

Republic of the Philippines  
SANDIGANBAYAN  
Quezon City

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Fourth Division

PEOPLE OF THE PHILIPPINES,  
*Plaintiff,*

-versus-

EVELYN CATHARINE O. SILAGON,  
RICARDO M. RAVACIO, BOBBITH  
A. BALONCIO, NELDA ANTONETTE  
B. CABATINGAN,

*Accused.*

x-----x

PEOPLE OF THE PHILIPPINES,  
*Plaintiff,*

-versus-

RICARDO M. RAVACIO, BOBBITH  
A. BALONCIO, ALEJANDRO G.  
BERENGUEL, NELDA ANTONETTE  
B. CABATINGAN,

*Accused.*

x-----x

PEOPLE OF THE PHILIPPINES,  
*Plaintiff,*

-versus-

RICARDO M. RAVACIO, BOBBITH  
A. BALONCIO, NELDA ANTONETTE  
B. CABATINGAN, LEONITO E.  
LOMA,

*Accused.*

x-----x

CRIM. CASES NOS. SB-  
17-CRM-0533, 0534, 0540,  
0541, 0542, and 0543

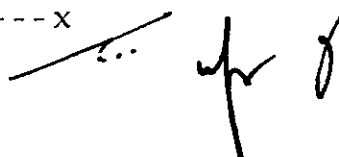
*For: Malversation of Public  
Documents under Article 217  
of the Revised Penal Code*

CRIM. CASES NOS. SB-  
17-CRM-0535 and 0537

*For: Malversation of Public  
Documents under Article 217  
of the Revised Penal Code*

CRIM. CASE NO. SB-17-  
CRM-0536

*For: Malversation of Public  
Documents under Article 217  
of the Revised Penal Code*



x-----x

PEOPLE OF THE PHILIPPINES,  
*Plaintiff,*

-versus-

RICARDO M. RAVACIO, BOBBITH  
A. BALONCIO, NELDA ANTONETTE  
B. CABATINGAN,  
*Accused.*

x-----x

PEOPLE OF THE PHILIPPINES,  
*Plaintiff,*

-versus-

EVELYN CATHARINE O. SILAGON,  
RICARDO M. RAVACIO, BOBBITH  
A. BALONCIO, LEONITO E. LOMA,  
*Accused.*

x-----x

PEOPLE OF THE PHILIPPINES,  
*Plaintiff,*

-versus-

EVELYN CATHARINE O. SILAGON,  
RICARDO M. RAVACIO, LEONITO  
E. LOMA,  
*Accused.*

x-----x

PEOPLE OF THE PHILIPPINES,  
*Plaintiff,*

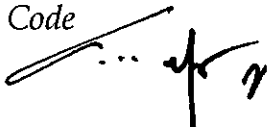
-versus-

CRIM. CASES NOS. SB-  
17-CRM-0538 and 0539  
*For: Malversation of Public  
Documents under Article 217  
of the Revised Penal Code*

CRIM. CASES NOS. SB-  
17-CRM-0545, 0546, 0547,  
0549, 0552, 0551 and 0553  
*For: Malversation of Public  
Documents under Article 217  
of the Revised Penal Code*

CRIM. CASES NOS. SB-  
17-CRM-0548 and 0566  
*For: Malversation of Public  
Documents under Article 217  
of the Revised Penal Code*

CRIM. CASES NOS. SB-  
17-CRM-0554, 0555, and  
0561  
*For: Malversation of Public  
Documents under Article 217  
of the Revised Penal Code*



x-----x

EVELYN CATHARINE O. SILAGON,  
RICARDO M. RAVACIO, ROSALYN  
P. POLICARPIO, LEONITO E. LOMA,  
*Accused.*

x-----x

PEOPLE OF THE PHILIPPINES,  
*Plaintiff,*

-versus-

EVELYN CATHARINE O. SILAGON,  
RICARDO M. RAVACIO, ROSALYN  
P. POLICARPIO, NELDA  
ANTONETTE B. CABATINGAN,  
*Accused.*

x-----x

PEOPLE OF THE PHILIPPINES,  
*Plaintiff,*

-versus-

EVELYN CATHARINE O. SILAGON,  
RICARDO M. RAVACIO, NELDA  
ANTONETTE B. CABATINGAN,  
*Accused.*

x-----x

PEOPLE OF THE PHILIPPINES,  
*Plaintiff,*

-versus-

RICARDO M. RAVACIO, DIEGO T.  
YEW, ROSALYN P. POLICARPIO,  
LEONITO E. LOMA,  
*Accused.*

x-----x

CRIM. CASES NOS. SB-  
17-CRM-0556, 0558, 0559,  
0560, 0563, and 0564  
*For: Malversation of Public  
Documents under Article 217  
of the Revised Penal Code*

CRIM. CASE NO. SB-17-  
CRM-0557  
*For: Malversation of Public  
Documents under Article 217  
of the Revised Penal Code*

CRIM. CASE NO. SB-17-  
CRM-0562  
*For: Malversation of Public  
Documents under Article 217  
of the Revised Penal Code*



x-----x

PEOPLE OF THE PHILIPPINES,  
*Plaintiff,*

-versus-

RICARDO M. RAVACIO, ROSALYN  
P. POLICARPIO, NELDA  
ANTONETTE B. CABATINGAN,  
*Accused.*

x-----x

PEOPLE OF THE PHILIPPINES,  
*Plaintiff,*

-versus-

EVELYN CATHARINE O. SILAGON,  
RICARDO M. RAVACIO, ROSALYN  
P. POLICARPIO, NELDA  
ANTONETTE B. CABATINGAN,  
LEONITO E. LOMA,  
*Accused.*

x-----x

PEOPLE OF THE PHILIPPINES,  
*Plaintiff,*

-versus-

EVELYN CATHARINE O. SILAGON,  
RICARDO M. RAVACIO, NELDA  
ANTONETTE B. CABATINGAN,  
LEONITO E. LOMA,  
*Accused.*

x-----x

PEOPLE OF THE PHILIPPINES,  
*Plaintiff,*

-versus-

CRIM. CASE NO. SB-17-  
CRM-0565

*For: Malversation of Public  
Documents under Article 217  
of the Revised Penal Code*

CRIM. CASES NOS. SB-  
17-CRM-0567, 0569, 0571,  
0572, 0573, 0575, 0576, and  
0577

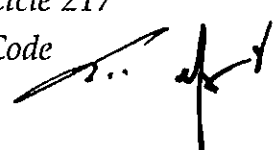
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Documents under Article 217  
of the Revised Penal Code*

CRIM. CASE NO. SB-17-  
CRM-0568

*For: Malversation of Public  
Documents under Article 217  
of the Revised Penal Code*

CRIM. CASES NOS. SB-  
17-CRM-0570 and 0574

*For: Malversation of Public  
Documents under Article 217  
of the Revised Penal Code*



RICARDO M. RAVACIO, DIEGO T.  
YEW, ROSALYN P. POLICARPIO,  
NELDA ANTONETTE B.  
CABATINGAN,  
  
*Accused.*

x-----x

PEOPLE OF THE PHILIPPINES,  
  
*Plaintiff,*  
  
-versus-

EVELYN CATHARINE O. SILAGON,  
RICARDO M. RAVACIO, ROSALYN  
P. POLICARPIO, ARLEEN C.  
ADLAON,  
  
*Accused.*

x-----x

PEOPLE OF THE PHILIPPINES,  
  
*Plaintiff,*  
  
-versus-

EVELYN CATHARINE O. SILAGON,  
RICARDO M. RAVACIO, ROSALYN  
P. POLICARPIO,  
  
*Accused.*

x-----x

PEOPLE OF THE PHILIPPINES,  
  
*Plaintiff,*  
  
-versus-

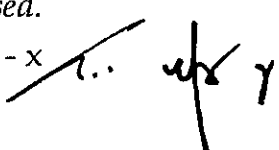
EVELYN CATHARINE O. SILAGON,  
BOBBITH A. BALONCIO, ARLEEN C.  
ADLAON,  
  
*Accused.*

x-----x

CRIM. CASES NOS. SB-  
17-CRM-0578, 0580, 0582,  
0583, 0591, and 0592  
*For: Malversation of Public  
Documents under Article 217  
of the Revised Penal Code*

CRIM. CASES NOS. SB-  
17-CRM-0579, 0581, 0599,  
0600, 0601, and 0602  
*For: Malversation of Public  
Documents under Article 217  
of the Revised Penal Code*

CRIM. CASE NO. SB-17-  
CRM-0584  
*For: Malversation of Public  
Documents under Article 217  
of the Revised Penal Code*



x-----x

PEOPLE OF THE PHILIPPINES,  
*Plaintiff,*

-versus-

EVELYN CATHARINE O. SILAGON,  
ARLEEN C. ADLAON,  
*Accused.*

x-----x

CRIM. CASE NO. SB-17-  
CRM-0585  
*For: Malversation of Public  
Documents under Article 217  
of the Revised Penal Code*

PEOPLE OF THE PHILIPPINES,  
*Plaintiff,*

-versus-

EVELYN CATHARINE O. SILAGON,  
RICARDO M. RAVACIO, ARLEEN C.  
ADLAON,  
*Accused.*

x-----x

CRIM. CASES NOS. SB-  
17-CRM-0586, 0587, 0588,  
and 0589  
*For: Malversation of Public  
Documents under Article 217  
of the Revised Penal Code*

PEOPLE OF THE PHILIPPINES,  
*Plaintiff,*

-versus-

EVELYN CATHARINE O. SILAGON,  
RICARDO M. RAVACIO,  
*Accused.*

x-----x

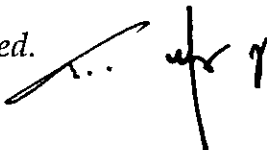
CRIM. CASES NOS. SB-  
17-CRM-0590 and 0612  
*For: Malversation of Public  
Documents under Article 217  
of the Revised Penal Code*

PEOPLE OF THE PHILIPPINES,  
*Plaintiff,*

-versus-

RICARDO M. RAVACIO, DIEGO T.  
YEW, ROSALYN P. POLICARPIO,  
ARLEEN C. ADLAON,  
*Accused.*

*Accused.*



CRIM. CASE NO. SB-17-  
CRM-0593  
*For: Malversation of Public  
Documents under Article 217  
of the Revised Penal Code*

x-----x

x-----x

PEOPLE OF THE PHILIPPINES,  
*Plaintiff,*

-versus-

EVELYN CATHARINE O. SILAGON,  
RICARDO M. RAVACIO, ROSALYN  
P. POLICARPIO, JOEY KIM M.  
VILLABERT,  
*Accused.*

x-----x

PEOPLE OF THE PHILIPPINES,  
*Plaintiff,*

-versus-

EVELYN CATHARINE O. SILAGON,  
RICARDO M. RAVACIO, JOEY KIM  
M. VILLABERT,  
*Accused.*

x-----x

PEOPLE OF THE PHILIPPINES,  
*Plaintiff,*

-versus-

RICARDO M. RAVACIO, DIEGO T.  
YEW, JOEY KIM M. VILLABERT,  
*Accused.*

x-----x

PEOPLE OF THE PHILIPPINES,  
*Plaintiff,*

-versus-

CRIM. CASES NOS. SB-  
17-CRM-0594, 0595, 0597,  
and 0598

*For: Malversation of Public  
Documents under Article 217  
of the Revised Penal Code*

CRIM. CASE NO. SB-17-  
CRM-0596

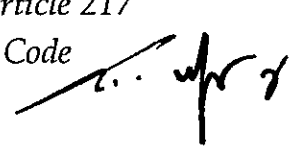
*For: Malversation of Public  
Documents under Article 217  
of the Revised Penal Code*

CRIM. CASE NO. SB-17-  
CRM-0603

*For: Malversation of Public  
Documents under Article 217  
of the Revised Penal Code*

CRIM. CASES NOS. SB-  
17-CRM-0604, 0605, and  
0610

*For: Malversation of Public  
Documents under Article 217  
of the Revised Penal Code*



EVELYN CATHARINE O. SILAGON,  
RICARDO M. RAVACIO, BOBBITH  
A. BALONCIO,  
  
*Accused.*  
  
x-----x

PEOPLE OF THE PHILIPPINES,  
  
*Plaintiff,*  
  
-versus-

RICARDO M. RAVACIO, DIEGO T,  
YEW, BOBBITH A. BALONCIO,  
  
*Accused.*  
  
x-----x

PEOPLE OF THE PHILIPPINES,  
  
*Plaintiff,*  
  
-versus-

EVELYN CATHARINE O. SILAGON,  
RICARDO M. RAVACIO, BOBBITH  
A. BALONCIO, JOEY KIM M.  
VILLABERT,  
  
*Accused.*  
  
x-----x

PEOPLE OF THE PHILIPPINES,  
  
*Plaintiff,*  
  
-versus-

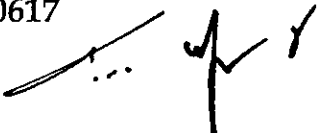
EVELYN CATHARINE O. SILAGON,  
  
*Accused.*  
  
x-----x

PEOPLE OF THE PHILIPPINES,  
  
*Plaintiff,*

CRIM. CASE NO. SB-17-  
CRM-0606  
*For: Malversation of Public  
Documents under Article 217  
of the Revised Penal Code*

CRIM. CASES NOS. SB-  
17-CRM-0607, 0608, 0609,  
0613, 0614, 0615, 0616, 0618,  
0619, 0620, 0621, 0622, and  
0623  
*For: Malversation of Public  
Documents under Article 217  
of the Revised Penal Code*

CRIM. CASES NOS. SB-  
17-CRM-0611  
*For: Malversation of Public  
Documents under Article 217  
of the Revised Penal Code*

CRIM. CASE NO. SB-17-  
CRM-0617  




x-----x


-versus-

RICARDO M. RAVACIO, DIEGO T,  
YEW, JOEY KIM M. VILLABERT,  
BOBBITH A. BALONCIO,

Accused.

For: Malversation of Public  
Documents under Article 217  
of the Revised Penal Code


Present:  
MUSNGI, J., Chairperson  
PAHIMNA, J.  
JACINTO, J.

Promulgated:  
MAY 25 2023 

x-----x

DECISION

PAHIMNA, J.:

Accused EVELYN CATHARINE O. SILAGON ("Silagon"), RICARDO M. RAVACIO ("Ravacio"), BOBBITH A. BALONCIO ("Baloncio"), NELDA ANTONETTE B. CABATINGAN ("Cabatingan"), ALEJANDRO GAVIOLA BERENGUEL ("Berenguel"),<sup>1</sup> LEONITO E. LOMA ("Loma"),<sup>2</sup> ROSALYN P. POLICARPIO ("Policarpio"), DIEGO T. YEW ("Yew"), ARLEEN C. ADLAON ("Adlaon"), and JOEY KIM V. VILLABERT ("Villabert"), officials of Oroquieta City Water District ("OCWD"), are charged with the crime of malversation of public funds,<sup>3</sup> punishable under Article 217 of the Revised Penal Code. The accusatory 

<sup>1</sup> In a Minute Resolution dated October 11, 2018, this Court granted the prosecution's *Motion for Leave of Court to Amend Informations* and ordered the correction of accused Berenguels' first name and maternal surname from "ALJUN JOHN DE SAGUN" to "ALEJANDRO GAVIOLA", effectively amending the name of the accused in the subject Informations from Aljun John De Sagun Berenguel to Alejandro Gaviola Berenguel (Record, Vol. 6, pp. 1-2). On July 12, 2019, this Court issued a Minute Resolution dropping the name of Aljun John De Sagun Berenguel from the Informations in SB-17-CRM-0535 and SB-17-CRM-0537. Consequently, the cash bond posted by him were ordered released, and the Hold Departure Order previously issued against him was lifted and set aside (Record, Vol. 6, pp. 180-181).

<sup>2</sup> In an Order dated May 17, 2019, this Court ordered the correction of the name of accused Loma to reflect his true name from "LEONITA" to "LEONITO" (Record, Vol. 6, p. 54).

<sup>3</sup> Accused Silagon is charged with seventy-seven (77) counts; accused Ravacio with eighty-eight (88) counts; accused Baloncio with thirty-nine (39) counts; accused Cabatingan with thirty-one (31) counts; accused Berenguel with two (2) counts; accused Loma with twenty-four (24) counts; accused Policarpio with thirty-eight (38) counts; accused Yew with seven (7) counts; accused Adlaon with thirteen (13) counts; and accused Villabert with twenty (20) counts, all of the crime of malversation of public funds.

x-----x

portion of the *Information* dated January 31, 2017<sup>4</sup> in Criminal Case No. SB-17-CRM-0533 reads as follows:

“That on or about 4 May 2010, sometime prior or subsequent thereto in Oroquieta City, Misamis Occidental, Philippines and within the jurisdiction of this Honorable Court, **EVELYN CATHARINE OSILAO SILAGON**, Chair[person], Board of Directors, **RICARDO MARAYA RAVACIO**, General Manager, **BOBBITH ALONE BALONCIO**, Department Manager and **NELDA ANTONETTE BLASCO CABATINGAN**, Finance Officer, all of Oroquieta City Water District (OCWD), Oroquieta City, Misamis Occidental, Philippines, and as such are accountable for the public fund received by them, conniving, confederating and mutually helping one another, did then and there willfully, unlawfully and feloniously take, misappropriate, embezzle and convert for their own personal use and benefit the aggregate amount of THREE HUNDRED THOUSAND PESOS (P300,000.00) paid from the OCWD’S funds to accused Silagon per Disbursement Voucher No. 2010-04-020 without any particular expense whatsoever, to the damage and prejudice of the government in the aforesaid sum.

CONTRARY TO LAW.”

The *Informations*<sup>5</sup> in Criminal Cases Nos. SB-17-CRM-0534 to SB-17-CRM-0623 are similarly worded as abovementioned except as to the following:

CASE NO.	ACCUSED	MATERIAL DATE	AMOUNT	PAYEE	DV <sup>6</sup> NO.
0534	Evelyn Catharine O. Silagon Ricardo M. Ravacio Bobbith A. Baloncio Nelda Antonette B. Cabatingan	May 4, 2010	P130,000.00	Silagon	2010-05-025
0535	Ricardo M. Ravacio Bobbith A. Baloncio Alejandro Gaviola Berenguel Nelda Antonette B. Cabatingan	May 5, 2010	P100,000.00	Berenguel	2010-05-027
0536	Ricardo M. Ravacio Bobbith A. Baloncio	May 6, 2010	P14,797.00	Loma	2010-05-34

<sup>4</sup> Record, Vol. 1, p. 1-3

<sup>5</sup> Record, Vol. 1, pp. 4-250

<sup>6</sup> Disbursement Voucher

DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 11 of 104

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	Nelda Antonette B. Cabatingan Leonito E. Loma (Corporate Account Analyst)				
0537	Ricardo M. Ravacio Bobbith A. Baloncio Alejandro Gaviola Berenguel (Operations Manager) Nelda Antonette B. Cabatingan	May 7, 2010	P21,000.00	Berenguel	2010-05-37
0538	Ricardo M. Ravacio Bobbith A. Baloncio Nelda Antonette B. Cabatingan	May 11, 2010	P30,000.00	Loma	2010-05-028
0539	Ricardo M. Ravacio Bobbith A. Baloncio Nelda Antonette B. Cabatingan	May 11, 2010	P15,000.00	Loma	2010-05-46
0540	Evelyn Catharine O. Silagon Ricardo M. Ravacio Bobbith A. Baloncio Nelda Antonette B. Cabatingan	May 13, 2010	P47,500.00	Silagon	2010-05-57
0541	Evelyn Catharine O. Silagon Ricardo M. Ravacio Bobbith A. Baloncio Nelda Antonette B. Cabatingan	May 14, 2010	P14,000.00	Silagon	2010-05-61
0542	Evelyn Catharine O. Silagon Ricardo M. Ravacio Bobbith A. Baloncio Nelda Antonette B. Cabatingan	May 17, 2010	P40,000.00	Silagon	2010-05-66
0543	Evelyn Catharine O. Silagon Ricardo M. Ravacio Bobbith A. Baloncio Nelda Antonette B. Cabatingan	May 17, 2010	P9,600.00	Silagon	2010-05-70
0544	Evelyn Catharine O. Silagon	May 19, 2010	P30,000.00	Silagon	2010-05-082

DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 12 of 104

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	Ricardo M. Ravacio Bobbith A. Baloncio Leonito E. Loma				
0545	Evelyn Catharine O. Silagon Ricardo M. Ravacio Bobbith A. Baloncio Leonita E. Loma	May 19, 2010	P3,200.00	Silagon	2010-05- 083
0546	Evelyn Catharine O. Silagon Ricardo M. Ravacio Bobbith A. Baloncio Leonito E. Loma	May 20, 2010	P48,000.00	Silagon	2010-05- 090
0547	Evelyn Catharine O. Silagon Ricardo M. Ravacio Bobbith A. Baloncio Leonita E. Loma	May 27, 2010	P100,000.00	Silagon	2010-05- 113
0548	Evelyn Catharine O. Silagon Ricardo M. Ravacio Leonito E. Loma	May 31, 2010	P130,000.00	Silagon	2010-05- 119
0549	Evelyn Catharine O. Silagon Ricardo M. Ravacio Bobbith A. Baloncio Leonito E. Loma	June 2, 2010	P50,000.00	Silagon	2010-06- 134
0550	Ricardo M. Ravacio Bobbith A. Baloncio Nelda Antonette B. Cabatingan	June 3, 2010	P10,000.00	Loma	2010-06- 133
0551	Evelyn Catharine O. Silagon Ricardo M. Ravacio Bobbith A. Baloncio Leonito E. Loma	June 10, 2010	P35,000.00	Silagon	2010-06- 148
0552	Evelyn Catharine O. Silagon Ricardo M. Ravacio Bobbith A. Baloncio Leonito E. Loma	June 11, 2010	P17,500.00	Silagon	2010-06- 154
0553	Evelyn Catharine O. Silagon Ricardo M. Ravacio Bobbith A. Baloncio Leonito E. Loma	June 11, 2010	P2,000.00	Silagon	2010-06- 161

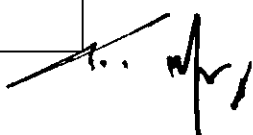
**DECISION****People vs. Silagon, Et Al.**

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 13 of 104

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0554	Evelyn Catharine O. Silagon Ricardo M. Ravacio Rosalyn Pastrano Policarpio (Administrative Division Manager) Leonito E. Loma	June 17, 2010	P100,000.00	Silagon	2010-06-184
0555	Evelyn Catharine O. Silagon Ricardo M. Ravacio Rosalyn P. Policarpio Leonito E. Loma	June 18, 2010	P100,000.00	Silagon	2010-06-185
0556	Evelyn Catharine O. Silagon Ricardo M. Ravacio Rosalyn P. Policarpio Nelda Antonette B. Cabatingan	June 25, 2010	P10,000.00	Silagon	2010-06-203
0557	Evelyn Catharine O. Silagon Ricardo M. Ravacio Nelda Antonette B. Cabatingan	June 28, 2010	P50,000.00	Silagon	2010-06-204
0558	Evelyn Catharine O. Silagon Ricardo M. Ravacio Rosalyn P. Policarpio Nelda Antonette B. Cabatingan	June 29, 2010	P20,000.00	Silagon	2010-06-207
0559	Evelyn Catharine O. Silagon Ricardo M. Ravacio Rosalyn P. Policarpio Nelda Antonette B. Cabatingan	July 1, 2010	P25,000.00	Silagon	2010-07-212
0560	Evelyn Catharine O. Silagon Ricardo M. Ravacio Rosalyn P. Policarpio Nelda Antonette B. Cabatingan	July 1, 2010	P2,700.00	Silagon	2010-07-213



DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 14 of 104

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0561	Evelyn Catharine O. Silagon Ricardo M. Ravacio Rosalyn P. Policarpio Leonito E. Loma	July 8, 2010	P75,000.00	Silagon	2010-07-231
0562	Ricardo M. Ravacio Diego T. Yew (Member, Board of Directors) Rosalyn P. Policarpio Leonito E. Loma	July 8, 2010	P4,040.00	Yew	2010-07-232
0563	Evelyn Catharine O. Silagon Ricardo M. Ravacio Rosalyn P. Policarpio Nelda Antonette B. Cabatingan	July 15, 2010	P25,000.00	Silagon	2010-07-255
0564	Evelyn Catharine O. Silagon Ricardo M. Ravacio Rosalyn P. Policarpio Nelda Antonette B. Cabatingan	July 22, 2010	P25,000.00	Silagon	2010-07-268
0565	Ricardo M. Ravacio Rosalyn P. Policarpio Nelda Antonette B. Cabatingan	July 23, 2010	P20,000.00	Loma	2010-07-275
0566	Evelyn Catharine O. Silagon Ricardo M. Ravacio Leonito E. Loma	July 28, 2010	P70,000.00	Silagon	2010-07-286
0567	Evelyn Catharine O. Silagon Ricardo M. Ravacio Rosalyn P. Policarpio Nelda Antonette B. Cabatingan Leonito E. Loma	August 3, 2010	P50,000.00	Silagon	2010-08-398
0568	Evelyn Catharine O. Silagon Ricardo M. Ravacio	August 6, 2010	P20,000.00	Silagon	2010-08-304

*[Handwritten signature]*

DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 15 of 104

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	Nelda Antonette B. Cabatingan Leonito E. Loma				
0569	Evelyn Catharine O. Silagon Ricardo M. Ravacio Rosalyn P. Policarpio Nelda Antonette B. Cabatingan Leonito E. Loma	August 9, 2010	P15,000.00	Silagon	2010-08- 308
0570	Ricardo M. Ravacio Diego T. Yew Rosalyn P. Policarpio Nelda Antonette B. Cabatingan	August 10, 2010	P4,050.00	Yew	2010-08- 314
0571	Evelyn Catharine O. Silagon Ricardo M. Ravacio Rosalyn P. Policarpio Nelda Antonette B. Cabatingan Leonito E. Loma	August 11, 2010	P100,000.00	Silagon	2010-08- 315
0572	Evelyn Catharine O. Silagon Ricardo M. Ravacio Rosalyn P. Policarpio Nelda Antonette B. Cabatingan Leonito E. Loma	August 13, 2010	P15,000.00	Silagon	2010-08- 332
0573	Evelyn Catharine O. Silagon Ricardo M. Ravacio Rosalyn P. Policarpio Nelda Antonette B. Cabatingan Leonito E. Loma	August 16, 2010	P150,000.00	Silagon	2010-08- 339
0574	Ricardo M. Ravacio Diego T. Yew Rosalyn P. Policarpio Nelda Antonette B. Cabatingan	August 20, 2010	P10,867.50	Yew	2010-08- 3461

DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 16 of 104

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0575	Evelyn Catharine O. Silagon Ricardo M. Ravacio Rosalyn P. Policarpio Nelda Antonette B. Cabatingan Leonito E. Loma	August 27, 2010	P50,000.00	Silagon	2010-08-357
0576	Evelyn Catharine O. Silagon Ricardo M. Ravacio Rosalyn P. Policarpio Nelda Antonette B. Cabatingan Leonito E. Loma	August 31, 2010	P7,000.00	Silagon	2010-08-363
0577	Evelyn Catharine O. Silagon Ricardo M. Ravacio Rosalyn P. Policarpio Nelda Antonette B. Cabatingan Leonito E. Loma	September 2, 2010	P20,000.00	Silagon	2010-08-368
0578	Evelyn Catharine O. Silagon Ricardo M. Ravacio Rosalyn P. Policarpio Arleen Conol Adlaon (Finance Officer)	September 15, 2010	P70,000.00	Silagon	2010-09-400
0579	Evelyn Catharine O. Silagon Ricardo M. Ravacio Rosalyn P. Policarpio	September 20, 2010	P30,000.00	Silagon	2010-09-407
0580	Evelyn Catharine O. Silagon Ricardo M. Ravacio Rosalyn P. Policarpio Arleen C. Adlaon	September 29, 2010	P30,000.00	Silagon	2010-09-421
0581	Evelyn Catharine O. Silagon Ricardo M. Ravacio	October 4, 2010	P25,000.00	Silagon	2010-10-436

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DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 17 of 104

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	Rosalyn P. Policarpio				
0582	Evelyn Catharine O. Silagon Ricardo M. Ravacio Rosalyn P. Policarpio Arleen C. Adlaon	October 6, 2010	P10,000.00	Silagon	2010-10-437
0583	Evelyn Catharine O. Silagon Ricardo M. Ravacio Rosalyn P. Policarpio Arleen C. Adlaon	October 7, 2010	P100,000.00	Silagon	2010-10-441
0584	Evelyn Catharine O. Silagon Bobbith A. Baloncio Arleen C. Adlaon	October 11, 2010	P50,000.00	Silagon	2010-10-446
0585	Evelyn Catharine O. Silagon Arleen C. Adlaon	October 13, 2010	P30,000.00	Silagon	2010-10-448
0586	Evelyn Catharine O. Silagon Ricardo M. Ravacio Arleen C. Adlaon	October 15, 2010	P30,000.00	Silagon	2010-10-457
0587	Evelyn Catharine O. Silagon Ricardo M. Ravacio Arleen C. Adlaon	October 20, 2010	P35,000.00	Silagon	2010-10-466
0588	Evelyn Catharine O. Silagon Ricardo M. Ravacio Arleen C. Adlaon	October 21, 2010	P10,000.00	Silagon	2010-10-468
0589	Evelyn Catharine O. Silagon Ricardo M. Ravacio Arleen C. Adlaon	October 22, 2010	P10,000.00	Silagon	2010-10-471
0590	Evelyn Catharine O. Silagon Ricardo M. Ravacio	October 28, 2010	P8,008.31	Silagon	2010-10-476
0591	Evelyn Catharine O. Silagon Ricardo M. Ravacio Rosalyn P. Policarpio Arleen C. Adlaon	November 2, 2010	P13,496.68	Silagon	2010-11-493

**DECISION**

**People vs. Silagon, Et Al.**

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 18 of 104

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0592	Evelyn Catharine O. Silagon Ricardo M. Ravacio Rosalyn P. Policarpio Arleen C. Adlaon	November 3, 2010	P50,000.00	Silagon	2010-11- 494
0593	Ricardo M. Ravacio Diego T. Yew Rosalyn P. Policarpio Arleen C. Adlaon	November 8, 2010	P4,050.00	Yew	2010-11- 501
0594	Evelyn Catharine O. Silagon Ricardo M. Ravacio Rosalyn P. Policarpio Joey Kim Mabatid Villabert (Finance Officer)	November 9, 2010	P70,000.00	Silagon	2010-11- 503
0595	Evelyn Catharine O. Silagon Ricardo M. Ravacio Rosalyn P. Policarpio Joey Kim M. Villabert	November 11, 2010	P40,000.00	Silagon	2010-11- 504
0596	Evelyn Catharine O. Silagon Ricardo M. Ravacio Joey Kim M. Villabert	November 12, 2010	P16,561.11	Silagon	2010-11- 514
0597	Evelyn Catharine O. Silagon Ricardo M. Ravacio Rosalyn P. Policarpio Joey Kim M. Villabert	November 15, 2010	P70,000.00	Silagon	2010-11- 519
0598	Evelyn Catharine O. Silagon Ricardo M. Ravacio Rosalyn P. Policarpio Joey Kim Mabatid Villabert	November 17, 2010	P40,000.00	Silagon	2010-11- 520
0599	Evelyn Catharine O. Silagon	November 18, 2010	P30,000.00	Silagon	2010-11- 523

DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 19 of 104

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	Ricardo M. Ravacio Rosalyn P. Policarpio				
0600	Evelyn Catharine O. Silagon Ricardo M. Ravacio Rosalyn P. Policarpio	November 18, 2010	P7,500.00	Silagon	2010-11- 524
0601	Evelyn Catharine O. Silagon Ricardo M. Ravacio Rosalyn P. Policarpio	November 19, 2010	P70,000.00	Silagon	2010-11- 528
0602	Evelyn Catharine O. Silagon Ricardo M. Ravacio Rosalyn P. Policarpio	November 19, 2010	P25,000.00	Silagon	2010-11- 534
0603	Ricardo M. Ravacio Diego T. Yew Joey Kim M. Villabert	November 19, 2010	P10,867.50	Yew	2010-11- 535
0604	Evelyn Catharine O. Silagon Ricardo M. Ravacio Bobbith A. Baloncio	November 25, 2010	P60,000.00	Silagon	2010-11- 540
0605	Evelyn Catharine O. Silagon Ricardo M. Ravacio Bobbith A. Baloncio	November 30, 2010	P60,000.00	Silagon	2010-11- 555
0606	Ricardo M. Ravacio Diego T. Yew Bobbith A. Baloncio	November 30, 2010	P4,050.00	Yew	2010-11- 559
0607	Evelyn Catharine O. Silagon Ricardo M. Ravacio Bobbith A. Baloncio Joey Kim M. Villabert	December 2, 2010	P10,000.00	Silagon	2010-12- 556
0608	Evelyn Catharine O. Silagon Ricardo M. Ravacio Bobbith A. Baloncio Joey Kim M. Villabert	December 3, 2010	P84,000.00	Silagon	2010-12- 560
0609	Evelyn Catharine O. Silagon	December 6, 2010	P35,000.00	Silagon	2010-12- 563

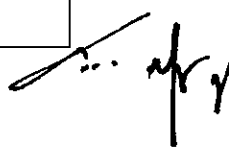
**DECISION****People vs. Silagon, Et Al.**

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 20 of 104

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	Ricardo M. Ravacio Bobbith A. Baloncio Joey Kim M. Villabert				
0610	Evelyn Catharine O. Silagon Ricardo M. Ravacio Bobbith A. Baloncio	December 7, 2010	P52,000.00	Silagon	2010-12- 565
0611	Evelyn Catharine O. Silagon	December 7, 2010	P500,000.00	Silagon	2010-12- 617
0612	Evelyn Catharine O. Silagon Ricardo M. Ravacio	December 13, 2010	P20,000.00	Silagon	2010-12- 568
0613	Evelyn Catharine O. Silagon Ricardo M. Ravacio Bobbith A. Baloncio Joey Kim M. Villabert	December 14, 2010	P20,000.00	Silagon	2010-12- 577
0614	Evelyn Catharine O. Silagon Ricardo M. Ravacio Bobbith A. Baloncio Joey Kim M. Villabert	December 16, 2010	P100,000.00	Silagon	2010-12- 590
0615	Evelyn Catharine O. Silagon Ricardo M. Ravacio Bobbith A. Baloncio Joey Kim M. Villabert	December 17, 2010	P100,000.00	Silagon	2010-12- 591
0616	Evelyn Catharine O. Silagon Ricardo M. Ravacio Bobbith A. Baloncio Joey Kim M. Villabert	December 20, 2010	P20,000.00	Silagon	2010-12- 594
0617	Ricardo M. Ravacio Diego T. Yew Joey Kim M. Villabert Bobbith A. Baloncio	December 20, 2010	P10,867.50	Yew	2010-12- 595
0618	Evelyn Catharine O. Silagon Ricardo M. Ravacio Bobbith A. Baloncio	December 21, 2010	P150,000.00	Silagon	2010-12- 600



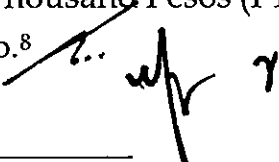
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	Joey Kim M. Villabert				
0619	Evelyn Catharine O. Silagon Ricardo M. Ravacio Bobbith A. Baloncio Joey Kim M. Villabert	December 22, 2010	P101,400.00	Silagon	2010-12-602
0620	Evelyn Catharine O. Silagon Ricardo M. Ravacio Bobbith A. Baloncio Joey Kim M. Villabert	December 22, 2010	P192,000.00	Silagon	2010-12-603
0621	Evelyn Catharine O. Silagon Ricardo M. Ravacio Bobbith A. Baloncio Joey Kim M. Villabert	December 23, 2010	P50,000.00	Silagon	2010-12-604
0622	Evelyn Catharine O. Silagon Ricardo M. Ravacio Bobbith A. Baloncio Joey Kim M. Villabert	December 28, 2010	P141,500.00	Silagon	2010-12-615
0623	Evelyn Catharine O. Silagon Ricardo M. Ravacio Bobbith A. Baloncio Joey Kim M. Villabert	December 28, 2010	P110,000.00	Silagon	2010-12-625

ANTECEDENTS

On March 27, 2017, this Court issued a Hold Departure Order against all accused.<sup>7</sup>

Travellers Insurance Surety Corporation posted surety bail JCR(2) Bond No. 033031 dated May 23, 2017 in the total amount of One Million Five Hundred Sixty Thousand Pesos (P1,560,000.00) for the provisional liberty of accused Baloncio.<sup>8</sup>



<sup>7</sup> Record, Vol. 1, pp. 434-435

<sup>8</sup> Record, Vol. 1, pp. 576-632

DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 22 of 104

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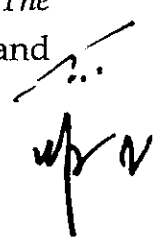
This Court issued a Warrant of Arrest against all accused on July 17, 2017.<sup>9</sup>

On August 23, 2017, accused Villabert posted his cash bond in the amount of Eight Hundred Thousand Pesos (P800,000.00), evidenced by Official Receipt No. 6261472 Q.<sup>10</sup> Milestone Guaranty and Assurance Corp. posted a surety bail bond for the provisional liberty of accused Silagon in the total amount of Three Million Eighty Thousand Pesos (P3,080,000.00).<sup>11</sup>

Accused Adlaon posted a cash bond, through her bail bond agent Fely L. Gatdula, in the total amount of Five Hundred Twenty Thousand Pesos (P520,000.00) under Official Receipt Nos. 4312999 C to 4313861 C, all dated August 24, 2017.<sup>12</sup> Accused Policarpio also posted a cash bond, through her bail bond agent Percy B. Regalado, in the total amount of One Million Five Hundred Twenty Thousand Pesos (P1,520,000.00) under Official Receipt Nos. 4313863 C to 4313900 C, all dated August 29, 2017.<sup>13</sup> Accused Cabatingan posted her cash bond, through her bail bond agent Melvin S. Cabatingan, in the total amount of Six Hundred Twenty Thousand Pesos (P620,000.00) under Official Receipt Nos. 4313463 C and 4313493 C, all dated November 9, 2017.<sup>14</sup> Their respective cash bonds were approved by Executive Judge Nora B. Montejo of the Regional Trial Court, 10<sup>th</sup> Judicial Region, Branch 14, Oroquieta City, Misamis Occidental.

When arraigned, all accused entered a plea of "Not Guilty".<sup>15</sup>

Pursuant to the directive of this Court, the prosecution filed its *Consolidated Pre-Trial Brief* on September 14, 2017,<sup>16</sup> *Supplement To The Consolidated Pre-Trial Brief Dated September 11, 2017* on April 19, 2018,<sup>17</sup> and



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<sup>9</sup> Record, Vol. 2, pp. 3 and 11-14

<sup>10</sup> Record, Vol. 2, pp. 56-64

<sup>11</sup> Record, Vol. 2, pp. 69-217

<sup>12</sup> Record, Vol. 2, pp. 371-372

<sup>13</sup> Record, Vol. 3, pp. 426-427

<sup>14</sup> Record, Vol. 4, pp. 19-218

<sup>15</sup> Accused Baloncio was arraigned on June 21, 2017 (Record, Vol. 1, p. 671); accused Policarpio and Adlaon on October 27, 2017 (Record, Vol. 3, pp. 604-607); accused Silagon and Villabert on December 6, 2017 (Record, Vol. 4, pp. 8-13); and accused Cabatingan on February 13, 2018 (Record, Vol. 4, pp. 318-321).

<sup>16</sup> Record, Vol. 2, pp. 392-408

<sup>17</sup> Record, Vol. 4, pp. 393-398

*Amended Pre-Trial Brief* on July 11, 2018.<sup>18</sup> Accused separately filed their respective *Pre-Trial Briefs* and *Amended Pre-Trial Briefs*.<sup>19</sup>

In view of the demise of accused Yew and Berenguel, the charges against them were ordered dismissed in *Minute Resolutions* dated May 30, 2018<sup>20</sup> and July 12, 2019,<sup>21</sup> respectively.

This Court issued a *Pre-Trial Order*<sup>22</sup> on September 11, 2018 which adopted the *Joint Stipulations*<sup>23</sup> filed by the prosecution and accused on September 3, 2018, to wit:

**"JOINT STIPULATIONS**

xxx

I

**Stipulated Facts**

**A. The Prosecution and all the accused except accused Ricardo Maraya Ravacio stipulate on the following facts:**

1. Misamis Occidental Water District (hereinafter "MOWD") comprises of three water systems, namely: Ozamis-Clarin Waterworks, Tudela Waterworks, and Oroquieta Waterworks System;
2. Sometime in 2009, Sangguniang Panlungsod of Oroquieta City passed Resolution No. 209-08-537 which sought the de-annexation of Oroquieta Waterworks System from MOWD;
3. The aforesaid Resolution No. 209-08-537 was approved by the Local Water Utilities Administration (hereinafter "LWUA") in a Resolution No. 130, s. 2009. Thus, the establishment of the Oroquieta City Water District (hereinafter "OCWD");
4. On April 15, 2010, a Memorandum of Agreement was thereafter executed by the OCWD and MOWD where 1.) all

<sup>18</sup> Record, Vol. 5, pp. 127-142

<sup>19</sup> Villabert filed his Pre-Trial Brief on October 5, 2017 (Record, Vol. 3, pp. 478-483), Amended Pre-Trial Brief on April 19, 2018 (Record, Vol. 4, pp. 384-390) and Second Amended Pre-Trial Brief on July 6, 2018 (Record, Vol. 5, pp. 73-80); accused Silagon on November 9, 2017 (Record, Vol. 3, pp. 615-617) and her Amended Pre-Trial Brief on January 10, 2018 (Record, Vol. 4, pp. 225-227); accused Adlaon on February 13, 2018 (Record, Vol. 4, pp. 233-235) and July 10, 2018 (Record, Vol. 5, pp. 107-110) and her Amended Pre-Trial Brief on July 25, 2018 (Record, Vol. 5, pp. 162-165); accused Balancio on February 22, 2018 (Record, Vol. 4, pp. 326-329); accused Cabatingan on March 26, 2018 (Record, Vol. 4, pp. 340-347); accused Policarpio on February 13, 2018 (Record, Vol. 4, pp. 240-245) and July 10, 2018 (Record, Vol. 5, pp. 111-117), and her Amended Pre-Trial Brief on July 25, 2018 (Record, Vol. 5, pp. 154-160).

<sup>20</sup> Record, Vol. 5, p. 4

<sup>21</sup> Record, Vol. 6, pp. 180-181

<sup>22</sup> Record, Vol. 5, pp. 221-A to 221-GG

<sup>23</sup> Record, Vol. 5, pp. 185-221

DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 24 of 104

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- records, including the water facilities and equipment, pertaining to the territorial jurisdiction of Oroquieta Water System were turned over by MOWD to OCWD; 2.) MOWD employees who are employed in the operation of the Oroquieta Water System shall be transferred to OCWD with assurance of security of tenure subject to the Civil Service Rules and Regulations; 3.) receivables from all water concessionaires in Oroquieta City shall be turned over to OCWD; 4.) OCWD shall assume proportionate share in the payment of MOWD's liabilities to LWUA relative to the procurement and installation of various equipment and water supply facilities for the Oroquieta Water System; and
5. Resolution No. 068, s. 10-18-10 was passed in a special meeting by the board of directors of OCWD allocating funds for the de-annexation organizational costs of OCWD;

B. The Prosecution and accused Evelyn Catharine Osilao Silagon further stipulate on the following facts:

1. That whenever referred to, orally or in writing, by the Honorable Court, the Prosecution and the witnesses[,] accused Evelyn Catharine Osilao Silagon admits that she is the same person being referred to in these cases; and
2. That she was the Chair[person] of the Board of Directors of Oroquieta City Water District from August 6, 2009 to December 31, 2012.

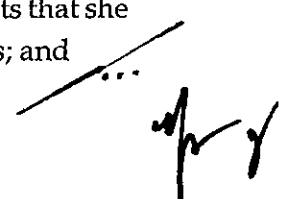
C. The Prosecution and accused Bobbith Alone Baloncio further stipulate on the following facts:

1. That whenever referred to, orally or in writing, by the Honorable Court, the Prosecution and the witnesses[,] accused Bobbith Alone Baloncio admits that she is the same person being referred to in these cases; and
2. That during the time material to the Information/s, accused was the Department Manager of Oroquieta City Water District.

D. The Prosecution and accused Nelda Antonette Blasco Cabatingan further stipulate on the following facts:

1. That whenever referred to, orally or in writing, by the Honorable Court, the Prosecution and the witnesses[,] accused Nelda Antonette Blasco Cabatingan admits that she is the same person being referred to in these cases; and

...





DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 25 of 104

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2. That during the time material to the Information/s, accused was the Finance Officer under the Administrative Division of Oroquieta City Water District.

E. The Prosecution and Rosalyn Pastrano Policarpio further stipulate on the following facts:

1. That whenever referred to, orally or in writing, by the Honorable Court, the Prosecution and the witnesses[,] accused Rosalyn Pastrano Policarpio admits that she is the same person being referred to in these cases;
2. The Prosecution and accused Policarpio admit that as shown in the document pre-marked as Exhibit "B-3" for the prosecution, during the period material to the Information/s, the herein accused Policarpio was employed with the Oroquieta City Water District as "Customer Assistant A"; and
3. The Prosecution and accused Policarpio admit that as shown in the document pre-marked as Exhibit "B-4" for the prosecution, during the period material to the Information/s, accused Policarpio was appointed as Administrative Division Manager and that her appointment was approved per Board Resolution No. 059, S. 09-13-10 of the OCWD.

F. The Prosecution and accused Arleen Conol Adlaon further stipulate on the following facts:

1. That whenever referred to, orally or in writing, by the Honorable Court, the Prosecution and the witnesses[,] accused Arleen Conol Adlaon admits that she is the same person being referred to in these cases;

G. The Prosecution and accused Joey Kim Mabatid Villabert further stipulate on the following facts:

1. That whenever referred to, orally or in writing, by the Honorable Court, the Prosecution and the witnesses[,] accused Joey Kim Mabatid Villabert admits that he is the same person being referred to in these cases; and
2. That accused Villabert resigned from office in January of 2011;"

To prove the guilt of the accused beyond reasonable doubt, the prosecution presented the following witnesses: (1) Agnes G. Francisco; (2) Atty. Roberto A. San Andres; (3) Engr. Amorey Randolph M. Acosta; (4)

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Edwin Gaa Canios; (5) Remy U. Pahuyo; (5) Rhanee B. Obina; (6) Jaime L. Cañedo; (7) Bless Boyle M. Quimno; (8) Stanley V. Fortich, Jr.; and (9) Atty. Ramel C. Suminguit.

Thereafter, this Court admitted Exhibits "A" to "BBBB", "DDDD" to "ZZZZ", and "BBBBB" to "FFFFF", including their sub-markings, as offered in the tenor that they were testified on by the prosecution witnesses.<sup>24</sup>

Accused Villabert,<sup>25</sup> Adlaon and Policarpio,<sup>26</sup> then moved for leave to file their respective demurrers to evidence, which were denied by this Court in a Resolution dated June 9, 2022.<sup>27</sup>

On October 15, 2021, this Court dismissed the cases as against accused Ravacio pursuant to Article 89 of the Revised Penal Code.<sup>28</sup>

### EVIDENCE FOR THE PROSECUTION

During trial, the prosecution presented nine (9) witnesses, whose testimonies may be summarized as follows:

**Agnes G. Francisco** ("Francisco"),<sup>29</sup> Human Resource Management Officer III of the Local Water Utilities Administration ("LWUA") and former Acting Division Manager of the Records, Reproduction and Communication Division of LWUA, testified that pursuant to a subpoena issued by the Office of the Ombudsman, she submitted the following documents: 1) Certified True Copy from Photocopy of the Memorandum of Agreement ("MOA") executed by OCWD and MOWD dated April 15, 2010;<sup>30</sup> 2) Certified True Copy from the Original of *Sangguniang Panlungsod* of Oroquieta City Resolution No. 2009-08-537;<sup>31</sup> and 3) Certified True Copy from Photocopy of LWUA Board Resolution No. 130, series of 2009.<sup>32</sup>

On cross-examination, Francisco confirmed that she has no personal knowledge as to the transactions involved in these cases. Further, only the

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<sup>24</sup> Record, Vol. 10, p. 41

<sup>25</sup> Record, Vol. 10, pp. 51-53

<sup>26</sup> Record, Vol. 10, pp. 67-69

<sup>27</sup> Record, Vol. 10, pp. 113-118

<sup>28</sup> Record, Vol. 8, p. 295-A

<sup>29</sup> Judicial Affidavit of Agnes G. Francisco dated October 9, 2018 (Record, Vol. 5, pp. 245-250)

<sup>30</sup> Exhibit "A-65"

<sup>31</sup> Exhibit "A-64"

<sup>32</sup> Exhibit "A-66"

DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 27 of 104

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photocopies of the MOA and LWUA Board Resolution exist in their records.

33

**Atty. Roberto A. San Andres** ("San Andres"),<sup>34</sup> Acting Manager of the Legal Department of LWUA, testified that he received a subpoena from the Office of the Ombudsman upon the indorsement of Chairperson Rogelio B. Luy. Pursuant to a Letter Authorization dated October 12, 2018, he appeared before the Office of the Special Prosecutor for the execution of a judicial affidavit, and submission of the Certified True Copy of Original of Board Resolution No. 130, Series of 2009,<sup>35</sup> certified by a certain Gladys L. Cabardo.

San Andres clarified during cross-examination that he appeared before the Office of the Prosecutor by virtue of the authority granted to him by Chairperson Rogelio B. Luy. According to him, it is not necessary that he be equipped with a board resolution to execute the affidavit as it is part of his duties and responsibilities to answer subpoenas as Head of the Legal Department.<sup>36</sup>

**Engr. Amorey Randolph M. Acosta** ("Acosta"), testifying through his Complaint-Affidavit<sup>37</sup> executed before the Office of the Ombudsman, stated that he was the Commercial Division Manager of OCWD. Prior to his employment with OCWD, he was employed with the Misamis Occidental Water District ("MOWD") as a Supervising Utilities Management Officer. MOWD comprises three water systems, namely: 1) Ozamiz-Clarín Waterworks, 2) Tudela Waterworks, and 3) Oroquieta Waterworks System. Sometime in 2009, the Oroquieta City *Sangguniang Panlungsod* approved Resolution No. 209-08-537 to de-annex Oroquieta Waterworks System from MOWD. The LWUA Board of Trustees approved the de-annexation in its Resolution No. 130, series of 2009 and formed the OCWD. As a result of the de-annexation, Acosta was transferred to OCWD.

On April 15, 2010, a MOA was entered into between MOWD, represented by General Manager Ferdinand D. Revelo, and OCWD, represented by General Manager Ricardo M. Ravacio. Among the

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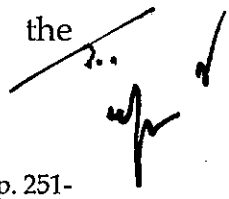
<sup>33</sup> Transcript of Stenographic Notes ("TSN") dated June 19, 2019, pp. 30-37

<sup>34</sup> Judicial Affidavit of Atty. Roberto A. San Andres dated October 15, 2018 (Record, Vol. 5, pp. 251-255)

<sup>35</sup> Exhibit "A-66"

<sup>36</sup> TSN dated June 19, 2019, pp. 48-58

<sup>37</sup> Record, Vol. 6, pp. 115-126



“Whereas” recitals in the MOA is an acknowledgment that MOWD has outstanding loan obligations with the LWUA in the amount of Two Hundred Sixty-Nine Million Seven Hundred Sixty-Nine Thousand Three Hundred Fourteen Pesos and Eighty-Seven Centavos (Php269,769,314.87), which was used to procure various water supply equipment and to install pipelines in order to improve its services to concessionaires including the service area in Oroquieta City. Accordingly, it is provided that OCWD shall assume a proportionate amount of certain outstanding obligations of MOWD with LWUA as of end of February 2010. Thus, paragraph 5 of the MOA provided for the allocation of outstanding obligations to LWUA. Moreover, OCWD convened a special board meeting on October 18, 2010 during which the members of the Board of Directors of OCWD unanimously approved Resolution No. 068 S. 10-18-10 (Addendum to Resolution No. 18) entitled “*A Resolution Allocating Funds for the De-Annexation Organizational Costs.*” Specifically, the funds allocated for the de-annexation organizational costs of OCWD consist of: a) 10% of the total assets acquired from MOWD; and b) 5% of the 10% of the total assets acquired but not to exceed Ten Million Pesos (Php10,000,000.00). The Resolution further stated that “*the purchase of IT equipment, tables, chairs, furniture & fixtures including the rice allowance, honoraria and other incidental costs are part of the de-annexation organizational cost.*”

However, instead of issuing checks and vouchers to either MOWD or LWUA, these checks and vouchers were issued to individual persons who are incumbent members of the Board of Directors or high-ranking officers of OCWD. The various amounts purporting to cover the “organizational cost” in favor of these individual persons were:

Period	Payee	Total Amount	Observations
August 2010	Silagon/ Villabert	P110,000.00	Diego T. Yew appeared as both a payee and signatory in several of the checks issued. The checks were also signed by Ravacio, Aljun John S. Berenguel and Ramonito O. Aca-ac.
	Villabert	P17,035.00	
	Silagon/ Loma	P177,000.00	
	Yew	P14,917.50	
September 2010	Silagon	P300,000.00	In the disbursement vouchers, Policarpio (Division Manager-Administration) and Baloncio (Department Head) affixed their signatures to certify that these
	Silagon/ Loma	P30,000.00	
	Policarpio	P79,750.00	
	Silagon/ Policarpio	P115,000.00	
	Silagon/ Villabert	P80,000.00	

DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 29 of 104

x-----x

	Yew	P14,550.00	<p>were "necessary, lawful and incurred under my direct supervision."</p> <p>Cabatingan (Finance Officer) and Adlaon (Finance Officer/HRMO) affixed their signatures to certify that supporting documents were "complete, proper and funds available."</p> <p>Ravacio (General Manager) approved them for payment and affixed his signature as proof of his approval.</p> <p>Ravacio and Policarpio, signatories in the disbursement vouchers, were also named payees of the checks issued.</p> <p>Ravacio and Yew, payees of the checks, were also signatories thereto.</p>
	Ravacio	P7,500.00	
October 2010	Silagon (9 checks)	P375,008.31	<p>In the disbursement vouchers, Policarpio (Division Manager-Administration) affixed her signature and certified that these were "necessary, lawful and incurred under my direct supervision."</p> <p>Adlaon (Finance Officer/HRMO) affixed her signature to certify that the supporting documents were "complete, proper and funds available."</p> <p>Ravacio (General Manager) approved them for payment and affixed his signature as proof of his approval.</p> <p>Policarpio and Adlaon, signatories in the disbursement</p>
	Silagon/Villabert (4 checks)	P130,000.00	
	Silagon/ Policarpio	P10,000.00	
	Silagon/ Adlaon (2 checks)	P65,000.00	
	Adlaon	P100,000.00	
	Balancio	P30,000.00	
	Yew (2 checks)	P14,917.50	

DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 30 of 104

x-----x

			<p>vouchers, were also named payees of the checks issued.</p> <p>Silagon, Ravacio and Yew, payees of the checks, were also signatories thereto.</p>
November 2010	Silagon (1 check)	P13,496.68	<p>Balancio (Department Manager C) affixed her signature and certified that the disbursement was "necessary, lawful and incurred under my direct supervision."</p> <p>Villabert (Finance Officer) affixed his signature to certify that supporting documents were "complete, proper and funds available."</p> <p>Ravacio (General Manager) approved them for payment and affixed his signature as proof of his approval.</p> <p>Villabert and Ravacio, signatories in the disbursement vouchers, were also named payees of the checks issued.</p> <p>Ravacio is also a signatory of the checks issued.</p>
	Silagon/ Ravacio (11 checks)	P441,547.00	
	Silagon/ Policarpio (1 check)	P70,000.00	
	Silagon/ Villabert (1 check)	P40,000.00	
	Silagon/ Loma (1 check)	P16,561.11	
	Yew (2 checks)	P14,917.50	
	Ravacio (1 check)	P16,692.00	
December 2010	Silagon (2 checks)	P150,000.00	<p>Ravacio signed one of the checks issued in December 2010.</p>
	Silagon/ Ravacio (12 checks)	P824,400.00	
	Silagon/ Loma (1 check)	P100,000.00	
	Ravacio (1 check)	P20,000.00	
	Yew (2 checks)	P14,917.50	
January 2011	Silagon (6 checks)	P1,241,994.00	<p>The total value of checks issued by OCWD in January 2011 for "organizational cost" payments made to Silagon and Ravacio comprise approximately 58% of</p>
	Silagon/ Ravacio (1 check)	P40,000.00	
	Ravacio (5 checks)	P311,250.00	

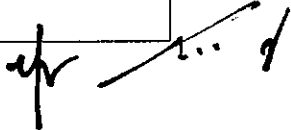
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			the total disbursements for the entire month.  These checks were verified by Cabatingan; certified true and correct by SU Renji U. Molina; and approved by Baloncio and Ravacio.
February 2011	Silagon (8 checks)	P356,916.00	The total value of checks issued by OCWD in February 2011 for "organizational cost" payments made to Silagon, Ravacio and Yew comprise approximately 17% of the total disbursements for the entire month.  These checks were prepared by Cabatingan whose signature appears thereon.
	Ravacio (2 checks)	P94,700.00	
	Yew (2 checks)	P30,000.00	
March 2011	Silagon (6 checks)	P265,000.00	The total value of the checks issued by OCWD in March 2011 supposedly for "organizational cost" is approximately 22% of the value of all checks issued in said month.
	Ravacio (5 checks)	P177,744.95	
	Yew (6 checks)	P204,100.00	

According to Acosta, the practice of issuing checks to private individuals is highly irregular since the payees never liquidated these amounts by means of actual official receipts as proof that they were used to defray "organizational costs" related to the de-annexation of Oroquieta Waterworks System from MOWD. The tolerated practice of non-liquidation of expense is highly suspect considering that all amounts in the checks were in round numbers. Also, the persons who approve the disbursement vouchers and those who sign the checks were oftentimes payees of the checks.

From August 2010 until March 2011, the payees received the following amounts without proper liquidation:

Name	Position in OCWD	Accountable Amount
Silagon	Chairperson of the Board of Directors	P4,951,923.10



DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 32 of 104

x-----x

Ravacio	General Manager	P1,933,833.95
Yew	Member	P308,320.00
Villabert	Finance Officer	P377,035.00
Policarpio	Administration Division Manager	P274,750.00
Adlaon	Finance Officer/HRMO	P165,000.00
Loma	Senior Corporate Account Analyst	P323,561.11
Balancio	Department Head	P30,000.00

Acosta executed the Complaint-Affidavit to charge the above-named officers of OCWD with violation of Republic Act ("R.A.") No. 3019<sup>38</sup> and R.A. No. 6713.<sup>39</sup>

When cross-examined, Acosta attested that a colleague from the Finance Division provided him with photocopies of the annexes attached to his Complaint-Affidavit sometime in late May 2011 or early June 2011. He refused to divulge the identity of said colleague. He confirmed that he has no personal knowledge as to the contents and execution of the documents, and whether the photocopies were faithful reproduction of the original. Further, he has no personal knowledge as to the actual receipt by accused Silagon of the monies alleged in the Informations, and whether accused Policarpio and Adlaon or any other accused were even entrusted of public funds.<sup>40</sup>

Edwin Gaa Canios ("Canios"),<sup>41</sup> State Auditor V, Supervising Auditor of the Commission on Audit Regional Office No. X ("COA Region X"), Cagayan de Oro City, testified that he supervised the conduct of audit of the accounts and operations of OCWD from 2011 to 2013. In the course of the review of the audit documents, the Audit Team discovered that there was already an Annual Audit Report covering the 2010 financial transactions and operations of OCWD. A Notice of Suspension ("NS") No. 12-001-101 (10)<sup>42</sup> in the amount of Six Million Three Hundred Thirty-Four Thousand Two Hundred Thirty-Two Pesos and Sixty-Five Centavos (P6,334,232.65) was also issued to OCWD on April 12, 2012. Canios evaluated the NS and found that the suspension has already matured into a disallowance. Hence, he issued a Notice of Disallowance ("ND") No. 13-08-101 (10)<sup>43</sup> in the same amount of P6,334,232.65 dated November 25, 2013.

<sup>38</sup> Otherwise known as the Anti-Graft and Corrupt Practices Act

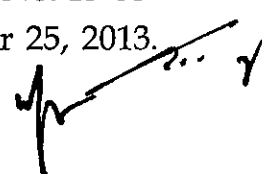
<sup>39</sup> Code of Conduct and Ethical Standards for Public Officials and Employees

<sup>40</sup> TSN dated July 17, 2019

<sup>41</sup> Judicial Affidavit of Edwin Gaa Canios dated October 10, 2018 (Record, Vol. 5, pp. 256-263)

<sup>42</sup> Exhibits "SSSS" and "SSSS-1" to "SSSS-11"

<sup>43</sup> Exhibits "TTTT" and "TTTT-a" to "TTTT-12"





DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 33 of 104

x-----x

Their team then issued to the OCWD the Statement of Audit Suspensions, Disallowance and Charges ("SASDC") dated July 5, 2013<sup>44</sup> and SASDC dated April 2, 2014<sup>45</sup> for the period ending March 31, 2014. In the said SASDCs, the total suspensions, disallowances and charges of the audited transactions of OCWD at the end of each quarter were summarized and used for purposes of monitoring and inclusion in the Annual Audit Report of OCWD. As a result of the audit conducted, Canios issued the Annual Audit Reports<sup>46</sup> for the 2011 to 2013 accounts and operations of OCWD.

On cross-examination, Canios attested that the NS was prepared and turned over by the former Audit Team headed by Atty. Celso Bocal as Supervising Auditor, with Jaime Cañedo as the Team Leader. Further, Canios testified that the General Manager of OCWD asked for time to settle the account but failed to do so. As such, he issued the ND on November 25, 2013. He did not verify whether the persons held liable in the NS were allowed to answer. The ND was served only on the General Manager or Head of the Agency, as well as the Accountant, and they will be the ones to furnish a copy thereof to the other persons held liable therein. Well aware of the requirement that an ND must be personally served upon the person held liable, Canios ratiocinated that his staff had difficulty serving the ND because some of the persons held liable were no longer employed by the agency. Also, he was already reassigned when the ND was served sometime in January 2014. Canios confirmed that the narrations of observations and comments in the Annual Audit Report for the year 2011 were arrived at not only by examining the documents, but also by conducting interviews with the employees of the water district.

It was stipulated upon by the counsels that Canios did not examine the disbursement vouchers marked as Exhibits "TTTT-1" to "TTTT-12".<sup>47</sup>

Remy U. Pahuyo ("Pahuyo"),<sup>48</sup> State Auditor IV of COA Region X, Cagayan de Oro City, testified that he was designated as concurrent Audit Team Leader of Team 7 for the conduct of 2013 financial and compliance audit of water districts in Misamis Occidental, including OCWD. In the course of the review of audit documents issued to OCWD, he discovered that there were already Annual Audit Reports covering the 2010 to 2012

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<sup>44</sup> Exhibit "UUUU"

<sup>45</sup> Exhibit "UUUU-1"

<sup>46</sup> Exhibits "VVVV", "WWWW", and "XXXX"

<sup>47</sup> TSN dated July 18, 2019, pp. 8-58

<sup>48</sup> Judicial Affidavit of Remy U. Pahuyo dated October 10, 2018 (Record, Vol. 5, pp. 264-271)

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DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 34 of 104

x-----x

financial transactions and operations of OCWD. NDs were likewise issued to said agency in 2013, including ND No. 13-08-101 (10)<sup>49</sup> dated November 25, 2013. Together with his Audit Supervisor, he issued the SASDC dated April 2, 2014<sup>50</sup> to OCWD for the period ending March 31, 2014 for purposes of reflecting the NDs issued to OCWD, among others. After which, they issued the Annual Audit Report of OCWD for its 2013 accounts and operations. The previous Annual Audit Reports were reviewed by the audit team in preparation for the conduct of audit. With respect to the 2014 and 2015 Annual Audit Reports of OCWD, the same were filed and maintained in their office.

On cross-examination, Pahuyo confirmed that he did not participate in the preparation of the ND as well as its attachments.<sup>51</sup> He prepared the Annual Audit Report for the year 2013 as evidenced by the Letter of Transmittal dated July 14, 2014<sup>52</sup> addressed to his supervisor.<sup>53</sup>

**Rhane B. Obina ("Obina"),**<sup>54</sup> Records Officer-B assigned at the Administrative General Services Section, MOWD in Ozamiz City, testified that his office received a subpoena duces tecum from the Office of the Ombudsman on May 14, 2019 requiring him to submit the certified true copy from the original of the MOA executed by OCWD and MOWD dated April 15, 2010. He then caused the submission of the same to the Office of the Special Prosecutor, Office of the Ombudsman. He also clarified that Metro Ozamiz Water District was renamed as Misamis Occidental Water District by virtue of Board Resolution No. 86, series of 2016.

The counsels stipulated as to the existence, due execution and authenticity of the MOA with limitation that Obina does not have personal knowledge insofar as the MOA is concerned, except that he is the official Records Custodian of the exhibit.<sup>55</sup>

**Jaime L. Cañedo ("Cañedo"),**<sup>56</sup> State Auditor IV of COA Region X, Cagayan de Oro City, testified that he was designated as Audit Team Leader to conduct a financial audit of the 2010 accounts and operations of OCWD

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<sup>49</sup> Exhibits "TTTT" and "TTTT-1" to "TTTT-12"

<sup>50</sup> Exhibit "UUUU-1"

<sup>51</sup> Exhibits "TTTT" and "TTTT-1" to "TTTT-12"

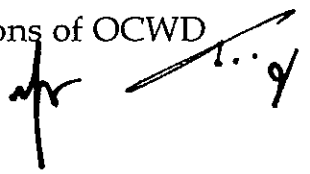
<sup>52</sup> Exhibit "XXXX"

<sup>53</sup> TSN dated July 18, 2019, pp. 67-80

<sup>54</sup> Judicial Affidavit of Rhane B. Obina dated August 29, 2019 (Record, Vol. 7, 00. 40-49)

<sup>55</sup> TSN dated November 26, 2019, pp. 8-20

<sup>56</sup> Judicial Affidavit of Jaime L. Cañedo dated August 7, 2019 (Record, Vol. 7, pp. 26-38)

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DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 35 of 104

x-----x

pursuant to the Regional Office Order No. 2011-X-072 dated May 19, 2011 issued by Regional Director Alfredo S. Reyes, together with the latter's Introductory Letter to the General Manager of OCWD dated May 23, 2011. In the course of audit, his team discovered the following unusual transactions: (1) payments of honoraria were made to the Board of Directors even prior to the issuance of "category" certificate by LWUA; (2) OCWD recorded a total of Nine Million Six Hundred Eighty-Four Thousand Two Hundred Nineteen Pesos and Eighty-Two Centavos (P9,684,219.82) for "Organizational Costs (De-annexation Expenses)" that was charged to "Other Assets" account and that subsequent disbursement thereof were made without complete supporting documentations or in most instances, having no supporting documents at all; (3) payments of salaries, wages and other operating expenses were made through the issuance of withdrawal slips instead of issuance of checks; and (4) several deficiencies were noticed in granting, recording and liquidating cash advances to officers and employees.

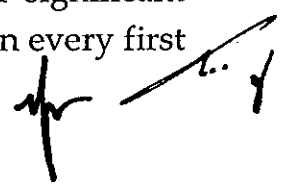
His Team Member, State Auditor Ramel C. Suminguit, discovered that the total amount of P9,684,219.82 was recorded in the Journal Entry Vouchers pursuant to OCWD Board Resolution Nos. 066 and 068, both S-10-18-10. Significant amounts thereof were used through the issuance of several disbursement vouchers in 2010, purportedly to defray administrative and incidental costs incurred during the de-annexation. State Auditor Suminguit then gathered the disbursement vouchers<sup>57</sup> and discovered that they were irregularly issued considering the lack of signature of proper officials and incomplete or lack of documentation to support the disbursement. State Auditor Suminguit then prepared a tabulation or schedule of the deficiencies noted on each disbursement voucher and the same were all made part of the Audit Observation Memorandum ("AOM") for the organizational cost or de-annexation expenses in the Annual Audit Report, and later on in the NS issued to OCWD.

Cañedo further testified that several AOMs<sup>58</sup> were also issued relative to the utilization of undeposited collection to defray certain expenses, lack of cashbooks for cash advances, lack of subsidiary ledger to support the account of "Advances to Officers and Employees", and other significant matters observed during the audit. The signatures appearing on every first

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<sup>57</sup> Exhibits "C" to "OOOO"

<sup>58</sup> Exhibits "PPPP" and "PPPP-1" to "PPPP-7"

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DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 36 of 104

x-----x

page of all the AOMs were from former General Manager Ricardo M. Ravacio.

After issuing the AOMs, an exit conference was scheduled on July 15, 2011, which was attended by his team and the concerned OCWD officials, including Chairperson Silagon, General Manager Ravacio, Baloncio and Loma, among others, as evidenced by the Attendance Sheet and COA Exit Conference Minutes of Meeting.<sup>59</sup> Thereafter, Cañedo prepared the Annual Audit Report for the Calendar Year Ended December 31, 2010,<sup>60</sup> containing the consolidated audit observations stated in the AOMs previously issued to OCWD.

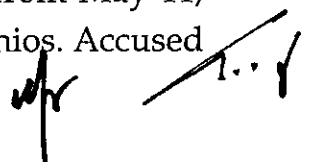
Upon receipt by OCWD of the Annual Audit Report for the Calendar Year Ended December 31, 2010, his team issued the NS of the accounts stated in the schedule prepared by State Auditor Suminguit, and had it personally served on the persons responsible. As proof of his personal service, he maintained a receiving copy of the NS and on the first page thereof states "Proof of Service of NS to Persons Responsible". From the time he served the notice on May 11, 2012 up to sometime in May 2013, the date when he transmitted the NS to the Regional Director through State Auditor Edwin G. Canios, no compliance or settlement was received from the persons held responsible. Cañedo can no longer testify as to the fact of compliance after May 2013.

On cross-examination and clarificatory questions from the Court, Cañedo explained that the amount of P9,684,219.82 was recorded in the Journal Entry Vouchers purportedly to defray administrative and other incidental costs incurred pertinent to the de-annexation. After post-audit, they arrived at the amount of P6,334,232.65 which was covered by several disbursement vouchers but not supported with complete documentation. As such, they issued the NS based on the amount of P6,334,232.65. As there were no indications of the specific purpose/s for the disbursement of funds, he cannot say for sure whether the accused used the monies for personal gain.

On further cross-examination, Cañedo confirmed that he personally served the NS on the named individuals on different dates from May 11, 2012 to June 20, 2012. The ND was issued by State Auditor Canios. Accused

<sup>59</sup> Exhibits "QQQQ" to "QQQQ-6"

<sup>60</sup> Exhibit "RRRR"

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DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 37 of 104

x-----x

Policarpio and Adlaon, albeit designated as Customer Service Assistants, were included in the NS because some of the disbursement vouchers reflect their names. He further clarified that it was State Auditor Suminguit who examined the documents pertinent to the disbursement of organizational cost and prepared the AOMs. As far as the audit team is concerned, if the disbursement is not supported with complete documentation, the audit team has to suspend it regardless of whether a criminal act of malversation or misappropriation has been committed. The audit team cannot also confirm whether the subject transactions were used by the accused for personal gain since their audit is limited to the determination of whether the disbursement of government funds were supported with complete documentation, whether it was used for public purpose, or whether it was properly disbursed.<sup>61</sup>

**Bless Boyle M. Quimno ("Quimno")**,<sup>62</sup> General Manager of the OCWD, testified that upon his assumption as General Manager in February 2013, OCWD was encountering major problems in terms of financial and administrative concerns. He discovered that: (1) there was no approved Personnel Allocation List and Plantilla of Personnel; (2) the cashiers, disbursing officers and check signatories were not bonded; (3) there was no proper accounting system in place; (4) there was no proper inventories of the properties, supplies and equipment; (5) the cash in bank and on hand were barely enough to meet the current liabilities of OCWD; and (6) voluminous number of NS or ND pertaining to the previous transactions of OCWD, along with the AOM, SASDC and the Annual Audit Reports issued by the COA were filed in the records of OCWD.

He then proposed and recommended to the Board the installation of a new accounting system for proper financial monitoring, systemic collection activity in the OCWD, and proper recording of properties, supplies and equipment which were later on approved and fully implemented in the water district. He was also able to obtain the approval of the Personnel Allocation List and Plantilla of Personnel in OCWD, and the bonding of the cashiers, disbursing officers and check signatories. The financial condition of OCWD surfaced when he reviewed the monthly financial statements along with the other financial records of the water district. He also chanced upon several passbooks pertaining to the accounts



<sup>61</sup> TSN dated November 26, 2019, pp. 22-114

<sup>62</sup> Judicial Affidavit of Bless Boyle M. Quimno dated May 21, 2019 (Record, Vol. 7, pp. 16-25)

DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 38 of 104

x-----x

of OCWD in Philippine National Bank ("PNB") and Rural Bank of Oroquieta ("RBO") indicating its dire financial condition.

Pursuant to a subpoena issued by the Office of the Special Prosecutor, Office of the Ombudsman, he submitted the disbursement vouchers of OCWD in 2010, Service Records of former officials and employees of OCWD, passbooks and bank statements of OCWD pertaining to its PNB and RBO accounts covering the period April to December 2010. Quimno also identified the AOMs, NS, ND, SASDC, and Annual Audit Reports, all issued by the COA to OCWD from 2010 to 2015.

On cross-examination, Quimno confirmed that accused Policarpio held the position of Customer Assistant from July 1, 2009 to May 31, 2011. According to him, such position does not involve the disbursement of funds. He likewise confirmed that he is not the custodian of any of the documents mentioned in his Judicial Affidavit. Moreover, he did not find the Service Record or such other document that would show the position occupied by accused Villabert in OCWD.<sup>63</sup>

**Stanley V. Fortich, Jr. ("Fortich"),**<sup>64</sup> Industrial Relations Management Officer A and concurrently designated as the Officer-in-Charge of the Administrative and General Services Office of OCWD, testified that he was the Human Resource Officer of OCWD in 2011. In connection with his position as such, he either received official documents wherein the respective signatures of the above-named accused appear or personally witnessed them affix their signatures on these documents.

He identified the disbursement vouchers marked as Exhibits "C" to "OOOO", as well as the signatures of accused Baloncio, Ravacio, Cabatingan, Policarpio, and Yew appearing thereon. However, he is not familiar with the abbreviated signature of accused Silagon, and the signatures of accused Loma, Villabert, Adlaon.

Fortich further testified that he served as the Officer-in-Charge General Manager of OCWD from November 15, 2012 to February 2013. He replaced accused Ravacio upon his removal from office. The then sitting Board of Directors passed a Resolution in November 2012 terminating the services of Ravacio for lack of trust and confidence in view of the several

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<sup>63</sup> TSN dated March 11, 2020, pp. 11-30

<sup>64</sup> Judicial Affidavit of Stanley V. Fortich, Jr. dated July 13, 2018 (Record, Vol. 7, pp. 50-86)

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DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 39 of 104

x-----x

AOMs, NS, ND, and SASDCs issued by the COA. The Annual Audit Reports from 2010 to present<sup>65</sup> even reflect the huge amount of disbursements disallowed by the COA. He then identified the copies of AOMs, NS, ND, SASDCs and Annual Audit Reports, all issued by the COA to OCWD from 2010 to 2015.

Pursuant to a subpoena issued by the Office of the Special Prosecutor, Office of the Ombudsman, he submitted the Service Records of Silagon and Ravacio, and the Board Resolutions pertaining to the appointments of Baloncio, Cabatingan, Adlaon and Villabert. He also submitted the Employee Leave Cards of Baloncio, Cabatingan, Loma, Adlaon and Villabert, and the Appointment Paper of Yew as member of the Board of OCWD. He also submitted the certified true copies of the passbooks of OCWD with the PNB and RBO.

On cross-examination, Fortich confirmed that he is not familiar with the signature of accused Adlaon. However, he maintained that he is familiar with the signature of accused Policarpio, having seen the latter affix her signature in the past. He confirmed that a Customer Assistant, the position held by accused Policarpio, has nothing to do with the disbursement of funds. Similarly, the position occupied by accused Adlaon, i.e., Human Resource, did not involve any disbursement of funds. Further, Fortich attested that he has no personal knowledge as to the preparation and execution of the disbursement vouchers.

Fortich also confirmed that he is not familiar with the signature of accused Villabert, and has never seen him in OCWD. He is also not familiar with the abbreviated signature of accused Silagon, as well as the signature of accused Cabatingan. Fortich admitted that he is not a handwriting expert, and has no formal training on examination and identification of signatures of persons.

On re-direct examination, Fortich clarified that although accused Policarpio assumed the position of Administrative Division Manager of OCWD, accused Silagon would verbally assign or instruct her to perform other tasks, such as those pertaining to procurement. Such additional tasks were not reflected in the Service Record as they were not even submitted to the Civil Service Commission.<sup>66</sup>

<sup>65</sup> Witness Fortich testified on July 13, 2018

<sup>66</sup> TSN dated March 11, 2020, pp. 31-68.

DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 40 of 104

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**Ramel C. Suminguit ("Suminguit"),**<sup>67</sup> Attorney IV of COA, testified that sometime in 2011, he was designated as Audit Team Member to conduct a financial audit of the 2010 accounts and operations of OCWD, Oroquieta City and as such, he was responsible for the design, preparation and signing of audit working papers relating to the audit area assigned by his Audit Team Leader, State Auditor Jaime L. Cañedo. He was assigned to examine the Assets Account, Salaries and Wages Account and other Personnel Benefits Account of OCWD. In the course of his examination of the said accounts, he discovered that the total amount of P9,684,219.82 was recorded in the Journal Entry Vouchers as "Other Assets" purportedly to cover the allocations relating to OCWD's start-up costs as a separate and independent entity. The recording was unusual because such account was set up in the Journal Entry Voucher without complete supporting documents such as deeds or contracts as proofs of liability or obligation of OCWD. Moreover, significant amounts of the "Other Assets" account were used through the issuance of several disbursement vouchers in 2010 purportedly to defray administrative cost and other incidental cost during de-annexation, which the OCWD termed as "organizational costs and/or de-annexation expenses". He then brought the matter to the attention of State Auditor Cañedo and was instructed to gather all the disbursement vouchers pertinent to the purported expenses.

Suminguit further testified that the disbursement vouchers were irregularly issued because of the glaring deficiencies, such as lack of signature of the proper officials on some of the disbursement vouchers, and incomplete or lack of documentation to support the disbursement. He then identified ninety (90) disbursement vouchers of OCWD issued from April to December 2010 marked as Exhibits "C" to "OOOO". Suminguit also prepared a tabulation or schedule of the deficiencies on each disbursement voucher to be used as basis of their audit findings. The tabulation shows that the total amount of P6,334,232.65 was spent by OCWD purportedly to defray the organizational costs and/or de-annexation expenses. Out of the said amount, Seven Hundred Ninety Thousand Five Hundred Fifteen Pesos and Eighty Centavos (Php790,515.80) pertain to disbursement vouchers not supported with complete documents, while Five Million Five Hundred Forty-Three Thousand Seven Hundred Sixteen Pesos and Eighty-Five Centavos (P5,543,716.85) worth of the same have no supporting documents

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<sup>67</sup> Judicial Affidavit of Atty. Ramel C. Suminguit dated December 10, 2019 (Record, Vol. 8, pp. 212-246)



DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

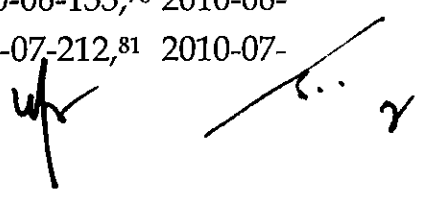
Page 41 of 104

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at all. Moreover, out of the amount of P6,334,232.65, One Million Four Hundred Thirty-Five Thousand Two Hundred Fifty Pesos and Seventy-Two Centavos (P1,435,250.72) of the disbursement vouchers were not properly certified and approved by the authorized personnel while another tabulation shows that, out of the same total amount, One Million Nine Hundred Twenty-One Thousand Five Hundred Twenty-Two Pesos (P1,921,522.00) worth of the disbursement vouchers were not signed as received by the payee but were recorded as paid.

The tabulations or schedules then became part of AOM No. 2011-006 dated June 23, 2011 for the organizational costs and/or de-annexation expenses issued to and actually received by the OCWD management. After issuing the AOM, an exit conference was held wherein the Audit Team discussed the result of the audit with the management. Accused Silagon, Ravacio, Baloncio, Loma, among others attended the exit conference.

Thereafter, State Auditor Cañedo prepared the Annual Audit Report for calendar year ended December 31, 2010. After receipt by OCWD of the said Annual Audit Report, their team prepared the NS of the transactions pertinent to the "Organizational Costs" stated in the disbursement vouchers that were irregularly issued. According to Suminguit, the disbursement vouchers lack the necessary documents to justify the payments made. The transactions were, therefore, considered irregular since under Section 4 of Presidential Decree No. 1445, claims against government funds shall be supported with complete documentation. With respect to Disbursement Voucher Nos. 2010-05-27,<sup>68</sup> 2010-05-34,<sup>69</sup> 2010-05-37,<sup>70</sup> 2010-05-082,<sup>71</sup> 2010-05-083,<sup>72</sup> 2010-05-090,<sup>73</sup> 2010-05-119,<sup>74</sup> 2010-06-134,<sup>75</sup> 2010-06-133,<sup>76</sup> 2010-06-148,<sup>77</sup> 2010-06-161,<sup>78</sup> 2010-06-203,<sup>79</sup> 2010-06-204,<sup>80</sup> 2010-07-212,<sup>81</sup> 2010-07-



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<sup>68</sup> Exhibit "E"

<sup>69</sup> Exhibit "F"

<sup>70</sup> Exhibit "G"

<sup>71</sup> Exhibit "N"

<sup>72</sup> Exhibit "O"

<sup>73</sup> Exhibit "P"

<sup>74</sup> Exhibit "R"

<sup>75</sup> Exhibit "S"

<sup>76</sup> Exhibit "T"

<sup>77</sup> Exhibit "U"

<sup>78</sup> Exhibit "W"

<sup>79</sup> Exhibit "Z"

<sup>80</sup> Exhibit "AA"

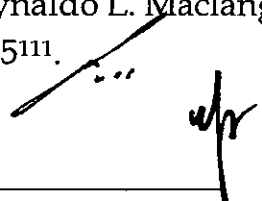
<sup>81</sup> Exhibit "CC"

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231,<sup>82</sup> 2010-07-275,<sup>83</sup> 2010-10-436,<sup>84</sup> 2010-10-441,<sup>85</sup> 2010-11-493,<sup>86</sup> and 2010-12-615,<sup>87</sup> the “Received” portion of each disbursement voucher was not signed by the supposed payee.

Also, with respect to Disbursement Voucher Nos. 2010-05-119,<sup>88</sup> 2010-07-286,<sup>89</sup> 2010-08-304,<sup>90</sup> 2010-10-436,<sup>91</sup> 2010-10-446,<sup>92</sup> 2010-10-448,<sup>93</sup> 2010-10-457,<sup>94</sup> 2010-10-466,<sup>95</sup> 2010-10-468,<sup>96</sup> 2010-10-471,<sup>97</sup> 2010-10-476,<sup>98</sup> 2010-11-514,<sup>99</sup> 2010-11-523,<sup>100</sup> 2010-11-524,<sup>101</sup> 2010-11-528,<sup>102</sup> 2010-11-534,<sup>103</sup> 2010-11-535,<sup>104</sup> 2010-11-540,<sup>105</sup> 2010-11-555,<sup>106</sup> 2010-11-559,<sup>107</sup> 2010-12-565,<sup>108</sup> and 2010-12-568,<sup>109</sup> there were additional findings of lack of material signature of the concerned OCWD official/s.

Moreover, with regard to Disbursement Voucher No. 2010-05-113,<sup>110</sup> while the signature in the “Received” portion is lacking, the attached copy of Acknowledgment Receipt of accused Silagon indicates that she has a claim from OCWD. Also, there is an attached Deposit Slip in favor of a certain Reynaldo L. Maclang in connection with Disbursement Voucher No. 2010-06-185<sup>111</sup>.

  
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<sup>82</sup> Exhibit “EE”  
<sup>83</sup> Exhibit “II”  
<sup>84</sup> Exhibit “YY”  
<sup>85</sup> Exhibit “AAA”  
<sup>86</sup> Exhibit “III”  
<sup>87</sup> Exhibit “NNNN”  
<sup>88</sup> Exhibit “R”  
<sup>89</sup> Exhibit “JJ”  
<sup>90</sup> Exhibit “LL”  
<sup>91</sup> Exhibit “YY”  
<sup>92</sup> Exhibit “BBB”  
<sup>93</sup> Exhibit “CCC”  
<sup>94</sup> Exhibit “DDD”  
<sup>95</sup> Exhibit “EEE”  
<sup>96</sup> Exhibit “FFF”  
<sup>97</sup> Exhibit “GGG”  
<sup>98</sup> Exhibit “HHH”  
<sup>99</sup> Exhibit “NNN”  
<sup>100</sup> Exhibit “QQQ”  
<sup>101</sup> Exhibit “RRR”  
<sup>102</sup> Exhibit “SSS”  
<sup>103</sup> Exhibit “TTT”  
<sup>104</sup> Exhibit “UUU”  
<sup>105</sup> Exhibit “VVV”  
<sup>106</sup> Exhibit “WWW”  
<sup>107</sup> Exhibit “XXX”  
<sup>108</sup> Exhibit “BBBB”  
<sup>109</sup> Exhibit “DDDD”  
<sup>110</sup> Exhibit “Q”  
<sup>111</sup> Exhibit “Y”

DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 43 of 104

x-----x

Suminguit further attested that the amounts appearing on the disbursement vouchers marked as Exhibits "C" to "II" were actually charged against the funds of OCWD through cash withdrawals, as verified and confirmed from the bank records of OCWD. With respect to the disbursement vouchers marked as Exhibits "JJ" to "OOOO", the amounts appearing thereon were actually charged against or withdrawn from OCWD funds through checks issued for such disbursements. The checks issued were duly accepted and paid by the bank based on the Report submitted by OCWD management pertaining to all PNB checks issued from July 27 to end of December 2010, as well as the same Report issued pertaining to all RBO checks issued in December 2010.<sup>112</sup>

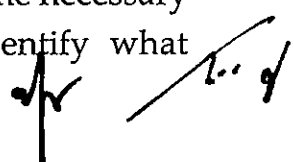
On cross-examination, Suminguit testified that he prepared all the working papers or annexes as well as the draft AOM dated June 23, 2011. The comments of accused Ravacio and Cabatingan on the stated findings and observations were given to the Audit Team during the Exit Conference on July 16, 2011. The Audit Team invited the top management of OCWD, particularly the General Manager, Department Manager, Finance Officer and Board of Directors of OCWD. The key personnel of OCWD involved in the subject transactions were present during the Exit Conference except accused Policarpio and Adlaon.

Suminguit further testified that the authority of some OCWD personnel, particularly accused Policarpio and Adlaon, who certified in the disbursement vouchers was doubtful. This is because no official document or authority designating these personnel to sign the disbursement vouchers was provided. Also, he found it unusual that there were different signatories to the checks issued in relation to the disbursement vouchers.

He assumed that accused Policarpio and Adlaon, albeit occupying the position of Customer Service Assistant A, were Accountable Officers of OCWD who have custody of the funds of the water district in view of their signatures on the Budget Utilization Request and/or disbursement vouchers. However, during his casual interview with the concerned personnel, he learned that some of the employees of OCWD have no choice but to affix their signatures on the disbursement vouchers.

As part of his findings, the disbursement vouchers lack the necessary supporting documents. He cannot, however, personally identify what

<sup>112</sup> Exhibits "BBBBB" to "BBBBB-11" and "CCCCC"

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documents should be attached to the disbursement vouchers since the particular expense was likewise not indicated thereon. Considering the limit of their audit, he cannot say whether the amounts indicated on the disbursement vouchers were misused, misplaced or not used in connection with the de-annexation of OCWD.<sup>113</sup>

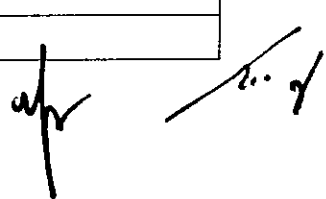
Thereafter, the prosecution proceeded to formally offer its documentary exhibits, which were admitted by this Court subject to its appreciation of their probative value.<sup>114</sup>

**Common Exhibits for all the Criminal Cases Nos. SB-17-CRM-0533  
to SB-17-CRM-0623 (Prosecution)**

EXHIBIT	DESCRIPTION
"A" - "A-63"	Complaint-Affidavit of Engr. Amorey Randolph M. Acosta, dated July 25, 2011 and its annexes thereof
"A-64"	Memorandum of Agreement executed by OCWD and MOWD dated April 15, 2010
"A-65"	<i>Sangguniang Panlungsod</i> of Oroquieta City Resolution No. 209-08-537
"A-66"	LWUA Board Resolution No. 130, Series of 2009
"B"	Service Record - Evelyn Catharine Osilao Silagon
"B-1"	Service Record - Ricardo Maraya Ravacio
"B-2"	Service Record - Aljun John de Sagun Berenguel
"B-3"	Service Record - Rosalyn Pastrano Policarpio
"B-4"	OCWD Resolution No. 059 S. 09-13-10
"B-5"	OCWD Resolution No. 080 S. 10-26-10
"B-6"	Letter of Bless Boyle M. Quimno dated October 4, 2017
"B-6-a"	Letter of Stanley V. Fortich, Jr. dated October 6, 2017
"B-6-b"	Certification of Bless Boyle M. Quimno dated October 5, 2017
"B-6-c"	Appointment of Diego T. Yew
"B-6-d"	Leave Card of accused Cabatingan
"B-6-e"	Leave Card of accused Loma
"B-6-f"	Leave Card of accused Villabert
"B-6-g"	Leave Card of accused Baloncio
"B-6-h"	Leave Card of accused Adlaon
"B-6-i" - "B-6-j"	Subpoena dated October 2, 2017
"PPPP"	AOM No. 2011-001 dated June 9, 2011
"PPPP-1"	AOM No. 2011-002 dated June 13, 2011
"PPPP-2"	AOM No. 2011-003 dated June 9, 2011
"PPPP-3"	AOM No. 2011-004 dated June 20, 2011
"PPPP-4"	AOM No. 2011-005 dated June 21, 2011

<sup>113</sup> TSN dated October 18, 2021, pp. 11-69

<sup>114</sup> Record, Vol. 10, p. 41



DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 45 of 104

x-----x

"PPPP-5"	AOM No. 2011-006 dated June 23, 2011
"PPPP-6"	AOM No. 2011-007 dated June 27, 2011
"PPPP-7"	AOM No. 2011-008 dated June 21, 2011 (Including their respective Annexes)
"QQQQ" (Transferred Marking) <sup>115</sup>	Attendance Sheet, Audit Exit Conference, dated July 15, 2011
"QQQQ-1" to "QQQQ-6" (Transferred Marking) <sup>116</sup>	COA Exit Conference Minutes of Meeting
"RRRR"	Annual Audit Report on the Oroquieta City Water District, Oroquieta City, For the Calendar Year Ended December 31, 2010
"SSSS"	Notice of Suspension dated April 12, 2012 [NS No. 12-001-101 (10)]
"SSSS-1" - "SSSS-11"	Annexes
"TTTT"	Notice of Disallowances dated November 25, 2013 [ND No. 13-08- 101-(10)]
"TTTT-1" - "TTTT-12"	Annexes
"UUUU"	Statement of Audit Suspensions, Disallowances and Charges (SASDC) dated July 5, 2013
"UUUU-1"	SASDC Dated April 2, 2014
"VVVV"	Annual Audit Report on the Oroquieta City Water District, Oroquieta City, For the Calendar Year Ended December 31, 2011
"WWWW"	Annual Audit Report on the Oroquieta City Water District, Oroquieta City, For the Calendar Year Ended December 31, 2012
"XXXX"	Annual Audit Report on the Oroquieta City Water District, Oroquieta City, For the Calendar Year Ended December 31, 2013
"YYYY"	Annual Audit Report on the Oroquieta City Water District, Oroquieta City, For the Calendar Year Ended December 31, 2014
"ZZZZ"	Annual Audit Report on the Oroquieta City Water District, Oroquieta City, For the Calendar Year Ended December 31, 2015
"AAAAA"	Not assigned to any exhibit
"BBBBB" to "BBBBB-11"	Report of Checks Issued from July to December 2010 under PNB Account No. 43789600011 issued by OCWD
"CCCCC"	Report of Checks Issued for December 2010 under RBO Account No. 23-00071-5 issued by OCWD
"DDDDD" to "DDDDD-29"	Bank Statements issued by the Philippine National Bank - Oroquieta for OCWD's Account No. 43789600011 from April to December 2013
"EEEEEE" to "EEEEEE-88"	Passbooks of OCWD's PNB Account No. 43789600011 from April to December 2010

<sup>115</sup> Page 10 of the Judicial Affidavit of Ramel C. Suminguit dated December 10, 2019 and approved by the Court on October 18, 2021 during the presentation of the testimony of the said witness.

<sup>116</sup> Ibid.

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"FFFFF" to "FFFFF-2"	Passbooks of OCWD's RBO Account No. 23-00071-5 for December 2010
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**Exhibits Unique to Each Criminal Case**

CRIMINAL CASE NO.	EXHIBIT	DESCRIPTION
SB-17-CRM-0533	"C"	Disbursement Voucher (DV) No. 2010-04-020
	"C-1"	Budget Utilization Request (BUR)
	"C-2"	Promissory Note dated September 1, 2009
	"C-3"	OCWD Resolution No. 20, S-05-04-10
	"C-4" - "C-5"	OCWD Resolution No. 068, S. 10-18-10
	"C-6" - "C-7"	OCWD Resolution No. 066, S. 10-18-10
SB-17-CRM-0534	"D"	DV No. 2010-05-25
	"D-1"	BUR
SB-17-CRM-0535	"E"	DV No. 2010-05-27
	"E-1"	BUR
	"E-2"	Promissory Note dated September 1, 2009
SB-17-CRM-0536	"F"	DV No. 2010-05-34
	"F-1"	BUR
	"F-2" - "F-4"; "F-6" - "F-31"	Various receipts
SB-17-CRM-0537	"G"	DV No. 2010-05-37
	"G-1"	BUR
	"G-2"	Promissory Note dated September 1, 2009
SB-17-CRM-0538	"H"	DV No. 2010-05-28
SB-17-CRM-0539	"I"	DV No. 2010-05-46
	"I-1"	BUR
SB-17-CRM-0540	"J"	DV No. 2010-05-57
	"J-1"	BUR
SB-17-CRM-0541	"K"	DV No. 2010-05-61
	"K-1"	BUR
SB-17-CRM-0542	"L"	DV No. 2010-05-66
	"L-1"	BUR
SB-17-CRM-0543	"M"	DV No. 2010-05-70
	"M-1"	BUR
SB-17-CRM-0544	"N"	DV No. 2010-05-082
SB-17-CRM-0545	"O"	DV No. 2010-05-083
SB-17-CRM-0546	"P"	DV No. 2010-05-090
SB-17-CRM-0547	"Q"	DV No. 2010-05-113
	"Q-1"	Acknowledgement Receipt of Silagon
SB-17-CRM-0548	"R"	DV No. 2010-05-119
SB-17-CRM-0549	"S"	DV No. 2010-06-134
SB-17-CRM-0550	"T"	DV No. 2010-06-133
SB-17-CRM-0551	"U"	DV No. 2010-06-148

DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 47 of 104

x-----x

SB-17-CRM-0552	"V"	DV No. 2010-06-154
SB-17-CRM-0553	"W"	DV No. 2010-06-161
SB-17-CRM-0554	"X"	DV No. 2010-06-184
SB-17-CRM-0555	"Y"	DV No. 2010-06-185
	"Y-1"	BDO Deposit Slip dated June 18, 2010
SB-17-CRM-0556	"Z"	DV No. 2010-06-203
SB-17-CRM-0557	"AA"	DV No. 2010-06-204
SB-17-CRM-0558	"BB"	DV No. 2010-06-207
SB-17-CRM-0559	"CC"	DV No. 2010-07-212
SB-17-CRM-0560	"DD"	DV No. 2010-07-213
SB-17-CRM-0561	"EE"	DV No. 2010-07-231
	"EE-1" - "EE-2"	OCWD Resolution No. 066, S. 10-18-10
	"EE-3" - "EE-4"	OCWD Resolution No. 068, S. 10-18-10
	"EE-5"	OCWD Resolution No. 051, S. 08-20-10
SB-17-CRM-0562	"FF"	DV No. 2010-07-232
SB-17-CRM-0563	"GG"	DV No. 2010-07-255
SB-17-CRM-0564	"HH"	DV No. 2010-07-268
SB-17-CRM-0565	"II"	DV No. 2010-07-275
SB-17-CRM-0566	"JJ"	DV No. 2010-07-286
SB-17-CRM-0567	"KK"	DV No. 2010-08-298
	"KK-1"	PNB Check No. 21521
	"KK-2"	BUR
SB-17-CRM-0568	"LL"	DV No. 2010-08-304
	"LL-1"	PNB Check No. 21526
	"LL-2"	BUR
SB-17-CRM-0569	"MM"	DV No. 2010-08-308
	"MM-1"	PNB Check No. 21532
	"MM-2"	BUR
SB-17-CRM-0570	"NN"	DV No. 2010-08-314
	"NN-1"	BUR
	"NN-2"	PNB Check No. 21539
SB-17-CRM-0571	"OO"	DV No. 2010-08-315
	"OO-1"	BUR
	"OO-2"	PNB Check No. 21540
SB-17-CRM-0572	"PP"	DV No. 2010-08-332
	"PP-1"	PNB Check No. 21559
SB-17-CRM-0573	"QQ"	DV No. 2010-08-339
	"QQ-1"	BUR
	"QQ-2"	PNB Check No. 21566
SB-17-CRM-0574	"RR"	DV No. 2010-08-346
	"RR-1"	PNB Check No. 21576
SB-17-CRM-0575	"SS"	DV No. 2010-08-357
	"SS-1"	PNB Check No. 21588
SB-17-CRM-0576	"TT"	DV No. 2010-08-363

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DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 48 of 104

X-----X

	"TT-1"	PNB Check No. 21591
SB-17-CRM-0577	"UU"	DV No. 2010-09-368
	"UU-1"	BUR
	"UU-2"	PNB Check No. 21597
SB-17-CRM-0578	"VV"	DV No. 2010-09-400
	"VV-1"	PNB Check No. 21630
SB-17-CRM-0579	"WW"	DV No. 2010-09-407
	"WW-1"	PNB Check No. 21640
SB-17-CRM-0580	"XX"	DV No. 2010-09-421
	"XX-1"	PNB Check No. 21656
SB-17-CRM-0581	"YY"	DV No. 2010-10-436
	"YY-1"	PNB Check No. 21669
SB-17-CRM-0582	"ZZ"	DV No. 2010-10-437
	"ZZ-1"	PNB Check No. 21671
SB-17-CRM-0583	"AAA"	DV No. 2010-10-441
	"AAA-1"	PNB Check No. 21675
SB-17-CRM-0584	"BBB"	DV No. 2010-10-446
	"BBB-1"	PNB Check No. 21680
SB-17-CRM-0585	"CCC"	DV No. 2010-10-448
	"CCC-1"	PNB Check No. 21683
SB-17-CRM-0586	"DDD"	DV No. 2010-10-457
	"DDD-1"	PNB Check No. 21689
SB-17-CRM-0587	"EEE"	DV No. 2010-10-466
	"EEE-1"	PNB Check No. 21699
SB-17-CRM-0588	"FFF"	DV No. 2010-10-468
	"FFF-1"	PNB Check No. 21703
SB-17-CRM-0589	"GGG"	DV No. 2010-10-471
	"GGG-1"	PNB Check No. 21708
SB-17-CRM-0590	"HHH"	DV No. 2010-10-476
	"HHH-1"	PNB Check No. 21712
SB-17-CRM-0591	"III"	DV No. 2010-11-493
	"III-1"	PNB Check No. 21727
SB-17-CRM-0592	"JJJ"	DV No. 2010-11-494
	"JJJ-1"	PNB Check No. 21728
SB-17-CRM-0593	"KKK"	DV No. 2010-11-501
	"KKK-1"	PNB Check No. 21743
SB-17-CRM-0594	"LLL"	DV No. 2010-11-503
	"LLL-1"	PNB Check No. 21731
	"LLL-2"	Accountant's Advice for Local Check Disbursement dated November 9, 2010
SB-17-CRM-0595	"MMM"	DV No. 2010-11-504
	"MMM-1"	PNB Check No. 21732
SB-17-CRM-0596	"NNN"	DV No. 2010-11-514
	"NNN-1"	PNB Check No. 21754
	"NNN-2"	BUR
SB-17-CRM-0597	"OOO"	DV No. 2010-11-519

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DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 49 of 104

x-----x

	"OOO-1"	PNB Check No. 21733
	"OOO-2"	BUR
SB-17-CRM-0598	"PPP"	DV No. 2010-11-520
	"PPP-1"	PNB Check No. 21734
	"PPP-2"	BUR
SB-17-CRM-0599	"QQQ"	DV No. 2010-11-523
	"QQQ-1"	PNB Check No. 21735
	"QQQ-2"	BUR
SB-17-CRM-0600	"RRR"	DV No. 2010-11-524
	"RRR-1"	PNB Check No. 21736
	"RRR-2"	BUR
SB-17-CRM-0601	"SSS"	DV No. 2010-11-528
	"SSS-1"	PNB Check No. 21764
	"SSS-2"	BUR
SB-17-CRM-0602	"TTT"	DV No. 2010-11-534
	"TTT-1"	PNB Check No. 21771
	"TTT-2"	BUR
SB-17-CRM-0603	"UUU"	DV No. 2010-11-535
	"UUU-1"	PNB Check No. 21773
	"UUU-2"	BUR
SB-17-CRM-0604	"VVV"	DV No. 2010-11-540
	"VVV-1"	PNB Check No. 21777
	"VVV-2"	BUR
SB-17-CRM-0605	"WWW"	DV No. 2010-11-555
SB-17-CRM-0606	"XXX"	DV No. 2010-12-559
SB-17-CRM-0607	"YYY"	DV No. 2010-12-556
	"YYY-1"	PNB Check No. 21795
	"YYY-2"	BUR
SB-17-CRM-0608	"ZZZ"	DV No. 2010-12-560
	"ZZZ-1"	PNB Check No. 21799
	"ZZZ-2"	BUR
SB-17-CRM-0609	"AAAA"	DV No. 2010-12-563
	"AAAA-1"	PNB Check No. 22003
	"AAAA-2"	BUR
SB-17-CRM-0610	"BBBB"	DV No. 2010-12-565
	"BBBB-1"	PNB Check No. 22004
SB-17-CRM-0611	"SSSS-4" <sup>117</sup>	Page 4 of Annex "A" of the Notice of Suspension dated April 12, 2012 [NS No. 12-001-101 (10)]
	"CCCCC" <sup>118</sup>	Report of Checks issued for December 2010 under Rural Bank of Oroquieta (RBO) / Account No. 23-00071-5 issued by the OCWD
	"FFFFF-1" <sup>119</sup>	Passbooks of OCWD's RBO Account No. 23-00071-5 for December 2010

<sup>117</sup> Infra

<sup>118</sup> Infra

<sup>119</sup> Infra

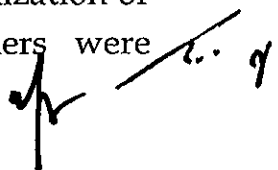
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SB-17-CRM-0612	"DDDD"	DV No. 2010-12-568
	"DDDD-1"	PNB Check No. 22007
SB-17-CRM-0613	"EEEE"	DV No. 2010-12-577
	"EEEE-1"	BUR
	"EEEE-2"	PNB Check No. 22019
SB-17-CRM-0614	"FFFF"	DV No. 2010-12-590
	"FFFF-1"	PNB Check No. 22025
	"FFFF-2"	BUR
SB-17-CRM-0615	"GGGG"	DV No. 2010-12-591
	"GGGG-1"	PNB Check No. 22033
	"GGGG-2"	BUR
SB-17-CRM-0616	"HHHH"	DV No. 2010-12-594
	"HHHH-1"	PNB Check No. 22035
	"HHHH-2"	BUR
SB-17-CRM-0617	"IIII"	DV No. 2010-12-595
	"IIII-1"	PNB Check No. 22036
	"IIII-2"	BUR
SB-17-CRM-0618	"JJJJ"	DV No. 2010-12-600
	"JJJJ-1"	PNB Check No. 22041
	"JJJJ-2"	BUR
SB-17-CRM-0619	"KKKK"	DV No. 2010-12-602
	"KKKK-1"	PNB Check No. 22043
	"KKKK-2"	BUR
SB-17-CRM-0620	"LLLL"	DV No. 2010-12-603
	"LLLL-1"	PNB Check No. 22044
	"LLLL-2"	BUR
SB-17-CRM-0621	"MMMM"	DV No. 2010-12-604
	"MMMM-1"	PNB Check No. 22045
	"MMMM-2"	BUR
SB-17-CRM-0622	"NNNN"	DV No. 2010-12-615
	"NNNN-1"	BUR
SB-17-CRM-0623	"OOOO"	DV No. 2010-12-625
	"OOOO-1"	Rural Bank of Oroquieta Check No. 75965
	"OOOO-2"	BUR

EVIDENCE FOR THE DEFENSE

For accused Adlaon

In denying the accusations against her, accused Adlaon testified that she was never formally assigned the position of Finance Officer. For a few days, she was made to sign disbursement vouchers for the organization or de-annexation costs of OCWD. These disbursement vouchers were



DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 51 of 104

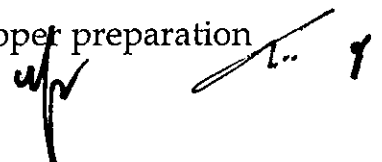
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prepared and issued only after the checks had been prepared, issued, encashed, and the proceeds sent to accused Silagon. Department Head Baloncio prepared the checks, and kept with her the checkbook of OCWD pre-signed by accused Silagon. Baloncio also had the checks signed by the signatories.

According to accused Adlaon, accused Silagon would instruct accused Baloncio as to the amount to be sent to her. Accused Baloncio would then prepare the check, and have the same signed and endorsed by her chosen payee. Accused Baloncio would then send someone to the bank to have the check encashed, and facilitate the transmittal of the cash proceeds to accused Silagon. Accused Baloncio even made her a payee in one of the checks, particularly PNB Check No. 21675 dated October 7, 2010 for One Hundred Thousand Pesos (Php100,000.00), covered by DV No. 2010-10-441. She was surprised when she was made the payee of the check. Her consent was not obtained, nor was she informed about it before the check was prepared. Accused Adlaon expressed her disagreement anent the arrangement but accused Baloncio insisted that it was done merely to facilitate the immediate encashment of the check so that the cash proceeds would be sent immediately to accused Silagon. It had been the practice as regards the OCWD organizational costs. Upon Baloncio's instructions, accused Adlaon encashed the check on October 7, 2010 and immediately sent the cash proceeds to accused Silagon as evidenced by the MLhuillier official receipts and send-out receipts.

Despite her objections to the October 7, 2010 check, accused Baloncio prepared two more checks which included her name as payee without her prior knowledge and consent. These are the October 15, 2010 check for Thirty Thousand Pesos (Php30,000.00), covered by DV No. 2010-10-457; and October 20, 2010 check for Thirty-Five Thousand Pesos (Php35,000.00), covered by DV No. 2010-10-466. She consistently voiced out her objection to accused Baloncio, but she had no choice but to follow the directive of her superior. She did not encash the checks, but endorsed the same. Accused Baloncio arranged the receipt of the proceeds by accused Silagon. The DVs bear accused Silagon's signature, proof that she received the money.

Accused Adlaon further emphasized that the prosecution's evidence clearly shows that the checks were encashed even without the complete signatures in the disbursement vouchers. The same proves that the checks were issued and OCWD funds were disbursed without proper preparation

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DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 52 of 104

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of disbursement vouchers. Particularly, the following disbursement vouchers bear her name on Box "B" but without her signature: (1) DV No. 2010-09-407 subject of SB-17-CRM-0579; (2) DV No. 2010-10-436 subject of SB-17-CRM-0581; and (3) DV No. 2010-10-476 subject of SB-17-CRM-0590.

She relied in good faith on the assurance made by accused Baloncio that accused Silagon herself was gathering the supporting documents, and that the amounts covered by the disbursement vouchers were organizational costs incurred for the de-annexation of OCWD. In the disbursement vouchers, although not all, accused Baloncio placed her initials on Box "C" beside the name of accused Ravacio. Accused Adlaon threatened accused Baloncio that the former will stop signing the DVs if no supporting documents would be shown to her. Accused Silagon then spoke to her on the phone, and gave the assurance that the supporting documents are being gathered and prepared.

Accused Adlaon stressed that she never had any participation in the disbursement of OCWD funds because she blindly signed on Box "B" of the disbursement vouchers. As a result of her constant follow-ups with accused Baloncio for proof of official allocation of funds, the OCWD Board belatedly came up with a Resolution in October 2010 allocating funds for the OCWD de-annexation. She then stopped signing the disbursement vouchers without supporting documents. Because of this, accused Ravacio and Baloncio maltreated and harassed her. She was demoted both in rank from "Customer Service Officer B" to "Human Resource" to "Job Order COOP Staff", and in salary from Php19,000.00 to Php10,000.00. In December 2010, she was made to stay in a glass room and would just wait for accused Baloncio's instructions. Her co-employees were also prevented from interacting with her. In January 2011, accused Silagon instructed her over the phone to report to Petal Foundation, a foundation managed by OCWD Board Member Ramonito Acaac. She was then instructed by accused Ravacio to no longer report to OCWD. In August 2011, accused Adlaon's employment was terminated on the pretext of expiration of Contract of Service.

Accused Adlaon further testified that she was neither informed nor invited to be part of the Audit Exit Conference. Had she been allowed to participate thereon, she would have told the auditors that OCWD funds were disbursed long before the DVs were issued.<sup>120</sup>

<sup>120</sup> Judicial Affidavit dated June 30, 2022 (Record, Vol. 10, pp. 151-161)

DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 53 of 104

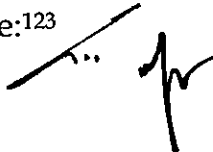
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On cross-examination, accused Adlaon confirmed that she signed around twelve (12) to thirteen (13) disbursement vouchers as Finance Officer on separate dates. She signed under Box "B" and certified as to the existence or completeness of the supporting documents. She further confirmed that she was fully aware that the check was already encashed by accused Silagon when she signed the disbursement vouchers. She found such procedure to be irregular, and made threats that she will stop signing the disbursement vouchers not supported by any document.<sup>121</sup>

On re-direct examination, accused Adlaon clarified that she affixed her signature on Box "B" of each of the disbursement vouchers but not on the dates indicated in the DVs. The disbursement vouchers were prepared later than the checks, but they were ante-dated. She signed the disbursement vouchers even without the required attachments because she was instructed by Department Head Baloncio. Accused Baloncio also assured her that accused Silagon will provide the supporting documents. Accused Silagon herself likewise assured her that there are indeed supporting documents to substantiate the disbursement. Also, organizational costs were already disbursed prior to her employment, and she assumed that the supporting documents were already intact beforehand. The de-annexation costs are not operational costs, but were incurred prior to the formation of the water district. She stressed that she could not refuse to sign the disbursement vouchers as it would mean losing her job. However, when she started to complain, she was replaced by accused Villabert in the preparation of the disbursement vouchers.

On re-cross-examination, accused Adlaon attested that she consciously signed the disbursement vouchers without any supporting documents. During that time, she was neither intimidated nor threatened physically. It was only when she stopped signing the disbursement vouchers that she was harassed.<sup>122</sup>

On February 5, 2023, this Court resolved to admit the following pieces of documentary evidence:<sup>123</sup>



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<sup>121</sup> TSN dated July 13, 2022

<sup>122</sup> TSN dated October 19, 2022

<sup>123</sup> Records, Vol. 11, pp. 145-146

**DECISION****People vs. Silagon, Et Al.**

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 54 of 104

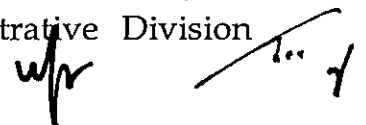
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Exhibit	Description
"1-Adlaon"	Job Order Contract showing "Adlaon, Arleen C." being designated as a "Human Resource Management Officer" with the "(monthly) Rate" of "10,000.00" for the period (of employment) from "16-Oct-10" to "16-April-11"
"2-Adlaon"	Special Job Order Contract showing "Adlaon, Arleen C." being designated as "COOP Staff" for the period "of employment" from "April 1, 2011" to "April 30, 2011"
"3-Adlaon"	MLhuillier Official Receipt No. 34697 dated October 7, 2010 showing remittance of the amount of Php50,000.00 to Evelyn Catharine Silagon
"3-a-Adlaon"	Sendout Receipt showing remittance of the amount of Php50,000.00 to Evelyn Catharine Silagon
"4-Adlaon"	MLhuillier Official Receipt No. 34750 dated October 7, 2010 showing remittance of the amount of Php50,000.00 to Evelyn Catharine Silagon
"4-a-Adlaon"	Sendout Receipt showing remittance of the amount of Php50,000.00 to Evelyn Catharine Silagon
"5-Adlaon" to "5-N-Adlaon"	Pertinent portions of the Daily Activity Report of accused Arleen Adlaon
"6-Adlaon" to "6-a-Adlaon"	Print-out of the September 1, 2010 (8:33 AM) electronic mail of Evelyn Catharine Silagon to Bobbith Baloncio

**For accused Policarpio**

Accused Policarpio attested that she was among those who were transferred to OCWD in April 2010, when the Oroquieta Waterworks System was de-annexed from MOWD. She held the position of Customer Service Assistant, particularly as a teller or collecting officer, both in MOWD and OCWD. She would also perform messengerial job of sending money through MLhuiller to accused Silagon when instructed by accused Baloncio. Decisions and instructions came directly from Chairperson Silagon, and when she was not physically present in the office, her instructions were relayed to the staff through Department Head Baloncio or General Manager Ravacio.

She further attested that she was assigned purchasing duties as she knew enough suppliers in Oroquieta City who would allow purchases on credit upon her request. Purchases had to be done on credit as OCWD did not have enough funds. Her position as Customer Service Assistant remained even if she was already assigned purchasing duties since OCWD was still not properly organized yet during that time. It was only in September 2010 that she was designated as Administrative Division



## DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 55 of 104

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Manager. Although she only has a sub-professional civil service eligibility, OCWD convinced her to accept the position because the water district urgently needed to submit the organizational chart to LWUA. Despite this, she was not assigned any managerial function as it was still Department Head Baloncio who was in-charge with the determination of what supplies to purchase on credit. Also, she still performed messengerial functions when instructed.

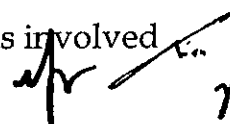
In September 2010, Department Head Baloncio made her sign several disbursement vouchers for the OCWD de-annexation costs after her appointment as Division Manager. These disbursement vouchers were prepared after the checks were long encashed and the proceeds were sent to Chairperson Silagon. The disbursement vouchers were also not serially numbered when she signed them. Department Head Baloncio prepared these disbursement vouchers and she put her initials on Box "C" beside the name of General Manager Ravacio. Although the expenses were incurred prior to her transfer to OCWD, she was directed to sign the disbursement vouchers by Department Head Baloncio. Should she refuse to do so, they would make her life at OCWD miserable to force her to leave. Also, Department Head Baloncio assured her that Chairperson Silagon incurred expenses for the de-annexation so she had to be reimbursed for what she had advanced, and that the latter was already gathering all the supporting documents. She waited for the supporting documents to be shown to her, but she never got to see any of these supposed documents. In November 2010, she raised her concerns in a meeting and decided to stop signing the vouchers. After the meeting, she was demoted to General Services Officer effective December 1, 2010. In January 2011, she was again demoted to her former position as Customer Service Assistant. Similar to accused Adlaon, she was excommunicated and placed in an isolated room at the back of the office with an employee infected with liver cirrhosis.

As proof that Chairperson Silagon received the cash proceeds of the checks issued, accused Policarpio identified several Send Out receipts, MLhuiller Customer Transaction Reports, Pesopak Transaction Slip, and BDO GL Transaction Slip.<sup>124</sup>

On cross-examination, accused Policarpio confirmed that when she certified Box "A" of the subject disbursement vouchers, the checks involved

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<sup>124</sup> Judicial Affidavit of Rosalyn Pastrano Policarpio dated June 30, 2022 (Records, Vol. 10, pp. 168-180)

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had already been encashed. Also, no supporting documents were attached to the disbursement vouchers. When she signed them, neither was she threatened physically of any harm nor was forced to sign by means of intimidation. She simply followed the orders of Department Head Balancio to send the cash proceeds to Chairperson Silagon. She personally sent the money through ML Kwarta Padala.

On re-direct examination, she clarified that she signed the disbursement vouchers after the checks involved were encashed. Also, she never performed the functions of an Administrative Division Manager. She was simply a messenger of OCWD.<sup>125</sup>

On February 5, 2023, this Court resolved to admit the following pieces of documentary evidence:<sup>126</sup>

Exhibit	Description
"1-Policarpio"	(The same document is Exhibit "B-3" for the prosecution) Service Record of Rosalyn Pastrano Policarpio issued by the OCWD dated October 9, 2017
"2-Policarpio"	Certification by MLhuillier (Philippines) dated October 2, 2011
"3-Policarpio"	Letter dated September 21, 2011 of Ms. Policarpio requesting MLhuillier (Philippines) to confirm payments received by Ms. Evelyn Catharine O. Silagon
"4-Policarpio" "4-a-Policarpio" To "4-g-Policarpio"	MLhuillier (Philippines) "Customer Transaction Report" on the "Sendout and Payout" transactions of Rosalyn P. Policarpio from the period from June 2010 to November 2010
"5-Policarpio"	Information Data Sheet of Rosalyn P. Policarpio with MLhuillier (Philippines)
"6-Policarpio"	KPTN: OROQU30757212690 dated June 8, 2010 (time: 10:11:20.0) in the amount of Php60,000.00
"6-a-Policarpio"	KPTN: OROQU31854379831 dated June 8, 2010 (time: 10:13:04.0) in the amount of Php32,450.00
"6-b-Policarpio"	KPTN: OROQU30546171264 dated June 10, 2010 (time: 15:28:04.0) in the amount of Php35,000.00
"6-c-Policarpio"	KPTN: OROQU30804398860 dated June 11, 2010 (time: 15:43:51.0) in the amount of Php19,500.00
"6-d-Policarpio"	KPTN: OROQU31667518962 dated June 15, 2010 (time: 17:57:35.0) in the amount of Php7,200.00
"6-e-Policarpio"	KPTN: OROQU30855463966 dated June 16, 2010 (time: 16:36:35.0) in the amount of Php10,500.00

<sup>125</sup> TSN dated October 20, 2022.

<sup>126</sup> Records, Vol. 11, pp. 145-146



DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 57 of 104

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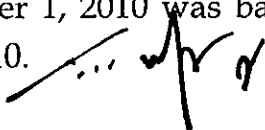
"6-f-Policarpio"	KPTN: OROQU31403883954 dated June 25, 2010 (time: 13:17:58.0) in the amount of Php10,000.00
"6-g-Policarpio"	KPTN: OROQU32089929644 dated June 28, 2010 (time: 13:10:52.0) in the amount of Php50,000.00
"6-h-Policarpio"	KPTN: OROQU31118686322 dated June 29, 2010 (time: 13:30:42.0) in the amount of Php15,000.00
"6-i-Policarpio"	KPTN: OROQU31432344599 dated June 29, 2010 (time: 13:28:35.0) in the amount of Php20,000.00
"6-j-Policarpio"	KPTN: OROQU30452668693 dated July 8, 2010 (time: 11:26:02.0) in the amount of Php25,000.00
"6-k-Policarpio"	KPTN: OROQU30002265452 dated July 8, 2010 (time: 11:27:11.0) in the amount of Php50,000.00
"6-l-Policarpio"	KPTN: OROQU31619507692 dated July 9, 2010 (time: 14:53:44.0) in the amount of Php25,000.00
"6-m-Policarpio"	KPTN: OROQU31493038182 dated July 15, 2010 (time: 16:48:37.0) in the amount of Php25,000.00
"6-n-Policarpio"	KPTN: OROQU31524868837 dated July 19, 2010 (time: 14:40:02.0) in the amount of Php40,000.00
"6-o-Policarpio"	KPTN: OROQU32112212192 dated July 19, 2010 (time: 14:34:03.0) in the amount of Php50,000.00
"6-p-Policarpio"	KPTN: OROQU30909253494 dated July 19, 2010 (time: 14:35:47.0) in the amount of Php60,000.00
"6-q-Policarpio"	KPTN: OROQU30540609805 dated July 19, 2010 (time: 14:31:35.0) in the amount of Php50,000.00
"6-r-Policarpio"	KPTN: OROQU31389648733 dated on July 19, 2010 (time: 14:37:11.0) in the amount of Php50,000.00
"6-s-Policarpio"	KPTN: OROQU32099757592 dated on July 19, 2010 (time: 14:24:02.0) in the amount of Php50,000.00
"6-t-Policarpio"	KPTN: OROQU30119312141 dated July 22, 2010 (time: 15:49:27.0) in the amount of Php25,000.00
"6-u-Policarpio"	KPTN: OROQU30529447286 dated July 23, 2010 (time: 14:38:28.0) in the amount of Php20,000.00
"6-v-Policarpio"	KPTN: OROQU31413058739 dated August 16, 2010 (time: 10:25:03.0) in the amount of Php20,000.00
"6-w-Policarpio"	KPTN: OROQU30423001199 dated August 17, 2010 (time: 11:42:50.0) in the amount of Php50,000.00
"6-x-Policarpio"	KPTN: OROQU30140901558 dated August 17, 2010 (time: 11:41:49.0) in the amount of Php50,000.00
"6-y-Policarpio"	KPTN: OROQU31207003862 dated August 17, 2010 (time: 11:43:46.0) in the amount of Php35,000.00
"6-z-Policarpio"	KPTN: OROQU30329460160 dated August 19, 2010 (time: 14:51:44.0) in the amount of Php20,000.00
"6-aa-Policarpio"	KPTN: OROQU30837851224 dated August 27, 2010 (time: 11:59:13.0) in the amount of Php50,000.00
"6-bb-Policarpio"	KPTN: OROQU31028177100 dated September 2, 2010 (time: 10:32:50.0) in the amount of Php30,000.00

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"6-cc-Policarpio"	KPTN: OROQU30473986935 dated September 6, 2010 (time: 14:54:33.0) in the amount of Php29,750.00
"6-dd-Policarpio"	KPTN: OROQU30691188533 dated September 9, 2010 (time: 16:09:06.0) in the amount of Php25,000.00
"6-ee-Policarpio"	KPTN: OROQU30853504211 dated September 13, 2010 (time: 15:18:27.0) in the amount of Php31,000.00
"6-ff-Policarpio"	KPTN: OROQU305734113095 dated November 11, 2010 (time: 11:29:29.0) in the amount of Php20,000.00
"6-gg-Policarpio"	KPTN: OROQU31926024254 dated November 13, 2010 (time: 13:12:55.0) in the amount of Php8,000.00
"6-hh-Policarpio"	KPTN: OROQU30574034848 dated November 3, 2010 (time: xx:21:08.0) in the amount of Php20,000.00
"6-ii-Policarpio"	KPTN: OROQU30995524805 dated November 4, 2010 (time: 16:33:40.0) in the amount of Php20,000.00
"6-jj-Policarpio"	KPTN: OROQU30178534125 dated November 17, 2010 (time: 10:01:46.0) in the amount of Php40,000.00
"6-kk-Policarpio"	KPTN: OROQU31704322323 dated November 19, 2010 (time: 10:24:46.0) in the amount of Php25,000.00
"6-ll-Policarpio"	KPTN: OROQU30779406012 dated November 15, 2010 (time: 14:24:14.0) in the amount of Php45,000.00
"6-mm-Policarpio"	Instant Pesopak Accept Tracking No. 101337472695 dated November 10, 2010 in the amount of Php20,000.00
"6-nn-Policarpio"	BDO GL Transaction Slip dated November 9, 2010 in the amount of Php25,000.00
"7-Policarpio"	Minutes of the Regular Meeting of the OCWD Management Committee ( <i>ManCom</i> ) held at the Office of the General Manager on November 22, 2010 at 9:00 o'clock in the morning.
"7-a-Policarpio"	Page 2
"7-b-Policarpio"	Page 3
"7-b-1-Policarpio"	Bracketed paragraph on page 3

**For accused Villabert**

Accused Villabert testified that he worked as a Job Order worker of OCWD beginning December 2009 as the Secretary of General Manager Ravacio. He was a graduating college student at that time and was hired through the referral and recommendation of his college professors, General Manager Ravacio and Department Head Baloncio. Sometime in April 2010, he was designated as an Accounting Staff and then as a Bookkeeper. From April 2010 to December 2010, the post of Finance Officer was handled by four different persons by verbal appointment only, and he was the last person to be designated as such. The resolution designating him as Finance Officer effective December 1, 2010 was backdated, since the meeting was held on December 26, 2010.



DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 59 of 104

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Accused Villabert further attested that he did not have any participation in the preparation of the disbursement vouchers. The same were prepared by accused Baloncio, and he had to affix his signatures thereon because he had no choice but to obey the instructions of his superiors. He was also not the Finance Officer on the dates indicated in the disbursement vouchers. Also, he did not receive any of the amount indicated therein as all the cash proceeds were either given personally to Chairperson Silagon or sent through money remittance. He then identified the MLhuiller Send Out Forms<sup>127</sup> as proof that the money were sent to and received by Chairperson Silagon. He also believed in good faith the Resolutions appropriating funds for the de-annexation were sufficient to support the disbursement. Accused Villabert tendered his resignation in December 2010, and no longer worked in OCWD since January 2011. He did not post any bond or monetary value in relation to his employment in OCWD.<sup>128</sup>

On cross-examination, accused Villabert confirmed that he signed twenty-four (24) disbursement vouchers in his capacity as Finance Officer. At that time, there were no supporting documents attached to the disbursement vouchers. He was also aware that the checks involved in each disbursement voucher have already been encashed, the disbursement vouchers were ante-dated, and the funds are public funds from OCWD. When he signed the disbursement vouchers, he was not under any threat or intimidation from anyone. He had to sign the disbursement vouchers because they had to submit the documents before the year ends with the caveat that the supporting documents were in the hands of Chairperson Silagon. It was on a single instance that he signed the disbursement vouchers on different dates. He did not complain at all because the Department Head and General Manager of OCWD were his professors back then, and he trusted them.

On re-direct examination, accused Villabert testified that they processed the checks because the same contain a note that they were for "Org Cause", and in view of the approved resolution.<sup>129</sup>



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<sup>127</sup> Exhibits "1" to "7"

<sup>128</sup> Judicial Affidavit of Joey Kim Villabert dated August 24, 2022 (Records, Vol. 10, pp. 273-289)

<sup>129</sup> TSN dated October 20, 2022, pp. 16-24

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On February 5, 2023, this Court resolved to admit the following pieces of documentary evidence:<sup>130</sup>

Exhibit	Description
"1-Villabert"	ML Kwarta Padala Send Out Form with KPTN No. OROQU30396999728 dated 2010-08-11
"2-Villabert"	ML Kwarta Padala Send Out Form with KPTN No. OROQU30925722404 dated 2010-08-13
"3-Villabert"	ML Kwarta Padala Send Out Form with KPTN No. OROQU31071104864 dated 2010-07-28
"4-Villabert"	ML Kwarta Padala Send Out Form with KPTN No. OROQU31244969043 dated 2010-07-30
"5-Villabert"	ML Kwarta Padala Send Out Form with KPTN No. OROQU31974349019 dated 2010-08-06
"6-Villabert"	ML Kwarta Padala Send Out Form with KPTN No. OROQU30656939177 dated 2010-08-03
"7-Villabert"	ML Kwarta Padala Send Out Form with KPTN No. OROQU30922771578 dated 2010-08-11
"9-Villabert"	Resolution No. 068, s.10-18-10 by the OCWD entitled "A Resolution Allocating Funds for the De-Annexation Organizational Costs"
"10-Villabert"	Resolution No. 080, s. 10-26-10 of the OCWD entitled "A Resolution Approving Appointments of Ms. Rosalyn Policarpio, Ms. Nelda Cabatingan, Joey Kim Villabert and Ms. Arleen Adalon to the New Positions Effective December 1, 2010
"11-Villabert"	Resolution No. 066, s. 10-18-10 of the OCWD entitled "A Resolution to Appropriate an Amount for Administrative Expenses incurred in connection with the Determination of the Amount of the Loan Obligation Assumed by OCWD with LWUA as a Result of the De-Annexation of OCWD"

**For accused Cabatingan**

Accused Cabatingan testified that in December 2009, she was initially hired as a Purchase Officer by Chairperson Silagon. On April 16, 2010, she was verbally designated as Finance Officer by General Manager Ravacio. Then, on September 1, 2010, she was demoted to Customer Service Assistant A in the Commercial Services Division, and on December 8, 2010, she was appointed as a Human Resource Management Officer of the Administrative Division. On February 11, 2011, she was again appointed as Finance Officer by General Manager Ravacio, renewable every three (3) months, and was

<sup>130</sup> Records, Vol. 11, pp. 145-146

DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 61 of 104

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thereafter demoted to Customer Service Assistant until the termination of her contract.

As Finance Officer, part of her duties was to sign disbursement vouchers for OCWD. She was authorized to sign Box B of the disbursement vouchers prepared by Department Head Baloncio by virtue of a Memorandum dated April 16, 2010 signed by then General Manager Ravacio. If she would raise concerns in signing the disbursement vouchers, Department Head Baloncio and General Manager Ravacio would remind her of the urgency of the disbursement, and assure her that the documents were complete and to be forwarded by Chairperson Silagon. She honestly believed that the MOA between the MOWD and OCWD, *Sangguniang Bayan* Resolution No. 2009-08-537 and the LWUA Resolution No. 130- Series of 2009 were sufficient to support the disbursement when she signed the disbursement vouchers.

On April 26, 2010, she wrote a letter to General Manager Ravacio suggesting that they first seek the assistance of the COA before proceeding with the disbursement vouchers especially if the supporting documents are lacking. General Manager Ravacio issued a Memorandum stating that the Board, through Chairperson Silagon, issued a Memorandum to still proceed with the payment of organizational costs. In response, she and Department Head Baloncio wrote a letter to General Manager Ravacio informing him that they will certify the vouchers and process the payment of the claims in compliance with his memorandum but not in accordance with their own personal judgments.

Because of her hesitations in signing the disbursement vouchers, she was demoted from Finance Officer to Customer Service Assistant A. She never conspired with anyone in OCWD. She neither had custody of OCWD funds nor received any of it. She was fairly new to the job and did not know anyone that well to connive or conspire in committing any of the purported crimes imputed against her.<sup>131</sup>

On cross-examination, accused Cabatingan confirmed that she signed thirty-one (31) disbursement vouchers prepared by accused Baloncio. Attached to the disbursement vouchers were the MOA and Resolution of LWUA to support the disbursement. The disbursement vouchers did not

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<sup>131</sup> Judicial Affidavit of Nelda Antonette Blasco Cabatingan dated November 18, 2022 (Records, Vol. 10, pp. 463-472

specifically state the kind of expense involved. She merely signed because of the assurance of her co-accused Baloncio and Ravacio that the supporting documents for all the expenses are with accused Silagon. In some instances, accused Silagon showed her plane tickets when she arranged for the de-annexation of OCWD.

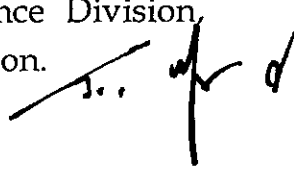
On re-direct examination, she clarified that she signed the disbursement vouchers because of the written directive from General Manager Ravacio, verbal instructions of Department Head Baloncio and Chairperson Silagon, and Board Resolution from the Board of Directors.<sup>132</sup>

On February 5, 2023, this Court resolved to admit the following pieces of documentary evidence:<sup>133</sup>

Exhibit	Description
"1-Cabatingan"	Memorandum dated 16 April 2010
"2-Cabatingan"	Letter dated 16 April 2010
"3-Cabatingan"	Memorandum dated 16 April 2010
"4-Cabatingan"	Letter dated 16 April 2010
"5-Cabatingan"	Memorandum dated 01 September 2010
"8-Cabatingan"; "9-Cabatingan"; "10-Cabatingan" and "11- Cabatingan"	Letter dated 10 June 2011, Letter dated 28 June 2011, Letter dated 02 August 2011 and Letter dated 01 June 2012
"14-Cabatingan"	Memorandum of Agreement (MOA) dated 17 May 2010
"15-Cabatingan"	<i>Sangguniang Bayan</i> Resolution dated 06 August 2009
"19-Cabatingan"	Memorandum dated 22 April 2010
"20-Cabatingan"	Letter dated 26 August 2010

**For accused Baloncio**

Accused Baloncio testified that she signed thirty-nine (39) disbursement vouchers, particularly Box "A" thereof to signify that the expense/advance is necessary, lawful and incurred under her direct supervision. There was no Department Head in the Finance Division yet when she was appointed as Department Manager C. She was made to understand that as the next higher rank officer in the organization, it was her duty to temporarily sign Box "A". As Department Manager, she supervises three division including the Admin and Finance Division, Commercial Division, and the Engineering/Operations Division.



<sup>132</sup> TSN dated November 23, 2022, pp. 10-29  
<sup>133</sup> Records, Vol. 11, pp. 145-146

DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

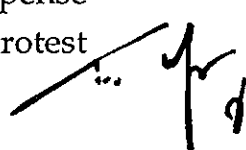
Page 63 of 104

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Pursuant to the de-annexation of OCWD, the organization cost/de-annexation was a necessary expense in the organization phase, capitalized into an asset which can be slowly amortized during the entire life of the entity. Thus, she signed Box "A" of the disbursement vouchers because the charges were expense/advance necessary and lawful, albeit incurred not under her direct supervision but that of General Manager Ravacio and Chairperson Silagon. Based on generally accepted accounting standards, she expected that these charges were to be capitalized as an Asset, particularly under "Other Assets", to represent organizational cost of the OCWD.

At that time, the COA has not yet set a definite enumeration of supporting documents for such "Other Asset-Organizational Cost" transaction, and even in COA Resolution No. 2012-001 issued in 2012, there was no mention at all of what were supposed to be attached to the DVs and how they were to be processed. Although she required the submission of supporting documents, she was made aware that Chairperson Silagon spent money for the processing of documents in Manila, permits and licenses with fiscal agencies, etc. Apparently, she claimed that she ran short of funds during the de-annexation process and sought financial aid from Mr. Berenguel on behalf of the district by loaning some money for the purpose of de-annexation. She also understood that until the total obligated budget of Ten Million Pesos (P10,000,000.00) is disbursed to her, the documents proving the cost will not be released by Chairperson Silagon to OCWD. There were also other private individuals named as alternative payees in the checks such as Mr. Alejandro Berenguel, General Manager Ravacio, Mr. Leonito Loma, and Mr. Diego Yew. However, she was shown an authorization by Chairperson Silagon that these individuals can claim and encash the check for remittance to her.

She protested to General Manager Ravacio that she could not process the disbursement vouchers because although the organizational cost was valid and legal, there were no supporting documents to substantiate the claims. There were also instances that two payees were named in the disbursement vouchers lending doubt as to who really spent the amount which was being reimbursed. It was her stand that although there was no COA-provided list of supporting documents, at least there should have been supporting documents similar to or pertinent to the particular expense that were capitalized under the "Other Assets" accounts. Her initial protest



was made on April 16, 2010, and verbally every time she was required to sign and process the disbursement vouchers. She did not want to be held liable for the transactions so she made a protest to General Manager Ravacio. Despite her protest, General Manager Ravacio issued a Memorandum directing her and accused Cabatingan to proceed with the payment of organizational cost. Chairperson Silagon likewise issued a Memorandum directing General Manager Ravacio to release the payment of all expenses and cash advances incurred during the process of the de-annexation of OCWD. She then signed the disbursement vouchers with reservation. According to accused Baloncio, regardless of whether or not she signs the disbursement vouchers, the Chairperson and General Manager can still release the funds since they themselves were the check signatories.

Baloncio further testified that if she did not sign Box “A” of the disbursement vouchers, she feared that she might be held liable for insubordination. Her appointment was also not yet approved by the Civil Service Commission so she had to follow the orders of her superiors. Most of the payments were made payable to Chairperson Silagon. On certain occasions, the checks were made payable to some OCWD employees, but only for purposes of encashment. Once the checks were encashed, the concerned employee is instructed by either General Manager Ravacio or Chairperson Silagon to send the amount to the latter through cash transfer centers.<sup>134</sup>

On cross-examination, accused Baloncio confirmed that she signed the disbursement vouchers fully aware that the expenses were under the direct supervision of accused Ravacio and Silagon. Aside from the Promissory Note of accused Silagon, she was not shown any document to support the disbursement. Despite the irregularities in the release of the funds of OCWD, she signed the disbursement vouchers under protest.<sup>135</sup>

On February 5, 2023, this Court resolved to admit the following pieces of documentary evidence:<sup>136</sup>

Exhibit	Description
“2 (Baloncio)”	Memorandum dated April 16, 2022 from the Office of the General Manager addressed to Accused Baloncio and Cabatingan

<sup>134</sup> Judicial Affidavit of Bobbith Baloncio dated November 17, 2022 (Records, Vol. 11, pp. 1-16)

<sup>135</sup> TSN dated November 23, 2022, pp. 32-47

<sup>136</sup> Records, Vol. 11, pp. 145-146

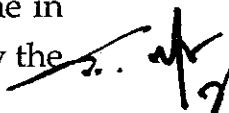


"2-A (Baloncio)"	Memorandum dated April 16, 2010 from the Office of the Board of Directors, signed by the Chair[person] of the Board – Accused Silagon, addressed to the General Manager, Accused Ravacio
"3 (Baloncio)"	Letter dated April 16, 2010 addressed to the Office of the General Manager and signed by both Accused Baloncio and Cabatingan

**For accused Silagon**

Accused Silagon testified that sometime in 2009, City Councilor "Andet" Berenguel of Oroquieta City sought her help for the de-annexation of OCWD from MOWD. Mayor Jorge Almonte of Oroquieta City likewise met with her and asked for help in the de-annexation of OCWD from MOWD. She told Mayor Jorge Almonte that her professional fees for the de-annexation of OCWD from MOWD would just be the same as that paid to Asiatic Consultants and Associates, which is Four Million Pesos (Php4,000,000.00). Mayor Jorge Almonte promised her that the City would pay and reimburse her all the expenses incurred by her for the de-annexation of OCWD from MOWD. Relying on the promise of Mayor Jorge Almonte and Councilor Andet Berenguel, she processed the de-annexation of the OCWD from MOWD using her personal money. The OCWD was successfully de-annexed from MOWD, through her effort and own expense.

In recognition of her efforts, accused Silagon was appointed and elected as the first Chairperson of the Board of OCWD. During her stint as Chairperson, she would consult Atty. Pedro L. Suan, a former Presiding Judge of the Regional Trial Court of Ozamis City, Branch 15, before making her decision on a matter raised before the Board of Directors of OCWD, to ensure that the same is sound and based on legal judgment. It was Atty. Pedro L. Suan who drafted the resolutions of the Board of Directors of OCWD. Relying in good faith that the advice and judgment of Atty. Pedro L. Suan, are legally sound, being a former Regional Trial Court Judge, she casted her vote and affixed her signature on the Board Resolutions issued by the Board of Directors of OCWD.

According to accused Silagon, she did not meddle with the management and operation of OCWD during her stint as Chairperson of the Board of Directors of OCWD considering that she was most of the time in Metro Manila where she is based. After having been duly authorized by the 

DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 66 of 104

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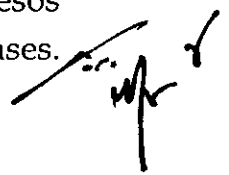
Board of Directors to be one of the signatories of the checks, she pre-signed the same and left it at the care of Baloncio for exigencies of service.

In December 2012, her term as Chairperson and Member of the Board of Directors of OCWD expired. Thereafter, she did not return to OCWD. She did not receive any of the ND either from the COA or from any personnel of OCWD. She was not aware that cases were filed against her before the Office of the Ombudsman relating to the above-captioned cases. She was not able to attend or submit her evidence during the preliminary investigation as she did not receive any summons from the Office of the Ombudsman. It was only when the Warrants of Arrests were issued by this Court that she became cognizant of the cases filed against her.

She submitted her comments and documents to Baloncio, relating to the audit investigation being conducted by the Audit Team of COA. She also submitted to the Administration Division Manager the documents relative to her Budget Utilization Requests, but she did not retain copies of the same. The Administration Division Manager of OCWD, after verifying the documents submitted by her, certified that the supporting documents submitted are valid, proper and legal, and that the expenses/advances are necessary and lawful.

Accused Silagon further attested that as Chairperson of the Board of OCWD, she is not an accountable officer. The amounts represented by the Disbursement Vouchers for the de-annexation expenses and organizational costs are legal and are supported by a valid Resolution from the Board of Directors of OCWD.<sup>137</sup>

On cross-examination, accused Silagon admitted that no written contract was entered into between her and Mayor Almonte in relation to the de-annexation of OCWD. She further admitted that the purpose of the Board Resolution allocating funds for the reimbursement and payment of administrative expenses and organizational cost incurred for the de-annexation is mainly to reimburse her of the alleged expenses. Accused Silagon also admitted that she received nearly Five Million Pesos (Php5,000,000.00), which is the aggregate amount involved in these cases.



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<sup>137</sup> Judicial Affidavit of Evelyn Catharine O. Silagon dated January 26, 2023 (Records, Vol. 11, pp. 123-137)

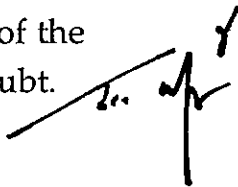
Whenever she is in Manila, she simply calls her co-accused to prepare the payment.<sup>138</sup>

On February 1, 2023, this Court admitted in evidence the following documentary exhibits:<sup>139</sup>

Exhibit	Description
"1" and "1-A" Silagon	Board Resolution (prosecution's Exhibits "B-4" and "B-5"
"2, Silagon, "3", "4", "5", "6", "7", "8", "9", "10", "11", "12", "13", "14", "15", "16", "17", "18", "19", "20", "21", "22", "23", "24", "25", "26", "27", "28", "29", "30", "31", "32", "33", "34", "35", "36", "37", "38", "39", "40"	Box A of the Budget Utilization Requests (prosecution's Exhibits "C-1", "D-1", "E-1", "F-1", "G-1", "I-1", "J-1", "K-1", "L-1", "M-1", "KK-2", "LL-2", "MM-2", "NN-1", "OO-1", "QQ-1", "UU-1", "NNN-2", "OOO-2", "PPP-2", "QQQ-2", "RRR-2", "SSS-2", "TTT-2", "UUU-2", "VVV-2", "YYY-2", "ZZZ-2", "AAAA-2", "EEEE-1", "FFFF-2", "GGGG-2", "HHHH-2", "IIII-2", "JJJJ-2", "KKKK-2", "LLLL-2", "MMMM-2", "NNNN-2", "OOOO-2"
"41" Silagon, "43", "44", "45", "46", "47", "48", "49", "50", "51", "52", "53", "54", "55", "56", "57", "58", "59", "60", "61", "62", "63", "64", "65", "66", "67", "68", "69", "70", "71", "72", "73", "74", "75", "76", "77", "78", "79", "80", "81", "82", "83", "84", "85", "86", "87", "88", "89", "90", "91", "92", "93", "94", "95", "96", "97", "98", "99", "100", "101", "102", "103", "104", "105", "106", "107", "108", "109", "110", "111", "112", "113", "114", "115", "116", "117", "118", "119", "120", "121", "122", "123", "124", "125", "126", "127", "128", "129", "130"	Box A of the Disbursement Voucher (prosecution's Exhibits "C", "D", "E", "F", "G", "H", "I", "J", "K", "L", "M", "N", "O", "P", "Q", "R", "S", "T", "U", "V", "W", "X", "Y", "Z", "AA", "BB", "CC", "DD", "EE", "FF", "GG", "HH", "II", "JJ", "KK", "LL", "MM", "NN", "OO", "PP", "QQ", "RR", "SS", "TT", "UU", "VV", "WW", "XX", "YY", "ZZ", "AAA", "BBB", "CCC", "DDD", "EEE", "FFF", "GGG", "HHH", "III", "JJJ", "KKK", "LLL", "MMM", "NNN", "OOO", "PPP", "QQQ", "RRR", "SSS", "TTT", "UUU", "VVV", "WWW", "XXX", "YYY", "ZZZ", "AAAA", "BBBB", "CCCC", "DDDD", "EEEE", "FFFF", "GGGG", "HHHH", "IIII", "JJJJ", "KKKK", "LLLL", "MMMM", "NNNN", "OOOO"

MEMORANDUM OF THE PROSECUTION

In its Memorandum, the prosecution argues that the elements of the crime of malversation were sufficiently proven beyond reasonable doubt.




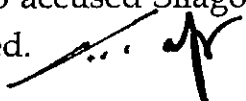
<sup>138</sup> TSN dated February 1, 2023  
<sup>139</sup> Records, Vol. 11, pp. 141-142

First, it was established that at the time material to the cases, the accused occupied and acted in the following official capacity/positions in Oroquieta City Water District (OCWD), to wit:

Evelyn Catherine O. Silagon	Chairperson of the Board of Directors (BOD)
Ricardo M. Ravacio	General Manager
Bobbith Alone Baloncio	Department Manager
Diego T. Yew	Member of the BOD
Rosalyn P. Policarpio	Administrative Division Manager
Arleen C. Adlaon	Finance Officer
Leonito E. Loma	Corporate Account Analyst
Nelda Antonette B. Cabatingan	Finance Officer
Joey Kim M. Villabert	Finance Officer

According to the prosecution, General Manager Ravacio approved all the disbursement vouchers, while accused Baloncio, Adlaon, Policarpio, Loma, Cabatingan and Villabert, acting in the exercise of their official functions, certified as to the lawfulness of the disbursements and that they were supported by documents. They were thus all accountable officers in charge in the custody and control of the funds of the OCWD.

Moreover, the evidence on record shows that the aforementioned public officers have conspired with the payees of the illegal disbursements, *i.e.*, Silagon, Loma, Ravacio and Yew. Accused Silagon had admitted in open court during her cross-examination that she has received nearly Php5,000,000.00 from OCWD. Receipt by accused Silagon of the amount involved in the Informations were made possible by the active participation of her co-accused. Accused Baloncio, Adlaon, Policarpio and Villabert also admitted that they have respectively signed and certified the disbursement vouchers that the payments made to accused Silagon are necessary, lawful, incurred under their direct supervision; the supporting documents thereof are complete and proper; and funds are available when in truth and in fact, no supporting documents were attached to the disbursement vouchers when they signed the same. In some instances, OCWD funds were already released to accused Silagon even before a disbursement voucher is signed or prepared.



DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 69 of 104

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The prosecution further stresses that "each accused criminally acted in their official capacity, and their concerted acts show the same purpose or common design which is to allow accused Silagon to appropriate public funds from OCWD without any legal basis and for her personal benefit and gain, and are united in its execution." Also, "[t]he existence of Board Resolution No. 068 s. 10-18-10 which allowed payment for de-annexation organizational cost does not negate the fact that accused, in conspiracy with one another, took, misappropriate or consented to the misappropriation of public funds from OCWD without any legal and valid supporting documents. Further, upon demand, they failed to liquidate and account for the said amounts." Thus, the prosecution posits that all accused are liable for malversation of public funds under Article 217 of the Revised Penal Code.<sup>140</sup>

**MEMORANDUM OF ACCUSED SILAGON**

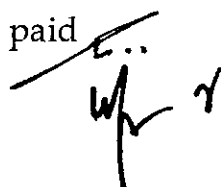
In her Memorandum, accused Silagon adamantly insists that no evidence was presented to prove that she is an accountable officer. If at all, the evidence adduced during trial only proves that she is a Member and Chairperson of the Board of Directors of OCWD. As such, she has no custody or control of the funds or properties of OCWD, and is not bound to later account for them.

Accused Silagon further argues that the amounts she received were not entrusted to her for the account of OCWD, but to cover the payments for the de-annexation cost and organizational cost which, by the evidence on record, were advanced by accused Silagon during the de-annexation of OCWD from MOWD. The appropriation was supported by a valid Resolution of the Board of Directors of OCWD.

Accused Silagon also advances that the prosecution failed to prove, as required by the law and jurisprudence, the alleged conspiracy. There is nothing on the evidence on record that the accused, other than accused Silagon, have interest in the amounts represented by the subject disbursement vouchers. There is also no proof that the other accused had benefitted from the payments received by accused Silagon. In fact, the other accused believed in good faith that accused Silagon was entitled to be paid

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<sup>140</sup> Records, Vol. 10, pp. 149-167

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DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 70 of 104

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for the expenses she advanced for the de-annexation and organizational costs.

More importantly, accused Silagon posits that the fourth element, i.e., that the accused must have appropriated, taken or misappropriated, or has consented to, or through abandonment or negligence, permitted the taking by any other person of such funds or property, was not proven during trial, and on the contrary, said element was even denied by the evidence presented on record.

**MEMORANDUM OF ACCUSED ADLAON AND POLICARPIO**

Accused Adlaon and Policarpio claim that they had no custody or control of, and were not accountable for, the funds of OCWD by reason of the duties of their respective offices. The prosecution evidence clearly showed that accused Adlaon and Policarpio were mere Customer Service Assistants of OCWD. Further, even prosecution witness Suminguit found no document showing their respective authority to sign Boxes "A" and "B" of the disbursement vouchers.

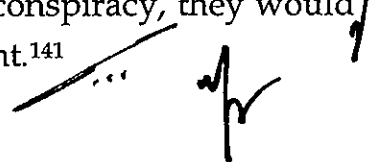
They further emphasize that not one of the Informations where either of them was impleaded state that the amounts indicated in the disbursement vouchers were paid to either of them. In fact, accused Silagon admitted to having received the said amounts, and claimed the same to be due her as payment for the successful de-annexation of OCWD.

It was also shown that OCWD funds were long disbursed before the disbursement vouchers were signed by Adlaon and/or Policarpio. According to them, "the disbursement vouchers did not lead to the disbursement of OCWD funds. The said vouchers merely documented the disbursement after the fact."

Neither of them connived or conspired with their co-accused, or anyone else, in disbursing the funds of OCWD. They had no choice but to follow the instructions of accused Silagon, directed through accused Baloncio. When they summoned the courage to protest and refuse to sign the disbursement vouchers, both of them suffered harassment from their superiors. Had they been truly part of a supposed conspiracy, they would have been spared from harassment and maltreatment.<sup>141</sup>

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<sup>141</sup> Records, Vol. 11, pp. 173-206

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DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 71 of 104

x-----x

**MEMORANDUM OF ACCUSED VILLABERT**

In his Memorandum, accused Villabert points out that the prosecution failed to present evidence relative to his employment status with OCWD. Although he admitted that he is a mere Job Order worker of OCWD within the periods material to the instant cases, his position did not make him a person responsible for the custody or control of funds. Hence, the second element of the crime is wanting.

Also, the prosecution failed to establish that the accused appropriated, took, misappropriated or consented or, through abandonment or negligence, permitted another person to take government funds. The prosecution's heavy reliance on the audit findings of the COA is misplaced considering that the audit team did not have personal knowledge of the fact and circumstances surrounding the transactions involved in these cases.

Finally, the evidence of the prosecution, both testimonial and documentary, are insufficient to establish conspiracy by, among, or between any of the accused. On the contrary, accused Villabert denied liability and emphasized that he did not act with voluntariness when he affixed his signature on the twenty-two (22) disbursement vouchers. It was his young age, reverence to his college professors, and fear of losing his source of income that motivated him to comply with the verbal order to sign the disbursement vouchers as a Finance Officer. He also simply obeyed the instructions to transmit money from OCWD to accused Silagon as part of his role in the office.<sup>142</sup>

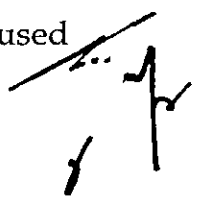
**MEMORANDUM OF ACCUSED BALONCIO**

Accused Baloncio centers her argument on the failure of the prosecution to prove that she was an accountable officer as defined by law and COA rules, and that the funds released as evidenced by the disbursement vouchers were under her custody or control by reason of the duties of her office.

Accused Baloncio also argues that the prosecution failed to show that the funds released to the payees were in fact misappropriated, taken or used

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<sup>142</sup> Records, Vol. 11, pp. 207-242



## DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 72 of 104

x-----x

for personal gain. Notwithstanding the testimonies of the COA Auditors relevant to the disbursement vouchers and issuance of NS and ND, the pieces of evidence do not establish beyond reasonable doubt that the payments were misappropriated by the accused.

Moreover, having repeatedly protested the processing of the disbursement vouchers without supporting documents by reason of her professional judgment and reservations, it cannot be said that accused Baloncio conspired with her co-accused in committing the crime. Instead, she signed Box "A" of the disbursement vouchers not on her own accord but only upon the express directive and order of her superiors.

What is clear, according to accused Baloncio, is that the witnesses for the prosecution appears to have no personal knowledge of the events that they testified on. As such, the presumption of innocence of accused Baloncio has not been overturned and she must be acquitted for failure to establish the elements of the crime.<sup>143</sup>

## THE COURT'S RULING

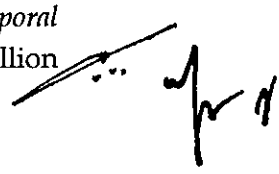
Malversation is defined and penalized under Article 217 of the Revised Penal Code, to wit:

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

1. The penalty of *prision correccional* in its medium and maximum periods, if the amount involved in the misappropriation or malversation does not exceed Forty thousand pesos (P40,000).
2. The penalty of *prision mayor* in its minimum and medium periods, if the amount involved is more than Forty thousand pesos (P40,000) but does not exceed One million two hundred thousand pesos (P1,200,000).
3. The penalty of *prision mayor* in its maximum period to *reclusion temporal* in its minimum period, if the amount involved is more than One million

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<sup>143</sup> Records, Vol. 11, pp. 244-290





## DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 73 of 104

x-----x

two hundred thousand pesos (P1,200,000) but does not exceed Two million four hundred thousand pesos (P2,400,000).

4. The penalty of *reclusion temporal*, in its medium and maximum periods, if the amount involved is more than Two million four hundred thousand pesos (P2,400,000) but does not exceed Four million four hundred thousand pesos (P4,400,000).

5. The penalty of *reclusion temporal* in its maximum period, if the amount involved is more than Four million four hundred thousand pesos (P4,400,000) but does not exceed Eight million eight hundred thousand pesos (P8,800,000). If the amount exceeds the latter, the penalty shall be *reclusion perpetua*.

In all cases, persons guilty of malversation shall, also suffer the penalty of perpetual special disqualification and a fine equal to the amount of the funds malversed or equal to the total value of the property embezzled.

The failure of a public officer to have duly forthcoming any public funds or property with which he is chargeable, upon demand by any duly authorized officer, shall be *prima facie* evidence that he has put such missing funds or property to personal uses.<sup>144</sup>

The essential elements of malversation are: (1) that the offender is a public officer; (2) that he or she had custody or control of funds or property by reason of the duties of his or her office; (3) that those funds or property were funds or property for which he or she was accountable; and (4) that he or she appropriated, took, misappropriated or consented or, through abandonment or negligence, permitted another person to take them.<sup>145</sup>

In *Pondevida vs. Sandiganbayan*,<sup>146</sup> the Supreme Court held that "[m]alversation may be committed by appropriating public funds or property; by taking or misappropriating the same; by consenting, or through abandonment or negligence, by permitting any other person to take such public funds or property; or by being otherwise guilty of the misappropriation or malversation of such funds or property." The High Court added that "[a] public officer may be liable for malversation even if he [or she] does not use public property or funds under his [or her] custody

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<sup>144</sup> As amended by R.A. No. 10951, An Act Adjusting The Amount Or The Value Of Property And Damage On Which A Penalty Is Based, And The Fines Imposed Under The Revised Penal Code, Amending For The Purpose Act No. 3815, Otherwise Known As "The Revised Penal Code", As Amended

<sup>145</sup> *Corpuz vs. People*, G.R. No. 241383, June 8, 2020; *Venezuela vs. People*, G.R. No. 205693, February 14, 2018; *Pondevida vs. Sandiganbayan*, G.R. Nos. 160929-31, August 16, 2005

<sup>146</sup> G.R. Nos. 160929-31, August 16, 2005

DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 74 of 104

x-----x

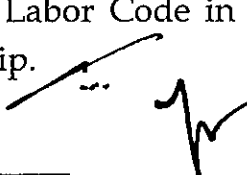
for his [or her] personal benefit, but consents to the taking thereof by another person, or, through abandonment or negligence, permitted such taking."

In *Zoleta vs. Sandiganbayan*,<sup>147</sup> the Supreme Court elucidated that "[m]alversation is committed either intentionally or by negligence. The dolo or the culpa present in the offense is only a modality in the perpetration of the felony. Even if the mode charged differs from the mode proved, the same offense of malversation is involved and conviction thereof is proper. All that is necessary for conviction is sufficient proof that the accountable officer had received public funds, that he [or she] did not have them in his [or her] possession when demand therefor was made, and that he [or she] could not satisfactorily explain his [or her] failure to do so. Direct evidence of personal misappropriation by the accused is hardly necessary as long as the accused cannot explain satisfactorily the shortage in his [or her] accounts."

Anent the first element, it is evident that accused Silagon, Baloncio, Cabatingan, Policarpio and Adlaon were public officers, having been appointed as Chairperson, Department Manager, Finance Officer, and Customer Service Assistants, respectively, of OCWD during the period material to the instant cases. They fall within the definition of a public officer under Section 203 of the Revised Penal Code, *viz*:

Article 203. Who are public officers. - For the purpose of applying the provisions of this and the preceding titles of this book, any person who, by direct provision of the law, popular election or appointment by competent authority, shall take part in the performance of public functions in the Government of the Philippine Islands, or shall perform in said Government or in any of its branches public duties as an employee, agent or subordinate official, of any rank or class, shall be deemed to be a public officer.

As regards accused Villabert, records disclose that he was a mere Job Order worker, albeit designated as a Finance Officer, at the time he signed the subject disbursement vouchers. It is settled that workers under Job Order and/or Individual Contract of Service arrangement are neither covered by the Civil Service Law for they are not considered as government employees, nor the Labor Code in view of the absence of an employer-employee relationship.



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<sup>147</sup> G.R. No. 185224, July 29, 2015

DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 75 of 104

x-----x

With respect to the second element, Section 101 of Presidential Decree No. 1445, otherwise known as the "Government Auditing Code of the Philippines", defines an accountable public officer as a public officer who, by reason of his or her office, is accountable for public funds or property, thus:

Section 101. Accountable officers; bond requirement.

1. Every officer of any government agency whose duties permit or require the possession or custody of government funds or property shall be accountable therefor and for the safekeeping thereof in conformity with law. xxx

There is also no dispute that the subject funds are public in character, as they were funds belonging to the OCWD. In *De Jesus, Et Al. vs. Civil Service Commission*,<sup>148</sup> the Supreme Court held that water districts are government-owned and controlled corporations ("GOCC") with original charters, since they are created pursuant to P.D. No. 198.<sup>149</sup> Therefore, the funds of OCWD are public funds.

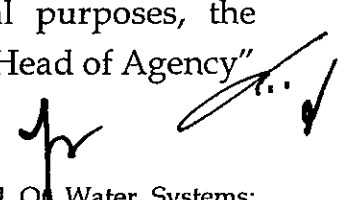
In their defense, accused Silagon, Baloncio, Policarpio, Adlaon, and Villabert argue that they are neither accountable officers as defined by law and COA rules nor responsible for the custody or control of OCWD funds by reason of the duties of their respective offices. The prosecution, on the other hand, advances that accused Baloncio, Cabatingan, Policarpio, Adlaon and Villabert, having certified the lawfulness of the disbursements and the completeness of the supporting documents, while accused Silagon, having acted as payee and received the amounts disbursed, are undeniably accountable public officers.

This Court opines that the accountability of accused Silagon as Chairperson of OCWD is explicitly imposed in Section 102 of PD 1445, which states that "[t]he head of any agency of the government is immediately and primarily responsible for all government funds and property pertaining to his [or her] agency." For legal purposes, the Chairperson of the Governing Board is considered as the "Head of Agency"

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<sup>148</sup> G.R. No. 156559, September 30, 2005

<sup>149</sup> Declaring A National Policy Favoring Local Operation And Control Of Water Systems; Authorizing The Formation Of Local Water Districts And Providing For The Government And Administration Of Such Districts; Chartering A National Administration To Facilitate Improvement Of Local Water Utilities; Granting Said Administration Such Powers As Are Necessary To Optimize Public Service From Water Utility Operations, And For Other Purposes



DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 76 of 104

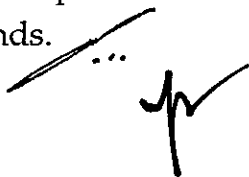
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of a GOCC.<sup>150</sup> Moreover, accused Silagon is one of the authorized signatories of OCWD checks, even with respect to those where she was named as the payee. It is also worth emphasizing that accused Silagon did not deny having received the funds covered by the subject disbursement vouchers. In fact, she declared that the monies she received were owed to her by OCWD as reimbursement for the expenses she incurred and services rendered in relation to the de-annexation of the water district.

Accused Cabatingan, as appointed Finance Officer of OCWD, is also accountable for OCWD funds or properties by reason of the duties of her office. As regards accused Baloncio, Policarpio and Adlaon, although they occupied positions which do not ordinarily entail control and responsibility over the funds of OCWD, they nevertheless assumed and performed the functions of Department Manager-C, Admin Division Manager, Finance Officer/HRMO, certified the lawfulness of the disbursements and the completeness of the supporting documents, and even acted as payees of the amounts disbursed, as reflected in the subject disbursement vouchers and checks.

Even granting that accused Baloncio, Policarpio and Adlaon are not accountable public officers by definition of law and COA rules, the Supreme Court stressed in *Barriga vs. Sandiganbayan*<sup>151</sup> "that a public officer who is not in charge of public funds or property by virtue of [his or] her official position, or even a private individual, may be liable for malversation or illegal use of public funds or property if such public officer or private individual conspires with an accountable public officer to commit malversation or illegal use of public funds or property."

On this score, the prosecution theorizes that each accused connived, confederated and mutually helped one another in allowing accused Silagon to appropriate public funds from OCWD without any legal basis, and for her personal benefit and gain. The matrix below summarizes the supposed participation of each accused in the questioned disbursements of OCWD funds.

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<sup>150</sup> Code of Corporate Governance for GOCCs, GCG Memorandum Circular No. 2012-07

<sup>151</sup> G.R. NOS. 161784-86. April 26, 2005

**DECISION**

**People vs. Silagon, Et Al.**

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 77 of 104

x-----x

Case No.	Date (2010)	DV No.	Persons Responsible for the disbursement			
			Certified		Approved	Payee
			Box A <sup>152</sup>	Box B <sup>153</sup>	Box C <sup>154</sup>	Box D
0533	May 4	2010-04-020	Balancio	Cabatingan	Ravacio	Silagon
0534	May 4	2010-05-025	Balancio	Cabatingan	Ravacio	Silagon
0535	May 5	2010-05-027	Balancio	Cabatingan	Ravacio	Berenguel*
0536	May 6	2010-05-34	Balancio	Cabatingan	Ravacio	Loma*
0537	May 7	2010-05-37	Balancio	Cabatingan	Ravacio	Berenguel*
0538	May 11	2010-05-028	Balancio	Cabatingan	Ravacio	Loma <sup>155</sup>
0539	May 11	2010-05-46	Balancio	Cabatingan	Ravacio	Loma <sup>156</sup>
0540	May 13	2010-05-57	Balancio	Cabatingan	Ravacio	Silagon
0541	May 14	2010-05-61	Balancio	Cabatingan	Ravacio	Silagon
0542	May 17	2010-05-66	Balancio	Cabatingan	Ravacio	Silagon
0543	May 17	2010-05-70	Balancio	Cabatingan	Ravacio	Silagon
0544	May 19	2010-05-082	Balancio	Cabatingan	Ravacio	Silagon*
0545	May 19	2010-05-083	Balancio	Cabatingan	Ravacio	Silagon*
0546	May 20	2010-05-090	Balancio	Cabatingan	Ravacio*	Silagon*
0547	May 27	2010-05-113	Balancio	Cabatingan	Ravacio	Silagon* <sup>157</sup>
0548	May 31	2010-05-119	Balancio*	Cabatingan	Ravacio	Silagon*
0549	June 2	2010-06-134	Balancio	Cabatingan	Ravacio	Silagon*
0550	June 3	2010-06-133	Balancio	Cabatingan	Ravacio	Loma* <sup>158</sup>
0551	June 10	2010-06-148	Balancio	Cabatingan	Ravacio	Silagon*
0552	June 11	2010-06-154	Balancio	Cabatingan	Ravacio	Silagon
0553	June 11	2010-06-161	Balancio	Cabatingan	Ravacio	Silagon*
0554	June 17	2010-06-184	Policarpio	Cabatingan	Ravacio	Silagon
0555	June 18	2010-06-185	Policarpio	Cabatingan	Ravacio	Silagon* <sup>159</sup>
0556	June 25	2010-06-203	Policarpio	Cabatingan	Ravacio	Silagon*
0557	June 28	2010-06-204	Policarpio*	Cabatingan	Ravacio	Silagon* <sup>160</sup>
0558	June 29	2010-06-207	Policarpio	Cabatingan	Ravacio	Silagon
0559	July 1	2010-07-212	Policarpio	Cabatingan	Ravacio	Silagon
0560	July 1	2010-07-213	Policarpio	Cabatingan	Ravacio	Silagon
0561	July 8	2010-07-231	Policarpio	Cabatingan	Ravacio	Silagon*
0562	July 8	2010-07-232	Policarpio	Cabatingan	Ravacio	Yew
0563	July 15	2010-07-255	Policarpio	Cabatingan	Ravacio	Silagon
0564	July 22	2010-07-268	Policarpio	Cabatingan	Ravacio	Silagon

<sup>152</sup> Certified: Expenses/ Advances necessary, lawful and incurred under my direct supervision

<sup>153</sup> Certified: Supporting documents complete, proper and funds available

<sup>154</sup> Approved for Payment

\* No signature

<sup>155</sup> Signed by accused Ravacio

<sup>156</sup> Signed by accused Ravacio

<sup>157</sup> No signature in the disbursement voucher but there is an Acknowledgment Receipt evidencing receipt of payment by accused Silagon

<sup>158</sup> Signed by accused Ravacio

<sup>159</sup> No signature in the disbursement voucher but there is a Deposit Slip evidencing receipt of payment by a certain Maclang

<sup>160</sup> No signature in the disbursement voucher but there is a Deposit Slip evidencing receipt of payment by a certain Maclang

*[Handwritten signature]*

DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 78 of 104

x-----x

0565	July 23	2010-07-275	Policarpio	Cabatingan	Ravacio	Loma* <sup>161</sup>
0566	July 28	2010-07-286	Policarpio*	Cabatingan	Ravacio	Silagon
0567	Aug 3	2010-08-298	Policarpio	Cabatingan	Ravacio	Silagon / Villabert
0568	Aug 6	2010-08-304	Policarpio*	Cabatingan	Ravacio	Silagon / Loma
0569	Aug 9	2010-08-308	Policarpio	Cabatingan	Ravacio	Silagon / Villabert
0570	Aug 10	2010-08-314	Policarpio	Cabatingan	Ravacio	Yew
0571	Aug 11	2010-08-315	Policarpio	Cabatingan	Ravacio	Silagon* / Loma
0572	Aug 13	2010-08-332	Policarpio	Cabatingan	Ravacio	Silagon / Villabert
0573	Aug 16	2010-08-339	Policarpio	Cabatingan	Ravacio	Silagon / Loma
0574	Aug 20	2010-08-3461	Policarpio	Cabatingan	Ravacio	Yew
0575	Aug 27	2010-18-357	Policarpio	Cabatingan	Ravacio	Silagon / Loma
0576	Aug 31	2010-08-363	Policarpio	Cabatingan	Ravacio	Silagon / Loma
0577	Sept 2	2010-08-368	Policarpio	Cabatingan	Ravacio	Silagon / Loma
0578	Sept 15	2010-09-400	Policarpio	Adlaon	Ravacio	Silagon
0579	Sept 20	2010-09-407	Policarpio	Adlaon	Ravacio	Silagon
0580	Sept 29	2010-09-421	Policarpio	Adlaon	Ravacio	Silagon
0581	Oct 4	2010-10-436	Policarpio	Adlaon*	Ravacio	Silagon*
0582	Oct 6	2010-10-437	Policarpio	Adlaon	Ravacio	Silagon
583	Oct 7	2010-10-441	Policarpio	Adlaon	Ravacio	Silagon*
0584	Oct 11	2010-10-446	Policarpio	Adlaon	Ravacio*	Silagon
0585	Oct 13	2010-10-448	Policarpio*	Adlaon	Ravacio	Silagon
0586	Oct 15	2010-10-457	Policarpio*	Adlaon	Ravacio	Silagon
0587	Oct 20	2010-10-466	Policarpio*	Adlaon	Ravacio	Silagon
0588	Oct 21	2010-10-468	Policarpio*	Adlaon	Ravacio	Silagon
0589	Oct 22	2010-10-471	Policarpio*	Adlaon	Ravacio	Silagon
0590	Oct 28	2010-10-476	Policarpio*	Adlaon*	Ravacio	Silagon
0591	Nov 2	2010-11-493	Policarpio	Adlaon	Ravacio	Silagon*
0592	Nov 3	2010-11-494	Policarpio*	Adlaon	Ravacio	Silagon
0593	Nov 8	2010-11-501	Policarpio	Adlaon	Ravacio	Yew
0594	Nov 9	2010-11-503	Policarpio	Villabert	Ravacio	Silagon
0595	Nov 11	2010-11-504	Policarpio	Villabert	Ravacio	Silagon
0596	Nov 12	2010-11-514	Policarpio*	Villabert*	Ravacio	Silagon
0597	Nov 15	2010-11-519	Policarpio	Villabert	Ravacio	Silagon
0598	Nov 17	2010-11-520	Policarpio	Villabert	Ravacio	Silagon
0599	Nov 18	2010-11-523	Policarpio	Villabert*	Ravacio	Silagon

<sup>161</sup> Signed by Ravacio and charged against the fund through cash withdrawal

# DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 79 of 104

x-----x

0600	Nov 18	2010-11-524	Policarpio	Villabert*	Ravacio	Silagon
0601	Nov 19	2010-11-528	Policarpio	Villabert*	Ravacio	Silagon
0602	Nov 18	2010-11-534	Policarpio	Villabert*	Ravacio	Silagon
0603	Nov 19	2010-11-535	Policarpio*	Villabert	Ravacio	Yew
0604	Nov 25	2010-11-540	Balancio	Villabert*	Ravacio	Silagon
0605	Nov 30	2010-11-555	Balancio	Villabert*	Ravacio	Silagon
0606	Nov 30	2010-11-559	Balancio	Villabert*	Ravacio	Yew
0607	Dec 2	2010-12-556	Balancio	Villabert	Ravacio	Silagon
0608	Dec 3	2010-12-560	Balancio	Villabert	Ravacio	Silagon
0609	Dec 6	2010-12-563	Balancio	Villabert	Ravacio	Silagon
0610	Dec 7	2010-12-565	Balancio	Villabert*	Ravacio	Silagon
0611	Dec 7	2010-12-617	-	-	-	Silagon
0612	Dec 13	2010-12-568	Cabatingan*	Villabert*	Ravacio	Silagon
0613	Dec 14	2010-12-577	Balancio	Villabert	Ravacio	Silagon
0614	Dec 16	2010-12-590	Balancio	Villabert	Ravacio	Silagon
0615	Dec 17	2010-12-591	Balancio	Villabert	Ravacio	Silagon
0616	Dec 20	2010-12-594	Balancio	Villabert	Ravacio	Silagon
0617	Dec 20	2010-12-595	Balancio	Villabert	Ravacio	Yew
0618	Dec 21	2010-12-600	Balancio	Villabert	Ravacio	Silagon
0619	Dec 22	2010-12-602	Balancio	Villabert	Ravacio	Silagon
0620	Dec 22	2010-12-603	Balancio	Villabert	Ravacio	Silagon
0621	Dec 23	2010-12-604	Balancio	Villabert	Ravacio	Silagon
0622	Dec 28	2010-12-615	Balancio	Villabert	Ravacio	Silagon
0623	Dec 28	2010-12-625	Balancio	Villabert	Ravacio	Silagon

The Supreme Court elaborately discussed the concept of conspiracy in *Zapanta vs. People of the Philippines*<sup>162</sup>, citing *People vs. Bautista*,<sup>163</sup>, to wit:

Judge Learned Hand once called conspiracy "the darling of the modern prosecutor's nursery." There is conspiracy when two or more persons agree to commit a felony and decide to commit it. Conspiracy as a mode of incurring criminal liability must be proven separately from and with the same quantum of proof as the crime itself. Conspiracy need not be proven by direct evidence. After all, secrecy and concealment are essential features of a successful conspiracy. Conspiracies are clandestine in nature. It may be inferred from the conduct of the accused before, during and after the commission of the crime, showing that they had acted with a common purpose and design. Paraphrasing the decision of the English Court in *Regina v. Murphy*, conspiracy may be implied if it is proved that two or more persons aimed by their acts towards the accomplishment

<sup>162</sup> G.R. Nos. 192698-99, April 22, 2015.

<sup>163</sup> G.R. No. 188601, June 29, 2010.

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of the same unlawful object, each doing a part so that their combined acts, though apparently independent of each other, were, in fact, connected and cooperative, indicating a closeness of personal association and a concurrence of sentiment. To hold an accused guilty as a co-principal by reason of conspiracy, he must be shown to have performed an overt act in pursuance or furtherance of the complicity. There must be intentional participation in the transaction with a view to the furtherance of the common design and purpose.

To reiterate, in order to hold an accused guilty as a co-principal by reason of conspiracy, he must be shown to have performed an overt act in pursuance or furtherance of the complicity. Conspiracy can be inferred from, and established by, the acts of the accused themselves when said acts point to a joint purpose and design, concerted action and community of interests. What is determinative is proof establishing that the accused were animated by one and the same purpose. There must be intentional participation in the transaction with a view to the furtherance of the common design and purpose. Conspiracy must, like the crime itself, be proven beyond reasonable doubt for it is a facile device by which an accused may be ensnared and kept within the penal fold. Suppositions based on mere presumptions and not on solid facts do not constitute proof beyond reasonable doubt. (Underscoring supplied)

Although the precise participation of each accused in the subject disbursement vouchers is readily apparent, this Court holds that the evidence on record failed to demonstrate that all accused were animated by one and the same purpose to allow accused Silagon to appropriate public funds from OCWD without any legal basis and for her personal benefit.

*First*, a circumspect examination of the disbursement vouchers involved in the instant cases readily reveals that several disbursement vouchers lack the material or complete signatures of some of the concerned signatories, particularly:

Accused (supposed signatory)	Box A, B, C, or D	DV No. and Case No.
Balancio	Box "A"	2010-05-119 (SB-17-CRM-0548)
Cabatingan	Box "A"	2010-12-568 (SB-CRM-17-0612)
Policarpio	Box "A"	2010-06-204 (SB-CRM-17-0557);



DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 81 of 104

x-----x

		2010-07-286 (SB-CRM-17-0566); 2010-08-304 (SB-CRM-17-0568); 2010-10-448 (SB-CRM-17-0585); 2010-10-457 (SB-CRM-17-0586); 2010-10-466 (SB-CRM-17-0587); 2010-10-468 (SB-CRM-17-0588); 2010-10-471 (SB-CRM-17-0589); 2010-10-476 (SB-CRM-17-0590); 2010-11-514 (SB-CRM-17-0596); and 2010-11-535 (SB-CRM-17-0603)
Adlaon	Box "B"	2010-10-436 ((SB-CRM-17-0581); and 2010-10-476 (SB-CRM-17-0590)
Villabert	Box "B"	2010-11-514 (SB-CRM-17-0596); 2010-11-523 (SB-CRM-17-0599); 2010-11-524 (SB-CRM-17-0600); 2010-11-528 (SB-CRM-17-0601); 2010-11-534 (SB-CRM-17-0602); 2010-11-540 (SB-CRM-17-0604); 2010-11-555 (SB-CRM-17-0605); 2010-11-559 (SB-CRM-17-0606); 2010-12-565 (SB-CRM-17-0610); and 2010-12-568 (SB-CRM-17-0612)
Ravacio	Box "C"	2010-05-090 568 (SB-CRM-17-0546); and 2010-10-446 568 (SB-CRM-17-0584)
Silagon	Box "D"	2010-05-082 (SB-17-CRM-0544); 2010-05-083 (SB-17-CRM-0545); 2010-05-090 (SB-17-CRM-0546); 2010-05-113 (SB-17-CRM-0547); 2010-05-119 (SB-17-CRM-0548); 2010-06-134 (SB-17-CRM-0549); 2010-06-148 (SB-17-CRM-0551); 2010-06-161 (SB-17-CRM-0553); 2010-06-185 (SB-17-CRM-0555); 2010-06-203 (SB-17-CRM-0556); 2010-06-204 (SB-17-CRM-0557); 2010-07-212 (SB-17-CRM-0559); 2010-07-231 (SB-17-CRM-0561); 2010-10-436 (SB-17-CRM-0581); 2010-10-441 (SB-17-CRM-0583); 2010-11-493 (SB-17-CRM-0591); and 2010-12-615 (SB-17-CRM-0622)
Berenguel	Box "D"	2010-05-027 (SB-CRM-17-0535); and 2010-05-37 (SB-CRM-17-0537)
Loma	Box "D"	2010-05-34 (SB-CRM-17-0536); 2010-05-028 (SB-CRM-17-0538); 2010-05-46 (SB-CRM-17-0539);

*[Handwritten signature]*

		2010-06-133 (SB-CRM-17-0550); and 2010-07-275 (SB-CRM-17-0565)
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Without the material signatures of the concerned personnel in the aforementioned disbursement vouchers, their active participation in furtherance of the conspiracy, much less the actual commission of the crime itself, is not adequately proved with moral certainty. There is basically no overt act that can be attributed to them sufficient to hold them guilty in the aforementioned criminal cases.

*Second*, as a standard procedure, the accomplishment of a disbursement voucher precedes the preparation of a check for payment to the claimant. Here, the totality of evidence produced during trial leads to the conclusion that the disbursement vouchers were prepared only after the checks had been encashed and the proceeds sent to Chairperson Silagon. That the disbursement vouchers were prepared after the fact of disbursement further explains why OCWD funds were released or withdrawn even without the complete signatures in the disbursement vouchers as adverted to above.

Accused Adlaon testified as follows:

"Q#19: You mentioned of Disbursement Voucher No. 2010-10-441 (Exhibit AAA for the prosecution) covering the October 7, 2010 check with you as payee. You appear to have signed this DV in Box B as Finance Officer, when was this signed by you?

A: I don't remember exactly when ma'am, but definitely Baloncio prepared and made me sign this DV after I sent the cash proceeds of the check to Ms. Silagon ma'am, as was their practice in the other disbursements for organizational costs, where checks were issued first before the DVs were prepared. Please take note that in this DV, the payee indicated is Evelyn Catharine O. Silagon and not me.

Q#20: You also mentioned of Disbursement Voucher No. 2010-10-457 (Exhibit "DDDD" for the prosecution) in relation to the October 15, 2010 Check for Php30,000 and Disbursement Voucher No. 2010-10-466 (Exhibit "EEE" for the prosecution) in relation to the October 20, 20210 check for Php35,000, you appear to have also signed this DV in Box B as Finance Officer, when were these signed by you?

...  4

DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 83 of 104

x-----x

A: I also don't remember exactly when ma'am, but definitely Baloncio prepared and made me sign this [sic] DVs long after the checks were encashed and the proceeds were received by Ms. Silagon ma'am. Again, please take note that in these DVs, the payee indicated is Evelyn Catharine O. Silagon and not me and these DVs bear the signature of Ms. Silagon as having received the payment.

Q#21: To substantiate your testimony, what proof is there, if any, to show that disbursement of OCWD funds were done thru issuance of checks without prior proper preparation of Disbursement Vouchers?

A: Ma'am the prosecution's evidence clearly shows that checks were encashed even without the complete signatures in the Disbursement Vouchers. This is my proof that OCWD funds were disbursed without need of the Disbursement Vouchers.

In particular, Disbursement Vouchers with my name written on Box B, but without my signatures, are:

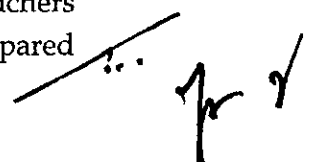
- a. Prosecution's Exhibit WW - DV No. 2010-09-407 subject of SB-17-CRM-0579;
- b. Prosecution's Exhibit YY - DV No. 2010-10-436 subject of SB-17-CRM-0581;
- c. Prosecution's Exhibit HHH - DV No. 2010-10-476 subject of SB-17-CRM-0590;

In addition, OCWD funds for checks covered by Disbursement Vouchers with Rosalyn Policarpio's name in Box A, but without her signature, were disbursed. I refer to you, prosecution's Exhibits "BBB", "CCC", "DDD", "FFF", "GGG", "NNN", "UUU", "DDD".

Also OCWD funds for checks covered by Disbursement Vouchers with Finance Officer Villabert in Box B, but without his signature, were disbursed. I refer to you prosecution's Exhibits "QQQ", "SSS", "DDD", and "TTT".

I must add that OCWD funds for checks covered by Disbursement Vouchers without the signature even of General Manager Ravacio in Box C (Approved for Payment) were disbursed.

Another proof ma'am is that the Disbursement Vouchers were not consecutively numbered when Baloncio prepared

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DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 84 of 104

x-----x

them and had them signed by us. The numbers were belatedly handwritten.”<sup>164</sup>

Accused Policarpio corroborated the foregoing testimony and stressed that the disbursement vouchers were belatedly prepared to give the illegal disbursements and/or withdrawals a semblance of regularity, to wit:

“Q#19: The amounts stated in the Informations, where you are among the accused, are based on Disbursement Vouchers. In these Disbursement Vouchers, your name appears as Division Manager-Admin, indicating that you “[C]ertified: expenses/advances, necessary, lawful and incurred under my direct supervision”, what can you say about this?

A: In September 2010, I was made to sign Disbursement Vouchers for the OCWD de-annexation costs ma’am. These DVs were prepared after the checks were long encashed and the cash proceeds were long sent to Ms. Silagon.

“Q#29: What did you mean by “purely ministerial”?

A: My signing of the DVs did not lead to the disbursement of OCWD funds ma’am. The checks were already issued and encashed before the corresponding DVs were prepared and signed. I had no participation in the disbursement of the funds covered by the DVs that I signed. They made me sign the DVs purely to comply, belatedly I must say, with the requirement that every disbursement of funds must be covered by signed Disbursement Vouchers ma’am. These are my reasons why I said that it was purely ministerial on my part to sign the Disbursement Vouchers ma’am.

Q#30: In addition to your testimony, what other proof is there, if any, to show that disbursement of OCWD funds were done thru issuance of checks without prior proper preparation of Disbursement Vouchers?

A: Ma’am the fact that the Disbursement Vouchers lack complete signatures either in Box A, Box B or Box C is proof enough that funds were disbursed, through check encashments without need of the Disbursement Vouchers. There are vouchers, with my name on them in Box A, but without my signature. There are vouchers with the names of Arleen Adlaon or joey Kim Villabert in Box B but without their signatures. There are vouchers with GM Ravacio’s

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<sup>164</sup> Records, Vol. 10, pp. 156-157

A handwritten signature in black ink, appearing to be 'J. Kim', is located in the bottom right corner of the page.

DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 85 of 104

X-----X

name in Box C for approval of payment, but without his signature. All the checks covered by these vouchers with incomplete signatures were encashed and the proceeds were sent to Ms. Silagon."<sup>165</sup>

Accused Baloncio also pointed out that even without the material signatures of the supposed signatories in the disbursement vouchers, OCWD funds could still be disbursed, thus:

"62. Let me ask you now, Ms. Witness, based on your testimony that you had to sign Box A of the DV before it can be processed, would it be safe for us to presume that no disbursement of funds can be processed if you do not sign Box A?

A: Supposedly, yes, that is under the regulation of COA;

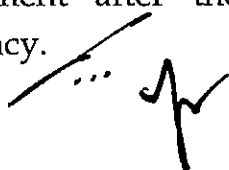
63. Why did you say supposedly, Ms. Witness?

A: I said that because regardless of whether or not I affix my signature on Box A of the DVs, the then chair[person] and general manager can still release the funds despite the funding constraint and lack of DV signatories since they themselves were the check signatories.

64. Do you have proof that indeed the Chair[person] of the Board and the General Manager were able to disburse funds even without you signing on Box A of the DVs?

A: Yes, I do. I would like to refer to the Audit findings of the Auditors in Prosecution Exhibit SSSS-4."<sup>166</sup>

Considering that the subject checks and proceeds thereof were released to accused Silagon before the preparation and approval of the corresponding disbursement vouchers, it cannot be said that accused Baloncio, Cabatingan, Policarpio, Adlaon, and Villabert conspired with one another to facilitate the release of OCWD funds to accused Silagon. Their involvement after the fact of disbursement belies the existence of conspiracy.



<sup>165</sup> Records, Vol. 10, pp. 172 & 174

<sup>166</sup> Records, Vol. 11, p. 12

DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 86 of 104

x-----x

*Third*, accused Baloncio, Cabatingan, Policarpio, and Adlaon raised or expressed their objections and protestations in affixing their signatures on the disbursement vouchers. Accused Cabatingan attested, to wit:

"12. Q: What is your proof, if any, that you indeed raised your concerns in signing the disbursement vouchers?

A: I first verbally informed Ms. Baloncio of my concerns and then I wrote a letter to GM Ravacio and even suggested that we first seek the assistance of the Commission on Audit before proceeding especially if the supporting documents are lacking or not complete.

13. Q: How did they respond when you raised these concerns?

A: Ms. Baloncio said that I can sign the DVs ma'am and GM Ravacio issued a Memorandum stating that the Board, through Chair[person] Silagon issued a Memorandum to still proceed with the payment of organizational costs. GM Ravacio even attached said Memorandum. Then GM Ravacio directed me to certify the vouchers and proceed with the payment of organizational cost. He also assured to me that the required documents shall follow and to be transmitted by Chair[person] Silagon.

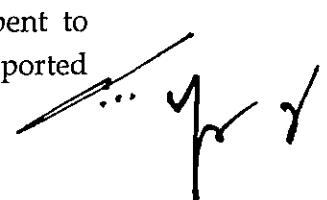
15. Q: What was your response to the Memorandum of GM Ravacio, if any?

A: I and my Department Head Ms. Baloncio wrote a letter to GM Ravacio informing him that we will certify the vouchers and process the payment of the claims only in compliance to his memorandum but not in accordance to our own personal judgments."

Accused Baloncio shared the same sentiment and testified that:

"31. What did you do then after being confronted with the fact that these authorized officials and Ms. Silagon did not produce documentation to satisfy your requirements before you signed Box A of the DV?

A. That was when I submitted my protest to the head of Agency, the late accused GM Ricardo Ravacio, to the effect that I could not process the DVs because while organizational cost are valid and legal, and there were actual expenses spent to organize the new water district, the DVs were not supported

A handwritten signature in black ink, appearing to be a stylized 'Y' or 'J' followed by a checkmark-like flourish.

DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 87 of 104

x-----x

with documents to substantiate the claims, and there were instances that there were two (2) payees on the DVs lending doubt as to who really spent the amount which was being reimbursed or paid. It was my stand that while there was no COA-provided list of the supporting documents for claims under the Other Assets-Organizational Cost account, at least there would have been supporting documents similar to or pertinent to the particular expense that were capitalized under the Other Assets accounts;

32. What do you mean by documents pertinent or similar to a particular expense, you just mentioned, Ms. Witness?

A. I meant for example if the claim is for purchase of equipment, the required documents shall be that of Purchase of Equipment under the prevailing guidelines of COA, or if they were for salaries and wages, at least the payroll is an attachment to the DV for the reimbursement under Other Assets – Organizational Cost account, and so on and so forth;

33. This protest you mentioned, when did you make the protest?

A. My initial protest was made on April 16, 2010, and verbally every time I was required to sign and process the voucher of the same nature with a reminder that the GM should likewise make a follow up to the chair[person], at least to release photocopies of all documents relating to the de-annexation pending full payment."

In response to their protestations, General Manager Ravacio issued a Memorandum<sup>167</sup> directing both of them to certify the vouchers and proceed with the payment of organizational costs. As such, both accused Cabatingan and Baloncio again wrote a letter dated April 16, 2010<sup>168</sup> addressed to and duly received by General Manager Ravacio which reads:

April 16, 2010

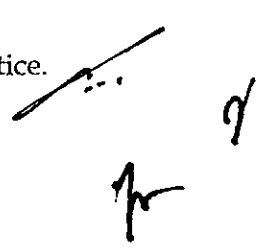
MR. RICARDO M. RAVACIO  
General Manager, OCWD

Dear Sir:

We gladly appreciate that you consider our letter in a short notice.

<sup>167</sup> Exhibit "3-Cabatingan"; Exhibit "2 (Baloncio)"

<sup>168</sup> Exhibit "4-Cabatingan"; Exhibit "3 (Baloncio)"

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DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 88 of 104

x-----x

We also acknowledge the memorandum to proceed [sic] the payment of organizational costs and deannexation expenses.

We will certify the vouchers and process the payment of the claims only in compliance to [sic] your memorandum but not in accordance to [sic] our own professional judgments, with all due respect to you and to the Board of Directors.

Thank you and God Bless.

Sincerely yours,

**BOBBITH A. BALONCIO**

Department Manager

**NELDA ANTONETTE B.**

**CABATINGAN**

Finance Manager

This Court notes that accused Baloncio and Cabatingan continued to convey their objections to the disbursement of funds, as well as their refusal to certify the liquidations of co-accused Silagon, as shown in their succeeding letters dated August 26, 2010; June 10, 2011; June 28, 2011; August 2, 2011; and June 1, 2012.

In view of the objections expressed by accused Baloncio and Cabatingan before signing the disbursement vouchers, they are relieved from liability pursuant to Section 106 of PD 1445, viz:

Section 106. Liability for acts done by direction of superior officer. No accountable officer shall be relieved from liability by reason of his having acted under the direction of a superior officer in paying out, applying, or disposing of the funds or property with which he is chargeable, unless prior to that act, he notified the superior officer in writing of the illegality of the payment, application, or disposition. The officer directing any illegal payment or disposition of the funds or property shall be primarily liable for the loss, while the accountable officer who fails to serve the required notice shall be secondarily liable.

Moreover, this Court opines that the demotion of accused Policarpio, Adlaon, and Cabatingan following their defiance to their superiors and refusal to sign and certify the disbursement vouchers contradicts the existence of conspiracy. Accused Policarpio testified as follows:

*[Handwritten signature]*



DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 89 of 104

x-----x

"Q#26: What, if any, did you do when no supporting document was shown to you?

A: I decided to stop signing vouchers in the latter part of November 2010 ma'am. I raised my concerns in a meeting on November 22, 2010, and the minutes of that meeting can attest to this fact ma'am.

Q#27: I'm showing to you a document which appears to be a Minutes of the Regular meeting of the Oroquieta City Water District (OCWD) on November 22, 2010, which has been marked in evidence as EXHIBIT "7", "7-a" to "7-c" (*Policarpio*), will you please go over the same and tell us what relation has this, if any, to the minutes of meeting that you mentioned?

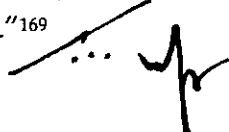
A: I was referring to these same minutes of meeting ma'am. In the paragraph bracketed and marked as Exhibit "7-b-1", my refusal to sign vouchers without compliance with requirements and attachments, was mentioned. I also pointed out that the DVs were not properly numbered.

Q#31: What if any happened after the November 22, 2010 meeting?

A: I was demoted from Division Manager-Admin to General Services Officer effective December 1, 2010 ma'am. In December 2010, they came up with a Resolution on this and I received a Memorandum dated December 8, 2010 from GM Ravacio.

Q#32: What if any happened after December 2010?

A: In January 2011, I was again demoted and I was transferred back to my former position of Customer Service Assistant, but I was not made to go back to my functions as collection officer/teller ma'am. Like Arleen Adlaon who was excommunicated and placed in a glass room, I too had my share of being isolated. I was placed in an isolated room at the back of the office, which I shared with employee Marlon Apduhan, who was sick of liver cirrhosis, a contagious sickness. This was my prize of having complained in the November 22, 2010 meeting and my having refused to sign vouchers."<sup>169</sup>



<sup>169</sup> Judicial Affidavit of Rosalyn P. Policarpio dated June 30, 2022 (Records, Vol. 10, pp. 173-175)

DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 90 of 104

x-----x

On her part, accused Adlaon attested, to wit:

"Q#28: After Ms. Silagon herself assured you that she was gathering the supporting documents, what, if any, supporting documents were shown to you?

A: None ma'am, except the Board Resolution allocating funds for the OCWD organization/de-annexation.

Q#29: What, if any, happened after that?

A: I made good my threat to no longer sign Disbursement Vouchers without supporting documents ma'am.

Q#30: What effect, if any, did that have on your work at OCWD?

A: I earned the ire of the OCWD's top management ma'am, namely Chair[person] Silagon, GM Ravacio and Department Head Baloncio ma'am. They maltreated and harassed me ma'am.

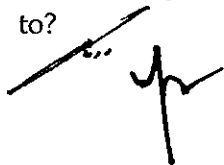
Q#31: How were you maltreated and harassed?

A: I was demoted both in rank from Customer Service Officer B, to Human Resource to a "job order" Coop Staff) and in salary (from Php19,000.00 to Php10,000.00). I have copies of the signed list of Job Order Contract to show this ma'am.

Q#32: I'm showing to you this document denominated as a "Job Order contract" showing "Adlaon, Arleen C." being designated as a "Human Resource Management Officer" with the "(monthly) Rate" of "10,000.00" for the period (of employment) from "16-Oct-10" to "16-April-11", previously marked as Exhibit "1-Adlaon", and this other document denominated as a "Special Job Order Contract" showing "Adlaon, Arleen C." being designated as "COOP Staff" for the period "of employment" from "April 1, 2011" to "April 30, 2011", previously marked as Exhibit "2-Adlaon", will you please go over these documents and tell us what relation have these, if any, to the list of Job Order Contract that you mentioned?

A: I was referring to these same documents ma'am.

Q#33: What, if any, other acts of maltreatment were you subjected to?



DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 91 of 104

x-----x

A: In December 2010, I was made to stay in a glass room, and I would just wait for Baloncio's instructions on what work to do. My co-employees were prevented from interacting with me in that glass room, so I could not "influence" them. Of my co-employees, only Engr. Acosta and Rosalyn Policarpio were brave enough to talk to me, defying the orders of the higher ups.

Then, in January 2011, Ms. Silagon herself instructed me over the phone to report to Petal Foundation, a foundation managed by OCWD Board [M]ember Ramonito Acaac. GM Ravacio instructed to no longer report to OCWD coming from Petal Foundation, and to just go straight home.

Then in August 2011, [my employment] was terminated on the pretext of expiration of Contract of Service."<sup>170</sup>

Notably, accused Cabatingan was also demoted after refusing to sign the disbursement vouchers, thus:

"18. Q: You said a while ago that you were demoted from Finance Officer to Customer Service Assistant A in the Commercial Services Division, why were you demoted?

A: Because I have hesitations in signing the Disbursement Vouchers ma'am. At that time, I often raised my concerns to them about signing the disbursement vouchers. I even wrote another letter ma'am, again telling GM Ravacio that I refuse to sign the DVs for payment of the organizational cost. Several days after giving to GM my letter, I was demoted.

20. Q: What is your proof, if any, that you were demoted?

A: I have the Memorandum designating me as Customer Service Assistant A of the Commercial Services Division.

21. Q: When you were demoted, how much was your salary then?

A: More or less P14,000.00 from P27,000.00 as finance officer, ma'am."<sup>171</sup>

On the other hand, accused Villabert averred that he simply followed the orders of his superiors, thus:

<sup>170</sup> Judicial Affidavit of Arleen C. Adlaon dated June 30, 2022 (Records, Vol. 10, pp. 158-159)

<sup>171</sup> Judicial Affidavit of Nelda Antonette B. Cabatingan dated November 18, 2022 (Record, Vol. 10, pp. 469-470)

DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 92 of 104

x-----x

"Q34: Under Criminal Case No. SB-17-CRM-0572 involving Disbursement Voucher (DV) No. 2010-08-332 dated August 13, 2010, it appears that you are the payee of the check, what do you say about that?

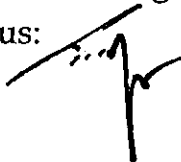
A: First attorney, I did not have any participation in the preparation of DV. It was prepared by ma'am Bobbith Baloncio, I signed because I had no choice but to obey my superiors at that time when my name was placed there because I was afraid of them since they are my bosses at the office and at the same time, I have high respects for them too being my college professor. Second, I was merely told to sign and encash the check. Third, I did not receive any of the amount indicated in the DV attorney as all the money from the encashments are either given personally to Silagon if she is at the office or sent via money remittance when she is in Manila.

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"Q58: In the disbursement vouchers Mr. Witness, except those that you were the payee, you certified that "supporting documents complete, proper and funds available", again for the record, did you see supporting documents when you signed the disbursement vouchers?

A: Again attorney, I would like to clarify that I signed the disbursement vouchers because at that time it felt like I had no choice. I was young then and I was afraid of my superiors and I have high regards to my college professors. In addition, I believed in good faith that the Resolutions appropriating funds for the de-annexation were sufficient to support the disbursement. Ma'am Bobbith also said that Silagon will take care of everything."<sup>172</sup>

*Fourth*, the prosecution presented various checks issued in favor of accused Silagon with co-accused Policarpio or Adlaon as alternative payees, thus:



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<sup>172</sup> Judicial Affidavit of Joey Kim M. Villabert dated August 24, 2022 (Records, Vol. 10, pp. 284 and 287)

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**Accused Policarpio:**

Case No. (SB-17-CRM)	DV No.	Payee (DV)	Check No.	Amount	Payee (Check)
0578	DV No. 2010-09-400	None <sup>173</sup>	PNB Check No. 21630 <sup>174</sup>	70,000.00	Silagon / Policarpio
0579	DV No. 2010-09-407	Silagon	PNB Check No. 21640 <sup>175</sup>	30,000.00	Silagon / Policarpio
0582	DV No. 2010-10-437	Silagon	PNB Check No. 21671 <sup>176</sup>	10,000.00	Silagon / Policarpio
0594	DV No. 2010-11-503	Silagon	PNB Check No. 21731 <sup>177</sup>	70,000.00	Silagon / Policarpio

**Accused Adlaon:**

Case No. (SB-17-CRM)	DV No.	Payee (DV)	Check No.	Amount	Payee (Check)
0583	DV No. 2010-10-441	Silagon <sup>178</sup>	PNB Check No. 21675 <sup>179</sup>	100,000.00	Adlaon
0586	DV No. 2010-10-457	Silagon	PNB Check No. 21689 <sup>180</sup>	30,000.00	Silagon / Adlaon
0587	DV No. 2010-10-466	Silagon	PNB Check No. 21699 <sup>181</sup>	35,000.00	Silagon / Adlaon

Nevertheless, accused Policarpio ratiocinated that the proceeds thereof were remitted directly to accused Silagon as evidenced by various MLhuillier Customer Transaction Report,<sup>182</sup> MLhuillier Sendout Receipts,<sup>183</sup> Instant Pesopak Accept Slip,<sup>184</sup> and BDO GL Transaction Slip.<sup>185</sup> Similarly, accused Adlaon submitted MLhuillier Official Receipts<sup>186</sup> and Sendout Receipts<sup>187</sup> to prove remittance of cash to accused Silagon. The actual receipt of payment by accused Silagon in the aforementioned cases is further proved by her signature appearing on Box "D" in the subject disbursement

<sup>173</sup> No name is indicated in Box "D" of the disbursement voucher but the customary signature of accused Silagon is affixed thereon.

<sup>174</sup> Exhibit "VV-1"

<sup>175</sup> Exhibit "WW-1"

<sup>176</sup> Exhibit "ZZ-1"

<sup>177</sup> Exhibit "LLL-1"

<sup>178</sup> Accused Silagon did not sign the DV

<sup>179</sup> Exhibit "AAA-1"

<sup>180</sup> Exhibit "DDD-1"

<sup>181</sup> Exhibit "EEE-1"

<sup>182</sup> Exhibits "4-Policarpio", "4-a-Policarpio" to "4-g-Policarpio"

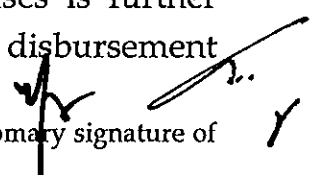
<sup>183</sup> Exhibits "6-Policarpio", "6-a-Policarpio" to "6-ll-Policarpio"

<sup>184</sup> Exhibit "6-mm-Policarpio"

<sup>185</sup> Exhibit "6-nn-Policarpio"

<sup>186</sup> Exhibits "3-Adlaon" and "4-Adlaon"

<sup>187</sup> Exhibits "3-a-Adlaon" and "4-a-Adlaon"




vouchers. This Court further observes that the amounts reflected in the remittance slips tally with the amounts indicated in the disbursement vouchers and checks.

Accused Villabert was also named as an alternative payee in the checks issued in relation to the following cases:

Case No. (SB-17-CRM)	DV No.	Payee (DV)	Check No.	Amount (PhP)	Payee (Check)
0567	DV No. 2010-08-298	Silagon / Villabert	PNB Check No. 21521 <sup>188</sup>	50,000.00	Silagon / Villabert
0569	DV No. 2010-08-308	Silagon / Villabert	PNB Check No. 21532 <sup>189</sup>	15,000.00	Silagon / Villabert
0572	DV No. 2010-08-332	Silagon / Villabert	PNB Check No. 21559 <sup>190</sup>	15,000.00	Silagon / Villabert
0580	DV No. 2010-09-421	Silagon	PNB Check No. 21656 <sup>191</sup>	30,000.00	Silagon / Villabert
0581	DV No. 2010-10-436	Silagon <sup>192</sup>	PNB Check No. 21669 <sup>193</sup>	25,000.00	Silagon / Villabert
0584	DV No. 2010-10-446	Silagon	PNB Check No. 21680 <sup>194</sup>	50,000.00	Silagon / Villabert
0591	DV No. 2010-11-493	Silagon <sup>195</sup>	PNB Check No. 21727 <sup>196</sup>	13,496.68	Silagon / Villabert

Accused Villabert also asserted that the proceeds of the checks were sent to accused Silagon as supported by various MLhuillier Sendout Forms<sup>197</sup> wherein the latter was named as recipient.

Despite the absence of conspiracy, this Court finds accused Silagon liable for malversation of public funds. Even accused Silagon admitted that she received nearly Php5,000,000.00, which is the aggregate amount involved in these cases, to wit:

“PROSECUTOR TAN: 

<sup>188</sup> Exhibit “KK-1”  
<sup>189</sup> Exhibit “MM-1”  
<sup>190</sup> Exhibit “PP-1”  
<sup>191</sup> Exhibit “XX-1”  
<sup>192</sup> Accused Silagon did not sign the DV  
<sup>193</sup> Exhibit “YY-1”  
<sup>194</sup> Exhibit “BBB-1”  
<sup>195</sup> Accused Silagon did not sign the DV  
<sup>196</sup> Exhibit “III-1”  
<sup>197</sup> Exhibits “1-Villabert” to “7-Villabert”

DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 95 of 104

x-----x

Q You are claiming that the Water District owed you at around Php8,000,000.00?

WITNESS:

A Acceptance was for other expenses cover it.

CHAIRPERSON MUSNGI:

Excuse me, what did you say?

A The acceptance, Your Honors is Php4,000,000.00 but all other expenses should be shouldered on the part of the mayor or by the LGU.

CHAIRPERSON MUSNGI:

What is that acceptance?

A It is, if they wanted to render your service, there is something an acceptance that I will do the service for it.

CHAIRPERSON MUSNGI:

So, there is charge for acceptance?

WITNESS:

A Yes, as a PR, Your Honors.

CHAIRPERSON MUSNGI:

Go ahead Prosecutor.

PROSECUTOR TAN:

Q In relation to that Php8,000,000.00, Ms. Silagon, you admit having receipt [sic] nearly Php5,000,000.00 which is the amount involving this case from OCWD?

A Yes, for the other expenses were all documented.

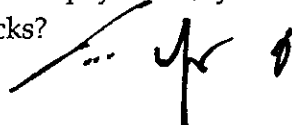
Q And when you requested for these payments, you made it by a phone call to your co-accused because you were in Manila?

A Can you repeat Ma'am?

Q When you requested those payments in your favor you made it by a phone call because you were in Manila?

A Yes, phone call and even during a meeting, Ma'am. We have a meeting just like now, we have a zoom meeting.

Q And as payments, you mentioned, you already pre-signed checks?

A handwritten signature in black ink, appearing to be 'YK' followed by a flourish.

DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 96 of 104

x-----x

- A Yes because there are expenses that need to be signed but so I just give it to the keeper of the OCWD.”<sup>198</sup>

Accused Silagon’s defense that the monies she received were owed to her by the government is untenable. She failed to present evidence in the form of a contract or official receipts to prove that she is entitled to professional fees and reimbursement of expenses purportedly incurred for the de-annexation of OCWD. Even the Board Resolution No. 068, S. 10-18-10, entitled “A Resolution Allocating Funds For The De-Annexation Organizational Costs”, made no mention of any reimbursement and payment of expenses in favor of accused Silagon. Accused Silagon attested:

- “Q: In relation to your question and answer no. 12, you will agree with me that you do not have any written contract that you had entered to such agreement with Mayor Almonte?

A: Yes, Ma’am.

- Q: In relation to your question and answer no. 37, you mentioned that you passed a Board Resolution allocating funds for the reimbursement and payment for the administrative expenses and organizational cost that was incurred for the de-annexation?

A: Yes, there was a Board Resolution, Ma’am.

PROSECUTOR TAN:

- Q: So the purpose of the Board Resolution is mainly to reimburse you of your alleged expenses?

WITNESS:

A: Yes, Ma’am.

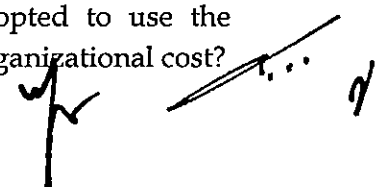
- Q: And you are part of the Board who approved the Board Resolution?

A: Yes, ma’am because there was a [sic] services rendered before I was a [sic] Board of Directors.

- Q: Yes, Ms. Silagon, instead of passing a Board Resolutions specifically stating reimbursement that you are to receive reimbursement for your expenses, you opted to use the general term administrative expenses or organizational cost?

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<sup>198</sup> TSN dated February 1, 2023, pp. 17-19

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



A: It was through the advice of the — (interrupted)

Q: Yes or no, Ms. Silagon?

A: Yes, Ma'am."<sup>199</sup>

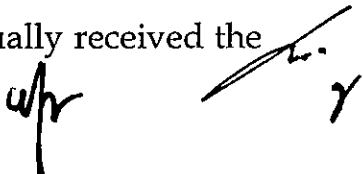
As mandated by law, claims against government funds shall be supported with complete documentation.<sup>200</sup> Absent any proof that accused Silagon actually rendered services and/or advanced organizational cost or administrative expenses in relation to the de-annexation of OCWD, the disbursement of OCWD funds in her favor is without legal basis, making her liable for malversation.

However, accused Silagon cannot be held liable for all 77 counts of malversation because not all disbursement vouchers involved in these cases bear her signature, particularly:

Case No. (SB-17-CRM)	Date (2010)	DV No.	Amount (PhP)
0544	May 19	2010-05-082	30,000.00
0545	May 19	2010-05-083	3,200.00
0546	May 20	2010-05-090	48,000.00
0547	May 27	2010-05-113	100,000.00
0548	May 31	2010-05-119	130,000.00
0549	June 2	2010-06-134	50,000.00
0551	June 10	2010-06-148	35,000.00
0553	June 11	2010-06-161	2,000.00
0555	June 18	2010-06-185	100,000.00
0556	June 25	2010-06-203	10,000.00
0557	June 28	2010-06-204	50,000.00
0559	July 1	2010-07-212	25,000.00
0561	July 8	2010-07-231	75,000.00
0571	Aug 11	2010-08-315	100,000.00
0581	Oct 4	2010-10-436	25,000.00
0583	Oct 7	2010-10-441	100,000.00
0591	Nov 2	2010-11-493	13,496.68
0622	Dec 28	2010-12-615	141,500.00

Without her signature on Box "D" of the aforementioned disbursement vouchers and sans other proof that she actually received the

<sup>199</sup> TSN dated February 1, 2023, pp. 15-16  
<sup>200</sup> Presidential Decree No. 1445, Section 4

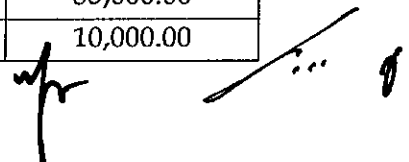
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amounts indicated thereon, this Court hesitates to hold her accountable therefor beyond reasonable doubt.

The Court further notes that no evidence was presented by the prosecution in relation to Criminal Case No. SB-17-CRM-0611. In the absence of proof that accused Silagon malversed the amount of Php500,000.00, her acquittal in said case must follow as a matter of course.

Thus, accused Silagon shall only be held liable for malversation in the following cases:

Case No. (SB-17-CRM)	Date (2010)	DV No.	Amount (PhP)
0533	May 4	2010-04-020	300,000.00
0534	May 4	2010-05-025	130,000.00
0540	May 13	2010-05-57	47,500.00
0541	May 14	2010-05-61	14,000.00
0542	May 17	2010-05-66	40,000.00
0543	May 17	2010-05-70	9,600.00
0552	June 11	2010-06-154	17,500.00
0554	June 17	2010-06-184	100,000.00
0558	June 29	2010-06-207	20,000.00
0560	July 1	2010-07-213	2,700.00
0563	July 15	2010-07-255	25,000.00
0564	July 22	2010-07-268	25,000.00
0566	July 28	2010-07-286	70,000.00
0567	August 3	2010-08-398	50,000.00
0568	August 6	2010-08-304	20,000.00
0569	August 9	2010-08-308	15,000.00
0572	August 13	2010-08-332	15,000.00
0573	August 16	2010-08-339	150,000.00
0575	August 27	2010-08-357	50,000.00
0576	August 31	2010-08-363	7,000.00
0577	September 2	2010-08-368	20,000.00
0578	September 15	2010-09-400	70,000.00
0579	September 20	2010-09-407	30,000.00
0580	September 29	2010-09-421	30,000.00
0582	October 6	2010-10-437	10,000.00
0584	October 11	2010-10-446	50,000.00
0585	October 13	2010-10-448	30,000.00
0586	October 15	2010-10-457	30,000.00
0587	October 20	2010-10-466	35,000.00
0588	October 21	2010-10-468	10,000.00



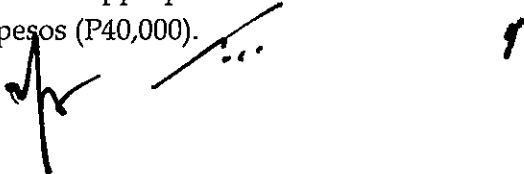
0589	October 22	2010-10-471	10,000.00
0590	October 28	2010-10-476	8,008.31
0592	November 3	2010-11-494	50,000.00
0594	November 9	2010-11-503	70,000.00
0595	November 11	2010-11-504	40,000.00
0596	November 12	2010-11-514	16,561.11
0597	November 15	2010-11-519	70,000.00
0598	November 17	2010-11-520	40,000.00
0599	November 18	23010-11-523	30,000.00
0600	November 18	2010-11-524	7,500.00
0601	November 19	2010-11-528	70,000.00
0602	November 19	2010-11-534	25,000.00
0604	November 25	2010-11-540	60,000.00
0605	November 30	2010-11-555	60,000.00
0607	December 2	2010-12-556	10,000.00
0608	December 3	2010-12-560	84,000.00
0609	December 6	2010-12-563	35,000.00
0610	December 7	2010-12-565	52,000.00
0612	December 13	2010-12-568	20,000.00
0613	December 14	2010-12-577	20,000.00
0614	December 16	2010-12-590	100,000.00
0615	December 17	2010-12-591	100,000.00
0616	December 20	2010-12-594	20,000.00
0618	December 21	2010-12-600	150,000.00
0619	December 22	2010-12-602	101,400.00
0620	December 22	2010-12-603	192,000.00
0621	December 23	2010-12-604	50,000.00
0623	December 28	2010-12-625	110,000.00
Total			2,924,769.42

IMPOSABLE PENALTY

Accused Silagon committed the felony way before the effectivity of R.A. No. 10951, but the same shall have retroactive effect because it is favorable to her. Thus, the applicable provision which covers the amounts involved in these cases provides:

ARTICLE 217. Malversation of public funds or property. - xxx

1. The penalty of *prision correccional* in its medium and maximum periods, if the amount involved in the misappropriation or malversation does not exceed Forty thousand pesos (P40,000).



DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 100 of 104

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2. The penalty of *prision mayor* in its minimum and medium periods, if the amount involved is more than Forty thousand pesos (P40,000) but does not exceed One million two hundred thousand pesos (P1,200,000).

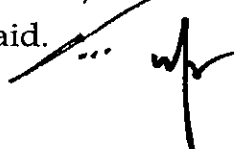
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In all cases, persons guilty of malversation shall, also suffer the penalty of perpetual special disqualification and a fine equal to the amount of the funds malversed or equal to the total value of the property embezzled.

Applying the Indeterminate Sentence Law, the impossible penalties depending on the amount malversed are:

1. If the amount involved does not exceed P40,000.000, the maximum term is *prision correccional* in its medium and maximum periods, ranging from two (2) years, four (4) months and one (1) day to six (6) years, and the minimum term, or the penalty next lower to that prescribed, is *arresto mayor* in its maximum period to *prision correccional* in its minimum period, ranging from four (4) months and one (1) day to two (2) years and four (4) months;
2. If the amount involved is more than P40,000.00 but does not exceed P1,200,000.00, the maximum term is *prision mayor* in its minimum and medium periods, ranging six (6) years and one (1) day to ten (10) years, and the minimum term, or the penalty next lower to that prescribed, is *prision correccional* in its medium and maximum periods, ranging from two (2) years, four (4) months and one (1) day to six (6) years.

Moreover, pursuant to Article 100 of the Revised Penal Code, every person criminally liable for a felony is also civilly liable. In *Mesina vs. People*,<sup>201</sup> the Supreme Court elucidated that the civil liability of the accused may involve restitution, reparation of the damage caused, and indemnification for consequential damages. As such, apart from ordering the accused to pay the fine in each count, accused Silagon is also civilly liable for the same amount of malversed funds, plus interest thereon at the rate of 6% per annum, reckoned from the finality of this decision until the amount is fully paid.



9

<sup>201</sup> G.R. No. 162489, June 17, 2015

DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 101 of 104

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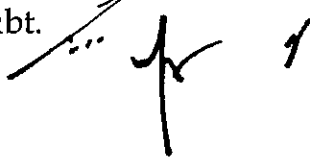
**WHEREFORE**, accused **EVELYN CATHARINE O. SILAGON** is hereby adjudged **GUILTY BEYOND REASONABLE DOUBT** of the crime of malversation of public funds under Article 217, paragraph 1 of the Revised Penal Code, as amended, in Criminal Cases Nos. SB-17-CRM-0541, 0542, 0543, 0552, 0558, 0560, 0563, 0564, 0568, 0569, 0572, 0576, 0577, 0579, 0580, 0582, 0584, 0585, 0586, 0587, 0588, 0589, 0590, 0595, 0596, 0598, 0599, 0600, 0602, 0607, 0609, 0612, 0613, and 0616. Accordingly, she is sentenced to suffer an indeterminate prison term of four (4) months and one (1) day of *arresto mayor*, as minimum, to three (3) years and six (6) months of *prision correccional*, as maximum in each of the above-numbered criminal cases.

Accused **EVELYN CATHARINE O. SILAGON** is likewise adjudged **GUILTY BEYOND REASONABLE DOUBT** of the crime of malversation of public funds under Article 217, paragraph 2 of the Revised Penal Code, as amended, in Criminal Cases Nos. SB-17-CRM-0533, 0534, 0540, 0554, 0566, 0567, 0573, 0575, 0578, 0592, 0594, 0597, 0601, 0604, 0605, 0608, 0610, 0614, 0615, 0618, 0619, 0620, 0621, and 0623. Accordingly, she is sentenced to suffer an indeterminate prison term of two (2) years and four (4) months of *prision correccional*, as minimum, to eight (8) years and eight (8) months of *prision mayor*, as maximum in each of the above-numbered criminal cases.

In the service of her sentence, accused Silagon shall be entitled to the benefit of the three-fold rule as provided in Article 70 of the Revised Penal Code, as amended.

In addition, accused Silagon is sentenced to suffer the penalty of perpetual disqualification to hold public office. She is likewise ordered to pay a fine in the aggregate amount of the malversed funds, or Two Million Nine Hundred Twenty-Four Thousand Seven Hundred Sixty-Nine Pesos and Forty-Two Centavos (Php2,924,769.42) with subsidiary imprisonment in case of insolvency. She shall further pay the OCWD the same amount plus interest of 6% per annum, to be reckoned from the date of finality of this Decision until full payment, by way of her civil liability.

Accused **EVELYN CATHARINE O. SILAGON** is, however, **ACQUITTED** in Criminal Cases Nos. SB-17-CRM-0544, 0545, 0546, 0547, 0548, 0549, 0551, 0553, 0555, 0556, 0557, 0559, 0561, 0571, 0581, 0583, 0591, 0611, and 0622 for failure of the prosecution to prove her guilt thereon beyond reasonable doubt.

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**DECISION**

**People vs. Silagon, Et Al.**

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 102 of 104

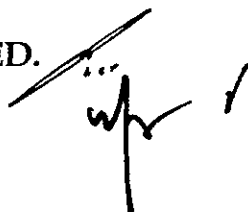
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For failure of the prosecution to prove their guilt beyond reasonable doubt, the following accused are hereby **ACQUITTED**, thus:

1. Accused **BOBBITH A. BALONCIO** in Criminal Cases Nos. SB-17-CRM-0533, 0534, 0535, 0536, 0537, 0538, 0539, 0540, 0541, 0542, 0543, 0544, 0545, 0546, 0547, 0548, 0549, 0550, 0551, 0552, 0553, 0604, 0605, 0606, 0607, 0608, 0609, 0610, 0613, 0614, 0615, 0616, 0617, 0618, 0619, 0620, 0621, 0622, and 0623;
2. Accused **NELDA ANTONETTE B. CABATINGAN** in Criminal Cases Nos. SB-17-CRM-0533, 0534, 0535, 0536, 0537, 0538, 0539, 0540, 0541, 0542, 0543, 0550, 0556, 0557, 0558, 0559, 0560, 0563, 0564, 0565, 0567, 0568, 0569, 0570, 0571, 0572, 0573, 0574, 0575, 0576, and 0577;
3. Accused **ROSALYN P. POLICARPIO** in Criminal Cases Nos. SB-17-CRM-0554, 0555, 0556, 0558, 0559, 0560, 0561, 0562, 0563, 0564, 0565, 0567, 0569, 0570, 0571, 0572, 0573, 0574, 0575, 0576, 0577, 0578, 0579, 0580, 0581, 0582, 0583, 0591, 0592, 0593, 0594, 0595, 0597, 0598, 0599, 0600, 0601, and 0602;
4. Accused **ARLEEN C. ADLAON** in Criminal Cases Nos. SB-17-CRM-0578, 0580, 0582, 0583, 0584, 0585, 0586, 0587, 0588, 0589, 0591, 0592, and 0593; and
5. Accused **JOEY KIM M. VILLABERT** in Criminal Cases Nos. SB-17-CRM-0594, 0595, 0596, 0597, 0598, 0603, 0607, 0608, 0609, 0613, 0614, 0615, 0616, 0617, 0618, 0619, 0620, 0621, 0622, and 0623.

Consequently, the Hold Departure Order issued against them in connection with these cases is hereby Lifted and Set Aside. Also, the cash bonds posted by accused Cabatingan, Policarpio, Adlaon, and Villabert for their provisional liberty are ordered Released, subject to the usual accounting and auditing procedures The surety bond posted by Travellers Insurance Surety Corporation for the provisional liberty of accused Baloncio is ordered Discharged.

SO ORDERED.

A handwritten signature in black ink, appearing to be 'JP' or similar, with a long horizontal stroke above it.

DECISION

People vs. Silagon, Et Al.

Criminal Cases Nos. SB-17-CRM-0533 to 0623

Page 103 of 104

x-----x

  
LORIFEL LACAP PAHIMNA


*Associate Justice*

We concur:

  
MICHAEL FREDERICK L. MUSNGI

*Chairperson*


*Associate Justice*

  
BAYANI H. JACINTO

*Associate Justice*

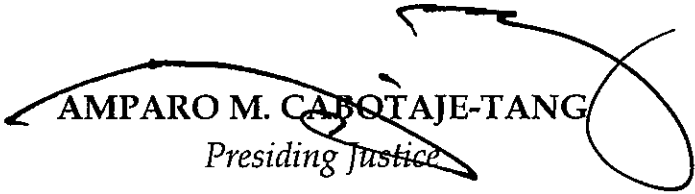
ATTESTATION

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.

  
MICHAEL FREDERICK L. MUSNGI  
*Chairperson*  
*Associate Justice*

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*

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