Inspection Report dated 30 April 2012
"UU" to "UU-3"	Audit Observation Memorandum (AOM) No. 2013-0012

In response, accused Millare filed his *Comment/Opposition to the Prosecution's Offer of Evidence* on 17 September 2019.⁶⁴

On 03 October 2019, the Court resolved the prosecution's *Consolidated Formal Offer of Documentary Exhibits* as follows:

⁶⁴ Rollo, Volume 3, pp. 311-315.



For **Criminal Cases No. SB-17-CRM-1722-1723**, to admit exhibits **"G" and "H"**, the existence of which is admitted by accused Millare.

To admit exhibits **"E", "I-10" to "I-18", "J-1" to "J-11", "K", "L", "M", "N", "O", "P", "Q", "R", "S", "T", "U", "V", "W", "X", "Y", "Z", "AA", "BB", "CC", "DD", "EE", "FF", "GG", "HH" to "HH-6", "LL" to "LL-11-a", "MM" to "MM-11", and "NN"**, the existence of which is admitted by accused Millare, and over his objection to the purposes for which they were offered, considering that the objection of the accused refer more to the probative value.

To admit exhibits **"K-1" to "K-12", "L-1" to "L-7", "M-1" to "M-3", "N-1" to "N-11", "O-1" to "O-2", "P-1", "Q-1" to "Q-6", "R-1" to "R-11", "S-1" to "S-7", "T-1" to "T-8", "U-1" to "U-2", "V-1", "W-1" to "W-8", "X-1" to "X-2", "Y-1" to "Y-2", "Z-1" to "Z-6", "AA-1" to "AA-3", "BB-1" to "BB-2", "CC-1" to "CC-7", "DD-1", "EE-1" to "EE-6", "FF-1" to "FF-2", "OO", "SS" to "SS-1", "TT" to "TT-1", "UU" to "UU-1"** over the objection of accused Millare, considering that the objection of the accused refer more to the probative value.

To grant the Prosecution's Motion to mark Exhibits **"I-10" to "I-18", "J-1" to "J-11", "CC-1" to "CC-7", "HH-3", "NN", "OO", "TT-1", and "UU-1" to "UU-3"** there being no comment / objection thereto by accused Millare.⁶⁵

EVIDENCE FOR THE DEFENSE

1. Arnold B. Molina (Mr. Molina)

Mr. Molina held different positions in the LGU of Licuan-Baay particularly, as *SB* Secretary from 1998 until 2003, as Municipal Treasurer from 2003 until 2010 and as Vice Mayor from 2013 until 2016.⁶⁶

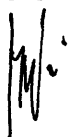
As Vice Mayor, he presided over sessions of the *SB* which enacts appropriation ordinances for municipal projects and other needs of the municipality. Among those appropriation ordinances enacted during his term are for the improvement of the rehabilitated Municipal Hall also known as Multi-Purpose Hall of Licuan-Baay.⁶⁷

The *SB* of Licuan-Baay enacted an appropriation ordinance to continue the rehabilitation project since the same was not completed during the previous administration of accused Millare due to lack of funds. The improved multi-purpose hall had been used as alternative evacuation center. The funds utilized were

⁶⁵ *Id.*, pp. 318-319.

⁶⁶ *Id.*, p. 331.

⁶⁷ *Id.*, p. 332.



sourced from the 20% Development Fund of the Municipality for Fiscal Years 2013, 2014 and 2015.⁶⁸

On cross examination, he confirmed that he has no personal knowledge of the transactions involved in these cases.⁶⁹

2. Moises S. Villamor (Mr. Villamor)

Mr. Villamor was a former *SB* member of the Municipality of Licuan-Baay from 30 June 2004 until 30 June 2013.⁷⁰

As a *SB* member, his duties and responsibilities include: attending regular and special sessions of the legislative body and propose resolutions and ordinances for various projects and needs of their municipality. One of the projects in the list of priorities funded through appropriation ordinances which they passed, is the rehabilitation of their Municipal Hall. He averred that the rehabilitated Municipal Hall was intended to be used as a multi-purpose hall, a venue for socio-economic programs and activities and an alternative evacuation center.⁷¹

On cross examination, he confirmed that one of the appropriation ordinances passed by the *SB* of Licuan-Baay during his time involves the rehabilitation of the Municipal Hall which was sourced from the 20% of the IRA allotted for Development Projects for the years 2011 and 2012.⁷²

3. Christopher Millare (accused Millare)

Accused Millare served as Municipal Mayor of Licuan-Baay from 30 June 2010 until 30 June 2013.⁷³

As Municipal Mayor, one of the projects he pursued during his term is the rehabilitation of the Municipal Hall in 2011 and 2012 which will be used as a multi-purpose hall and an alternative evacuation center during natural calamities. The funds used for the rehabilitation came from the 20% Development Fund of the municipality for the years 2011 and 2012.⁷⁴

According to him, their legal bases in utilizing the Development Fund for the rehabilitation of the Municipal Hall are the following: List of Priority Programs, Projects and Activities funded out from the 20% Development Fund in the amount of P 7,461,568.80 for the year 2011; *SB* Resolution No. 01 series of 2011 dated 12 January 2011; *SB* Resolution No. 29 series of 2011 dated 29 December 2011; Investment Plan for 2012 of Licuan-Baay in the amount of P 7,791,618.80; Resolution No. 24 series of 2011 dated 22 March 2011 of the *Sangguniang Panlalawigan* of Abra declaring operative in its entirety the 2011 Appropriation Ordinance of Licuan-Baay; Resolution No. 26 series of 2012 dated 17 April 2012

⁶⁸ *Ibid.*

⁶⁹ TSN dated 29 January 2020, p. 32.

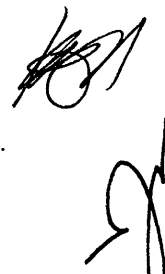
⁷⁰ *Rollo*, Volume 3, p. 336.

⁷¹ *Ibid.*

⁷² TSN dated 29 January 2020, pp. 37-38.

⁷³ *Rollo*, Volume 3, p. 340.

⁷⁴ *Id.*, p. 341.



of the *Sangguniang Panlalawigan* of Abra declaring operative in its entirety the 2012 Appropriation Ordinance of Licuan-Baay.⁷⁵

He narrated that as Chairman of the Municipal Development Council, he convened said Council to discuss the use of the Development Fund for the rehabilitation of the Licuan-Baay Municipal Hall. The MDC is composed of the following: some *SB* members, President of the Association of Barangay Captains (ABC), all Barangay Captains of Licuan-Baay, members of civil society organization, and MPDC as Secretariat.⁷⁶

He averred that said rehabilitation project, which was indorsed by the MDC to the *SB*, was also approved by the latter as evidenced by *SB* Resolution No. 1 dated 12 January 2011 and Appropriation Ordinance No. 1 series of 2011 dated 29 December 2011 adopting the Annual Investment Plan of Licuan-Baay for 2012.⁷⁷

Accused Millare insisted that the rehabilitation project was planned as early as 2010, or before the issuance of DILG-DBM JMC No. 2011-1, as shown by the corresponding investment plans and the appropriation ordinances approved by the *SB* of Licuan-Baay. He claimed that DILG-DBM JMC No. 2011-1 was issued only after the 2011 Investment Plan of Licuan-Baay was approved. In addition, he claimed that his office did not receive a copy of said circular during his term. He became aware of said JMC after these cases were filed against him.⁷⁸

On cross-examination, he confirmed that he approved the utilization of the 20% Development Fund for the rehabilitation of the Municipal Hall because it was part of the Annual Investment Plan (AIP) for the year 2011.⁷⁹

Accused Millare also admitted that the utilization of the Municipal Hall as a multi-purpose hall was a mere afterthought considering that it was only during the trial that he realized that it was prohibited to use the Development Fund for the construction of a Municipal Hall.⁸⁰

He further added that after the rehabilitation, the middle portion of the Municipal Hall was used as evacuation center which consists approximately of 50% of the rehabilitated Municipal Hall's space.⁸¹

In his testimony, he identified the following documents: List of Priority Programs, Projects and Activities funded out from the 20% Development Fund in the amount of P 7,461,568.80 for the year 2011 (**Exhibit "2"**); *SB* Resolution No. 01 series of 2011 dated 12 January 2011 (**Exhibit "3"**); *SB* Resolution No. 29 series of 2011 dated 29 December 2011 (**Exhibit "4"**); Annual Investment Plan for 2012 (**Exhibit "5"**); Minutes of the Meeting on 8 October 2010 (**Exhibit "9"**); *Sangguniang Panlalawigan* of Abra Resolution No. 26 series of 2011 (**Exhibit**

⁷⁵ *Id.*, pp. 341-342.

⁷⁶ *Id.*, p. 342-343.

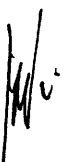
⁷⁷ *Id.*, p. 343.

⁷⁸ *Id.*, 344.

⁷⁹ TSN dated 29 January 2020, pp. 13-15.

⁸⁰ *Id.*, pp. 18-19.

⁸¹ *Id.*, pp. 20-21.



"10"); Sangguniang Panlalawigan of Abra Resolution No. 24 series of 2012 (Exhibit "11"); and Seal of Good Housekeeping (Exhibit "17").⁸²

4. Joel M. Sannadan (Mr. Sannadan)

Mr. Sannadan is the Municipal Planning and Development Coordinator since 2001. He also had previous concurrent designations as Municipal Disaster Risk Reduction and Management Officer (MDRMMO) of Licuan-Baay from 2011 until 2013.⁸³

As MPDC, he has the following duties and responsibilities: take charge of the planning and development office of the municipality; formulate integrated economic, social, physical and other development plans and policies for consideration of the local government development council; conduct continuing studies, researches and training programs necessary to evolve plans and programs for implementation; integrate and coordinate all sectoral plans and studies undertaken by the different functional groups or agencies; monitor and evaluate the implementation of the different development programs, projects, and activities in the local government unit concerned in accordance with the approved development plan; prepare comprehensive plan and other development planning documents for the consideration of the local development council; analyze the income and expenditure patterns, and formulate and recommend fiscal plans and policies for consideration of the finance committee of the local government unit concerned as provided the Local Government Code; promote people participation in development planning within the local government concerned; exercise supervision and control over the Secretariat of the MDC; and prepare plans for the municipal projects among other functions.⁸⁴

One of the projects he undertook during his term is the rehabilitation of the Municipal Hall of Licuan-Baay. The project, which was funded under the Development Fund of the Municipality for 2011, was intended to be used as multi-purpose hall and evacuation center during natural calamities.⁸⁵

He confirmed that his office prepared the Annual Investment Plans of the Municipality for the years 2011 and 2012.⁸⁶

Mr. Sannadan averred that they planned the rehabilitation of the Municipal Hall as early as October 2010 as can be seen from the minutes of the MDC meeting on 8 October 2010, Annual Investment Plan for 2011 and *SB* Resolution No. 01 series of 2011. He argued that the DILG-DBM JMC 2011-01 was issued only on 13 April 2011 which is later than the approved 2011 Investment Plan of the municipality. Moreover, they came to know of said JMC after the rehabilitation project has started. Nevertheless, he insists that when he studied the subject circular, he found that the JMC allows the use of the Development Fund for the construction or rehabilitation of the multipurpose hall or evacuation center.⁸⁷

⁸² *Rollo*, Volume 3, pp. 339-346.

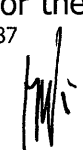
⁸³ *Id.*, p. 376.

⁸⁴ *Id.*, pp. 376-377.

⁸⁵ *Id.* p. 377.

⁸⁶ *Id.*, p. 378.

⁸⁷ *Id.*, p. 383.



On cross examination, he confirmed that even after he learned of the prohibition provided in DILG-DBM JMC No. 2011-1, they still proceeded with the project because the subject JMC was only shown to them by their Budget Officer during the last quarter of 2012. Apart from that, the 2012 Annual Investment Plan was already approved on the last quarter of 2011.⁸⁸

Despite knowledge of the JMC, he affirmed that he did not prepare any amended or supplemental AIP for the years 2011 to 2012 for the inclusion of the of the multi-purpose hall or evacuation center.⁸⁹

Further, he claimed that the intention of the Municipal Council to utilize the Municipal Hall as a multi-purpose hall after its rehabilitation was not included in the AIP.⁹⁰

Mr. Sannadan informed the Court that the rehabilitated Municipal Hall has been used as an evacuation center since 2010 since its location is very strategic.⁹¹


In the course of his testimony, he identified the following documents: List of Priority Programs, Projects and Activities funded out from the 20% Development Fund (**Exhibit "2"**); *SB* Resolution No. 01 series of 2011 dated 12 January 2011 (**Exhibit "3"**); *SB* Resolution No. 29 series of 2011 dated 29 December 2011 (**Exhibit "4"**); Annual Investment Plan for 2012 (**Exhibit "5"**); Minutes of the Meeting on 8 October 2010 (**Exhibit "9"**); *Sangguniang Panlalawigan* of Abra Resolution No. 26 series of 2011 (**Exhibit "10"**); *Sangguniang Panlalawigan* of Abra Resolution No. 24 series of 2012 (**Exhibit "11"**); Excerpts from the Minutes of the Meeting dated 17 October 2014 (**Exhibit "14"**); Annual Investment Plan for 2015 (**Exhibit "15"**); and Seal of Good Housekeeping (**Exhibit "17"**).

5. Erosbon L. Sabedo (Mr. Sabedo)

Mr. Sabedo was a former job order Municipal Nurse and RNHEALS Nurse under the Health Department from January 2011 until September 2013. Thereafter, he occupied the position of MDRRMO since 15 September 2015.⁹²

As a job order Municipal Nurse, he was tasked to assist the Health Department of the Municipal Government of Licuan-Baay in giving health care services to its constituents, especially evacuees during natural calamities. He testified that during natural calamities, they provided health care services at the Municipal Health Center and at the rehabilitated Municipal Hall.⁹³

Meanwhile, as MDRRMO, his main duties include monitoring the occurrence of disasters and calamities, reporting the same to higher authorities especially the Municipal Mayor and assisting the residents during the occurrence of disasters and calamities.⁹⁴


⁸⁸ TSN dated 13 February 2020, pp. 20-21.

⁸⁹ *Id.*, p. 21.

⁹⁰ *Id.*, p. 22.

⁹¹ *Id.*, pp. 29-31.

⁹² *Rollo*, Volume 3, pp. 464-465.

⁹³ *Id.*, p. 465.

⁹⁴ *Ibid.*



Mr. Sabedo affirmed that the LGU of Licuan-Baay uses the rehabilitated Municipal Hall as an alternative evacuation center. The same has been used since 2011 during the term of accused Millare and continued even after his term.⁹⁵

On 17 March 2021, accused Millare offered the following documentary evidence:⁹⁶

EXHIBIT	DESCRIPTION
"1"	DILG-DBM JMC No. 1 dated 13 April 2011
"2"	Priority Programs, Projects and Activities
"3"	SB Resolution No. 01 series of 2011 dated 12 January 2011
"4"	Appropriation Ordinance No. 1 series of 2011
"5"	Annual Investment Plan for 2012
"9"	Minutes of the Meeting on October 8, 2010 of the MDC of Licuan-Baay, Abra
"10"	SP Resolution No. 24 series of 2011 dated 22 March 2011
"11"	SP Resolution No. 26 series of 2012
"14"	Excerpts from the Minutes of the Meeting on 17 October 2014 of the MDC
"15"	Annual Investment Plan for 2015
"17"	Photo of the Seal of Good Housekeeping Award awarded by the DILG

Meanwhile, the prosecution filed their *Comment/Opposition (Re: Accused Christopher L. Millare, Sr.'s Formal of Evidence)* on 5 April 2021.⁹⁷

On 18 May 2021, the Court resolved accused Millare's *Formal Offer of Evidence* as follows:

For **Criminal Cases No. SB-17-CRM-1722 to 1723**, to admit exhibits: **"1", "2", "3" (also Exh. "G" of the Prosecution), "4" (also Exh. "H" of the Prosecution), "5" (also Exh. "E" of the Prosecution) "10", "11", "14", and "15"** over the objection of the Prosecution to the purposes for which they were offered, considering that the objection of the Prosecution refer more to the probative value.

To deny the admission of **Exhibits "9" and "17"**, as they do not bear the markings of the Court;

And to note that the following exhibits offered by the accused Millare bear provisional markings, to wit: Exhibits **"1", "2", and "10"** and that **Exhibits "1" and "2"** which were previously marked as **exhibits "C" and "D"** were not offered by the Prosecution.



⁹⁵ *Ibid.*

⁹⁶ *Rollo*, Volume 3, pp. 488-492.

⁹⁷ *Id.*, pp. 518-B to 518-G.

And to note that accused Millare did not offer the following exhibits, to wit: **"6", "7", "8", "12", "13", "16", "18", and "19".**⁹⁸

Thereafter, on 21 July 2021, accused Millare filed his *Tender of Excluded Evidence* where he prayed that Exhibits "9" and "17" be admitted.⁹⁹ Accordingly, on 3 August 2021, the Court resolved to admit said exhibits as part of the exhibits offered by accused Millare, viz:

The Court notes the Tender of Excluded Evidence filed by accused Christopher Millare relative to the denial of admission of Exhibits **"9"** and **"17"**.

In his Tender of Excluded Evidence, accused Millare stated that the said exhibits were testified to and identified by accused himself during the hearing on January 29, 2020 and February 13, 2020, and that the prosecution admitted that Exhibit "9" is an original copy that has been permanently marked and attached to the records of the case. Accused Millare added that Exhibit "17" is part of his Judicial Affidavit which he testified to on January 29, 2020.

Exhibits "9" and "17" attached to the Formal Offer of Evidence were denied admission because they do not bear the markings of the Court. Neither did accused Millare make reference to pertinent pages of the records where these documents can be found.

Upon perusal of the records, however, it appears that said two (2) documents attached to the Judicial Affidavit of accused Millare were marked on January 29, 2020 as Exhibits "9" and "17 (provisional)" and they refer to the same unmarked documents described and attached to his Formal Offer of Evidence.

Thus, since Exhibits "9" and "17 (provisional)" attached to the Judicial Affidavit of accused Millare actually bear the markings of the Court, and in view of the reference to the records where the said exhibits can be found, albeit belatedly, as stated in accused Millare's Tender of Excluded Evidence, the Court, in the higher interest of substantial justice, **admits** the same as part of exhibits offered by accused Millare, over the same objections of the prosecution to the purposes for which they were offered, considering that the objections of the prosecution refer more to their probative value than their admissibility.¹⁰⁰

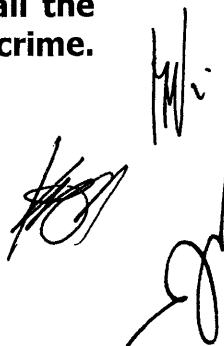
RULING:

The prosecution sufficiently proved the existence of all the essential elements of the crime.

⁹⁸ *Id.*, pp. 518-H to 518-I.

⁹⁹ *Rollo*, Volume 4, pp.7-8.

¹⁰⁰ *Rollo*, Volume 4, p. 50-A.



DECISION

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Article 220 of the Revised Penal Code (RPC) defines the law on illegal use of public funds or property or otherwise known as ***technical malversation***. It provides:

Article 220. Illegal use of public funds or property. - Any public officer who shall apply any public fund or property under his administration to any public use other than for which such fund or property were appropriated by law or ordinance shall suffer the penalty of *prision correccional* in its minimum period or a fine ranging from one-half to the total of the sum misapplied, if by reason of such misapplication, any damages or embarrassment shall have resulted to the public service. In either case, the offender shall also suffer the penalty of temporary special disqualification.

If no damage or embarrassment to the public service has resulted, the penalty shall be a fine from 5 to 50 per cent of the sum misapplied.

To establish the commission of this offense, the existence of all the following elements must be established beyond reasonable doubt:

1. That the offender is an accountable public officer;
2. That he applies public funds or property under his administration to some public use; and
3. That the public use for which such funds or property were applied is different from the purpose for which they were originally appropriated by law or ordinance.¹⁰¹

Notably, the gravamen of technical malversation is the use of public funds or properties to a public purpose other than that provided for *by law or ordinance*.¹⁰²

In the present case, the two *Informations* filed against accused Millare charged him with having applied, used or caused the disbursement of the amounts of PhP 1,200,000.00 and PhP 2,000,000.00 from the municipality's Development Funds for the years 2011 and 2012, respectively. Said amounts were used for the rehabilitation of the Municipal Hall, a project or an expense specifically prohibited under DILG-DBM JMC No. 2011-1 from being paid out of the Development Fund. For this reason, said public funds were allegedly applied or utilized for a purpose different from which such funds were intended and appropriated by law or ordinance.

The first and second elements of the crime are undisputed. First, the parties had stipulated during the pre-trial that accused Millare was a high-ranking public officer at the time material to the allegations in the *Informations*.

¹⁰¹ *Abdulla v. People*, G.R. No. 150129, 6 April 2005.

¹⁰² *Parungao v. Sandiganbayan*, G.R. No. 96025, 15 May 1991.

Second, accused Millare admitted during his cross examination that as Mayor, he is accountable for public funds under his administration which includes the 20% Development Fund from the Internal Revenue Allotment of their municipality.¹⁰³ Accused Millare further admitted that during his term, he approved the allocation of the amounts of PhP 1,200,000.00 and PhP 2,000,000.00 from the 20% Development Fund for the years 2011 and 2012 and utilized the same for the rehabilitation of their Municipal Hall.

In light of the foregoing, the only question that remains unanswered is whether accused Millare, in using the 20% Development Fund for the rehabilitation of the Municipal Hall, is deemed to have applied public funds to a public use different from the purpose for which they were originally appropriated by law or ordinance and therefore liable for ***technical malversation***.

The prosecution claims that accused Millare's act of approving the allocation of the amounts of PhP 1,200,000.00 and PhP 2,000,000.00 which were later utilized for the rehabilitation of the Municipal Hall, rendered him liable under Article 220 of the RPC, as amended. The prosecution insists that he applied the subject funds, which forms part of the 20% Development Fund component of Licuan-Baay's Internal Revenue Allotment (IRA) for the covered 2-year period, to a public use different from the purpose for which they were originally appropriated by law or ordinance, specifically invoking DILG-DBM JMC No. 2011-1 which prohibits the use of the aforesaid 20% Development Fund portion of an LGU's IRA for construction, repair, or refinishing of administrative offices.

On the other hand, accused Millare argues that DILG-DBM JMC No. 2011-1 allows the use of the municipality's 20% IRA earmarked for Development Fund for the construction or rehabilitation of a municipal building to be used as a socio-economic center and an evacuation center. Considering that the rehabilitated Municipal Hall of Licuan-Baay is being used as a socio-economic center and an evacuation center, the subject funds may be utilized for such Municipal Hall's construction or rehabilitation.

The Court agrees with the prosecution.

DILG-DBM JMC No. 2011-1 enumerates the development projects for which the 20% Development Fund component of the LGU's IRA may be utilized, to wit:

"3.0 PROJECTS COVERED

The 20% of the IRA intended for development projects may be utilized for the following priority programs and projects:

3.1 Social Development

- 3.1.1 Construction or rehabilitation of health centers, rural health units or hospitals and purchase of medical equipment;
- 3.1.2 Construction or rehabilitation of local government-owned potable water supply system;
- 3.1.3 Establishment or rehabilitation of Manpower Development Centers;

¹⁰³ TSN dated 29 January 2020, pp. 12-13.

3.1.4 Construction or rehabilitation of evacuation centers;

- 3.1.5 Purchase or repair of area-wide calamity related alarm or warning system;
- 3.1.6 Rehabilitation of cultural/historical sites;
- 3.1.7 Purchase or repair of appropriate calamity-related rescue operations equipment such as inflatable boats, breathing apparatus, extraction tools, safe line rescue ropes, fire extinguishers, chainsaws, two (2) way handheld radios and the like;
- 3.1.8 Purchase and development of land for the relocation of informal settlers and relocation of victims of calamities;
- 3.1.9 Construction or rehabilitation of facilities such as multi-purpose hall intended to cater out-of-school youths, women, senior citizens, minors, displaced families, indigenous people and differently-abled persons; and
- 3.1.10 Installation and maintenance of street lighting system except payment of electric bills.

3.2 Economic Development

- 3.2.1 Construction or rehabilitation of communal irrigation or water impounding system and purchase of post-harvest facilities such as farm or hand tractor with trailer, thresher and mechanical driers;
- 3.2.2 Construction or rehabilitation of local roads or bridges and purchase of appropriate engineering equipment such as dump trucks, graders and pay loaders;
- 3.2.3 Capital expenditures related to the implementation of livelihood or entrepreneurship/local economic development projects; and
- 3.2.4 Amortization of loans used to finance development projects cited in this Joint Circular, subject to the 20% debt service cap.

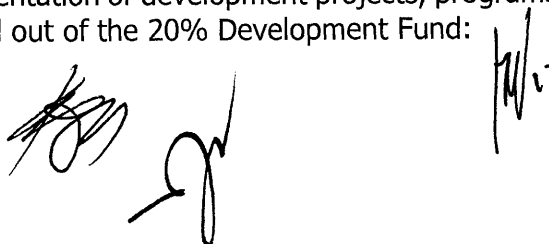
3.3 Environmental Management

- 3.3.1 Reforestation and urban greening;
- 3.3.2 Construction or rehabilitation of sanitary landfills, material recovery facilities and purchase of garbage trucks and related equipment;
- 3.3.3 Implementation of flood and erosion control projects such as rehabilitation and construction of drainage systems, de-silting of rivers, de-clogging of canals; and
- 3.3.4 Other environmental management projects that promote air and water quality, as well as productivity of the coastal or freshwater habitat, agricultural land and forest land."

Meanwhile, Item 4.0 of DILG-DBM JMC No. 2011-1 provides that the following expense items that are not related to and/or not connected with the implementation of development projects, programs and activities and shall not be paid out of the 20% Development Fund, viz:

"4.0 Expenditure Items Not Covered

The following expense items that are not related to and/or not connected with the implementation of development projects, programs and activities shall not be paid out of the 20% Development Fund:



- 4.1 Administrative expenses such as cash gifts, bonuses, food allowance, medical assistance, uniforms, supplies, meetings, communication, water and light, petroleum products and the like;
- 4.2 Salaries, wages or overtime pay;
- 4.3 Travelling expenses, whether domestic or foreign;
- 4.4 Registration of participation fees in training, seminars, conferences or conventions;
- 4.5 **Construction, repair, or refinishing of administrative offices;**
- 4.6 Purchase of administrative office furniture, fixtures, equipment or appliances; and
- 4.7 Purchase, maintenance or repair of motor vehicles or motor cycles." (*Emphasis supplied*)

Further, the subject JMC provides the responsibility of the Local Chief Executive in the use of the 20% Development Fund, viz:

"5. Responsibility of the Local Chief Executive

It is the responsibility of every Provincial Governor, City and Municipal Mayor and Punong Barangay to ensure that the 20% of the IRA is optimally utilized to help achieve desirable socio-economic development and environmental outcomes. The appropriations for development projects shall not include items for personal services and those mentioned in the immediately preceding Item No. 4 hereof. Further, all concerned local chief executive are hereby reminded that utilizing such fund, whether willfully or through negligence, for any purpose beyond those expressly prescribed by law or public policy shall be subject to the sanctions provided under the Local Government Code and under such other applicable laws."

Accused Millare, as the Mayor of the Municipality of Licuan-Baay, was mandated by the foregoing provisions of DILG-DBM JMC No. 2011-1 to utilize the 20% Development Fund exclusively for the purposes mentioned under its Item 3.0 (and its subparagraph). Conversely, he cannot appropriate the aforesaid 20% Development Fund for other programs or expenses most especially those expressly prohibited under Item 4 which includes among others the construction, repair, or refinishing of administrative offices.

The evidence on record shows that accused Millare approved the Annual Investment Plans (AIPs) for the years 2011 and 2012 which included the rehabilitation of the Municipal Hall as one of the projects / programs / activities to be funded out from the 20% Development Fund.

It may be recalled that these AIPs were prepared by Licuan-Baay's Municipal Development Council (MDC) which accused Millare used to head in his capacity as Municipal Mayor.¹⁰⁴

Subsequently, the approved AIPs for the years 2011 and 2012 were adopted by the *Sangguniang Bayan (SB)* of the Municipality of Licuan-Baay in its Resolution No. 01 series of 2011 and Resolution No. 29 series of 2011. In effect, the

¹⁰⁴ TSN dated 29 January 2020, pp.14-15.



Resolutions approved the use of the municipality's Development Funds for the year 2011 and 2012 for the projects, programs and activities listed in the approved AIPs.

The approved AIPs, as well as the *SB* Resolutions adopting the same are clearly contrary to the provisions of DILG-DBM JMC 2011-1 as they include the assailed rehabilitation of the Municipal Hall as it constitutes an expenditure which cannot be charged against the 20% Development Fund.

By violating DILG-DBM JMC No. 2011-1, accused is deemed to have violated the General Appropriations Act (GAA) of 2011 and 2012

Republic Act Nos. 10147 (2011 GAA) and 10155 (2012 GAA) provide for the use and disbursement of the LGU's IRA. The pertinent provisions read:

2011 GAA

Sec. 90. *Use and Disbursement of Internal Revenue Allotment of LGUs.*
The amount appropriated for the LGU's share in the Internal Revenue Allotment shall be used in accordance with Section 17 (g) and 287 of R.A. 7160 x x x

2012 GAA

Sec. 84. *Use and Disbursement of Internal Revenue Allotment of LGUs.*
The amount appropriated for the LGU's share in the Internal Revenue Allotment shall be used in accordance with Section 17 (g) and 287 of R.A. 7160 x x x

In relation thereto, Sec. 287 of the Local Government Code (LGC) provides:

Sec. 287. *Local Development Projects.* Each local government unit shall appropriate in its annual budget no less than twenty percent (20%) of its annual internal revenue allotment for development projects. Copies of the development plans of local government units shall be furnished the Department of Interior and Local Government.

As can be gleaned from the above-cited provisions, at least 20% of the LGU's IRA should be appropriated for development projects. Here, accused Millare admitted to have applied the LGU's Development Funds amounting to PhP 1,200,000 and PhP 2,000,000 for the years 2011 and 2012 respectively, for the rehabilitation of the Municipal Hall which, as already discussed above, is contrary to, and inconsistent with DILG-DBM JMC No. 2011-1. That said, it follows that the aforesaid rehabilitation of the Municipal Hall could well high be deemed to be for a purpose different from which they were appropriated under the 2011 and 2012 GAA and the LGC. Clearly, the third element of Technical Malversation is present.



In *Villafuerte v. Robredo*,¹⁰⁵ the Supreme Court explained that Memorandum Circular (MC) No. 2010-138 dated 2 December 2010 which was incorporated in, and amended by, DILG-DBM JMC No. 2011-1 was issued to clarify and illustrate the nature of expenses that are properly chargeable against the development fund component of the LGU's IRA. Viz:

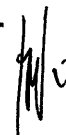
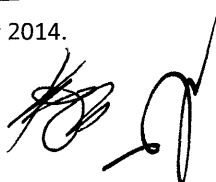
"That the term development was characterized as the "realization of desirable social, economic and environmental outcome" does not operate as a restriction of the term so as to exclude some other activities that may bring about the same result. The definition was a plain characterization of the concept of development as it is commonly understood. The statement of a general definition was only necessary to illustrate among LGUs the nature of expenses that are properly chargeable against the development fund component of the IRA. It is expected to guide them and aid them in rethinking their ways so that they may be able to rectify lapses in judgment, should there be any, or it may simply stand as a reaffirmation of an already proper administration of expenses.

The same clarification may be said of the enumeration of expenses in MC No. 2010-138. To begin with, it is erroneous to call them exclusions because such a term signifies compulsory disallowance of a particular item or activity. This is not the contemplation of the enumeration. Again, it is helpful to retrace the very reason for the issuance of the assailed circular for a better understanding. The petitioners should be reminded that the issuance of MC No. 2010-138 was brought about by the report of the COA that the development fund was not being utilized accordingly. To curb the alleged misuse of the development fund, the respondent deemed it proper to remind LGUs of the nature and purpose of the provision for the IRA through MC No. 2010-138. To illustrate his point, he included the contested enumeration of the items for which the development fund must generally not be used. The enumerated items comprised the expenses which the COA perceived to have been improperly earmarked or charged against the development fund based on the audit it conducted.

Contrary to the petitioners' posturing, however, the enumeration was not meant to restrict the discretion of the LGUs in the utilization of their funds. It was meant to enlighten LGUs as to the nature of the development fund by delineating it from other types of expenses. It was incorporated in the assailed circular in order to guide them in the proper disposition of the IRA and avert further misuse of the fund by citing current practices which seemed to be incompatible with the purpose of the fund. Even then, LGUs remain at liberty to map out their respective development plans solely on the basis of their own judgment and utilize their IRAs accordingly, with the only restriction that 20% thereof be expended for development projects. They may even spend their IRAs for some of the enumerated items should they partake of indirect costs of undertaking development projects. In such case, however, the concerned LGU must ascertain that applicable rules and regulations on budgetary allocation have been observed lest it be inviting an administrative probe."

As clarified in MC No. 2010-138, and again in JMC No. 2011-1, such expense, i.e., the rehabilitation of the Municipal Hall, is generally considered an administrative expense, and not a development project. Hence, cannot be charged against the LGU's 20% IRA earmarked for development projects.

¹⁰⁵ G.R. No. 195390, 10 December 2014.



The accused insists that the use of the subject funds was not improper because the Municipal Hall was actually used as an evacuation center, which is one of the projects covered under 3.1.4 of JMC No. 2011-1. To be sure, in *Villafuerte v. Robredo*, the Supreme Court held that the 20% of the IRA may even be used for the excluded items, provided that they partake of indirect costs of undertaking development projects. Had the accused presented evidence to show that the Municipal Hall was rehabilitated with intent of using it, or part thereof, as an evacuation center, the use of the subject funds for such purpose may have been proper, in view of the Supreme Court's pronouncement. However, there is nothing on record that would support the accused's claim. On the contrary, it appears that the use of the Municipal Hall as an evacuation center was merely an afterthought after the subject funds had already been used.

Too, nowhere in DILG-DBM JMC No. 2011-1 did it allow the use of the 20% Development Fund for the rehabilitation of a Municipal Hall as an **alternative** evacuation center. To be sure, what was rehabilitated during the term of accused Millare was the Municipal Hall and not the evacuation center.

**Accused is not exonerated
from liability by feigning
ignorance of DILG-DBM JMC
No. 2011-1.**

Accused Millare claims that his office did not receive a copy of the subject JMC during his term as Mayor. Allegedly, it was only after the case was filed against him regarding the rehabilitation of the municipal hall that he came to know of the said circular. His defense is without merit.

Accused Millare cannot hide behind the cloak of ignorance of existing laws, rules, regulations and policies. It is a basic tenet that ignorance of the law excuses no one from compliance therewith. As the local chief executive, he is mandated to be knowledgeable of all laws, rules and regulations necessary for the effective performance of his functions. These include executive issuances such as DILG-DBM JMC No. 2011-1 which provides the guidelines on how to utilize the municipality's 20% Development Fund.

Besides, as early as 2 December 2010, the DILG issued MC No. 2010-138, reiterating that the 20% component of the IRA should be utilized for desirable social, economic and environmental outcomes essential to the attainment of the constitutional objective of a quality of life for all. It also enjoined LGUs to refrain from using such funds for:

1. Administrative expenses such as cash gifts, bonuses, food allowance, medical assistance, uniforms, supplies, meetings, communication, water and light, petroleum products, and the like;
2. Salaries, wages or overtime pay;
3. Travelling expenses, whether domestic or foreign;
4. Registration or participation fees in training, seminars, conferences or conventions;
5. **Construction, repair or refinishing of administrative offices;**
6. Purchase of administrative office furniture, fixtures, equipment or appliances; and



7. Purchase, maintenance or repair of motor vehicles or motorcycles, except ambulances.

Likewise, the MC also provides that:

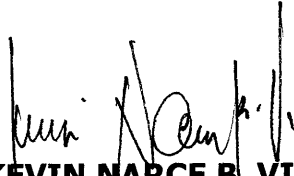
"All local authorities are further reminded that utilizing the 20% component of the Internal Revenue Allotment, whether willfully or through negligence, for any purpose beyond those expressly prescribed by law or public policy shall be subject to the sanctions provided under the Local Government Code and under such other applicable laws."

Accordingly, even prior to the issuance of the DILG-DBM JMC No. 2011-1, accused Millare as the local chief executive was already mandated to utilize the 20% of the IRA only for purposes mentioned therein which does not include the construction, repair, or refinishing of administrative offices.

Everything considered, the Court finds that the prosecution sufficiently established **all** the elements of the crime charged. However, there being no proof of damage or embarrassment to the public service as a result of the misapplication of the subject funds, the Court rules that the accused should be sentenced to pay a **FINE** equivalent to five (5) to fifty (50) percent of the sum misapplied.

WHEREFORE, premises considered, the Court finds accused CHRISTOPHER LEONES MILLARE SR. **GUILTY** beyond reasonable doubt for two (2) counts of violation of Article 220 of the Revised Penal Code, as amended, and hereby sentences him to pay a **FINE** of **PESOS SIXTY THOUSAND (Php 60,000.00)** in SB-17-CRM-1722 and **PESOS ONE HUNDREED THOUSAND (Php 100,000.00)** in SB-17-CRM-1723.

SO ORDERED.


KEVIN NARCE B. VIVERO
Associate Justice

WE CONCUR:


SARAH JANE T. FERNANDEZ
Associate Justice
Chairperson


KARL B. MIRANDA
Associate Justice

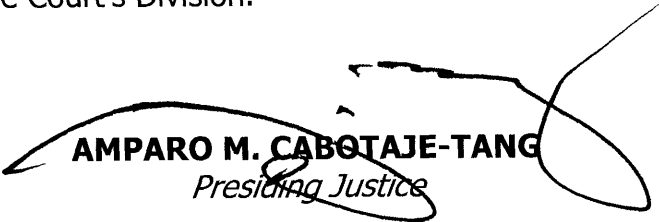
ATTESTATION

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


SARAH JANE T. FERNANDEZ
Chairperson, 6th Division

CERTIFICATION

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


AMPARO M. CABOTAJE-TANG
Presiding Justice

