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14 Attorneys for Plaintiff
 15 UNITED STATES OF AMERICA
 16

17 UNITED STATES DISTRICT COURT

18 FOR THE CENTRAL DISTRICT OF CALIFORNIA

19
 20 UNITED STATES OF AMERICA,) No. SACV 15-1110 JVS (DFMx) _
)
 21 Plaintiff,)
)
 22 vs.) FIRST AMENDED VERIFIED
) COMPLAINT FOR FORFEITURE
 23) IN REM
 THE PROCEEDS FROM THE SALE OF A)
 24 CONDOMINIUM LOCATED AT THE)
 RITZ-CARLTON IN LOS ANGELES,) [18 U.S.C. § 981(a)(1)(A),
 25 CALIFORNIA; REAL PROPERTY) 18 U.S.C. § 981(a)(1)(C)]
)
 26 LOCATED AT 620 W. ORANGEWOOD)
 AVENUE IN ANAHEIM, CALIFORNIA;)
 27 REAL PROPERTY LOCATED AT 19545)
 E. CIENEGA AVENUE IN COVINA,)
 28)

1 CALIFORNIA; REAL PROPERTY)
 2 LOCATED IN IRVINE, CALIFORNIA;)
 3 THE ASSETS OF THE ANAHEIM)
 4 EXPRESS INN; ONE 2007 PORSCHE)
 5 BOXSTER; AND 4,275 SHARES IN)
 6 SOLUTION STRATEGIES)
 7 INTERNATIONAL, INC.,)
 8)
 9 Defendants.)

10 Plaintiff United States of America, by and through its
 11 undersigned attorneys, in a case of forfeiture *in rem*, alleges,
 12 based on information and belief, that:

13 I.

14 **NATURE OF THE ACTION**

15 1. This is an action *in rem* to forfeit three real
 16 properties in the Central District of California (referred to
 17 collectively as the "Defendant Real Properties"), a Porsche
 18 Boxster, shares in a consulting business, the assets of a motel,
 19 and approximately \$1 million in funds connected to the massive
 20 corruption schemes of Janet Lim Napoles - who, through nearly a
 21 decade of bribes, kickbacks, and embezzlement, is believed to
 22 have stolen over \$200 million from the Philippines' government
 23 intended for development assistance and disaster relief aid for
 24 the people of the Philippines.
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1 2. As alleged herein, between approximately 2004 through
2 2012, Janet Lim Napoles ("Napoles"), a citizen of the
3 Philippines, arranged for Philippine politicians and government
4 officials to award over \$200 million in government contracts to
5 non-governmental organizations (NGOs) ("Napoles NGOs") under her
6 control in exchange for kickbacks. In order to maintain
7 control, she appointed her family members, employees, and
8 household staff as officers of the NGOs, sometimes without their
9 knowledge. Her NGOs then either failed entirely to provide the
10 services they had promised, overcharged, or under-delivered,
11 while Napoles diverted to her own personal use and benefit money
12 intended for expenditures for the public good, often draining
13 accounts in cash within days of government disbursements to her
14 NGOs.
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16
17 3. Napoles engaged in three principal schemes: (a) The
18 "pork-barrel" or PDAF scam: Between approximately 2004 and 2012,
19 Napoles paid kickbacks to Philippine legislators and their staff
20 in exchange for the award of contracts for projects paid from
21 Priority Development Assistance Funds (PDAF), which were not
22 implemented as promised, and sometimes not at all; (b) The
23 Malampaya Fund scam: In 2009, at Napoles's direction, employees
24 of her NGOs forged letters from mayors and falsified reports of
25 NGO service delivery in order to obtain approximately \$20
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1 million from the Philippines' Malampaya Fund, under the false
2 promise that the funds would be used for typhoon recovery work;
3 and (c) The Fertilizer Fund scam: In or about 2004, Napoles
4 paid kickbacks to government officials for the award of
5 government supply contracts for fertilizer sold at inflated
6 prices and/or sub-standard quality. Through these criminal
7 schemes, and in violation of Philippine law, Napoles obtained
8 tens of millions of dollars for her own benefit, at a time when
9 she and her family had little or no legitimate income.
10

11 4. As set forth in more detail below, over the period from
12 roughly 2006 to 2012, Napoles caused approximately \$12 million
13 of stolen Philippine government funds to be transferred to the
14 United States. At her direction, government-awarded funds were
15 often withdrawn from Napoles NGO accounts in cash and
16 transferred to the United States, usually through the use of
17 money changers and remittance services, concealing the true
18 source of the funds. These monies were usually wired to bank
19 accounts in the United States that had been opened in the names
20 of Napoles's family members and two California corporations
21 controlled by the Napoles family and created in 2006, shortly
22 before the first of the defendant properties was acquired:
23 Western Investment Corporation ("Western Investment") and
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1 Western Ventures Management, Inc. ("Western Ventures
2 Management").

3 5. In 2013, the Philippines' National Bureau of
4 Investigation ("NBI") rescued former Napoles employee Benhur Luy
5 from a Napoles-owned condominium in Manila after he had been
6 kidnapped and illegally detained by Napoles against his will for
7 several months. Luy, a cousin of Napoles, had worked for her as
8 a finance officer, tracking many of her corrupt transactions.
9 Napoles detained Luy in 2012, having suspected him of engaging
10 in side transactions. After his rescue, Luy, as well as other
11 former Napoles employees, began cooperating with the Philippine
12 government's investigation and provided details of how Napoles's
13 scams operated.
14
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16 6. Napoles was subsequently convicted on April 14, 2015 of
17 Serious Illegal Detention and received a sentence of life
18 imprisonment, or between 20 years and one day up to 40 years.
19 Her brother, Reynald Lim ("Lim"), who was charged with the same
20 offense, remains a fugitive. The Philippines government has
21 also charged Napoles and certain of her family members with
22 misappropriating government funds and paying kickbacks in the
23 PDAF scam.
24
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26 7. The defendants were acquired with or represent the
27 proceeds of at least \$12.5 million in public funds that were
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1 looted and subsequently laundered into the United States during
2 the period from in or about 2004 to in or about 2012 through
3 schemes described herein. As property constituting, derived
4 from, or traceable to the proceeds of "specified unlawful
5 activity," or a conspiracy to commit specified unlawful
6 activity, and as property involved in money laundering
7 violations of 18 U.S.C. §§ 1956 and 1957, the defendants are
8 subject to forfeiture under 18 U.S.C. § 981(a)(1)(C) and (A).
9

10 II.

11 THE DEFENDANTS

12 A. Defendant Real Properties

13 a. The Anaheim Motel

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15 8. The Defendant Anaheim Motel, as more fully described in
16 Attachment A, is titled in the name of Western Investment,
17 located at 620 W. Orangewood Ave., Anaheim, California, 92802,
18 and includes all appurtenances, improvements, and attachments
19 thereon, as well as all leases, rents, and profits derived
20 therefrom. The Anaheim Motel is currently operated as a motel
21 called the Anaheim Express Inn. It was acquired in 2006, and is
22 managed for Western Investment by a management company.
23

24 b. The Covina Real Property

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26 9. The Defendant Covina Real Property, as more fully
27 described in Attachment B, is titled in the name of Western
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1 Ventures Management, located at 19545 E. Cienega Ave., Covina,
2 California, 91724, and includes all appurtenances, improvements,
3 and attachments thereon, as well as all leases, rents, and
4 profits derived therefrom. In the past, the Covina Real
5 Property was operated as a day care or school, but, as of the
6 date of filing of this complaint, there was no day care, school,
7 or other organization operating from the property.
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9
10 **c. The Irvine House**

11 10. The Defendant Irvine House, as more fully described in
12 Attachment C, is currently titled in the name of Ana Marie D.
13 Lim, located in Irvine, California,¹ and includes all
14 appurtenances, improvements, and attachments thereon, as well as
15 all leases, rents, and profits derived therefrom. It was
16 acquired in 2007, and originally titled in the name of Reynald
17 and Ana Marie Lim.
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19
20 **B. The Ritz-Carlton Proceeds**

21 **a. \$984,173.40 In Proceeds From the Sale of A Condominium**
22 **at the Ritz-Carlton Residences in Los Angeles,**
23 **California ("Ritz-Carlton Proceeds")**

24 11. The Defendant Ritz-Carlton Proceeds are \$984,173.40 in
25 proceeds from the June 2014 sale of Unit 37I at the Ritz-Carlton
26

27 _____
28 ¹ Pursuant to Local Rule 5.2-1, residential addresses have
been omitted from this complaint.

1 Residences in Los Angeles, California, which was purchased in
2 2011 by Janet Napoles for her 21-year-old daughter, Jeane
3 Napoles (the "Ritz-Carlton Residence"). The Ritz-Carlton
4 Proceeds are more fully described as all funds seized pursuant
5 to a seizure warrant issued on August 6, 2014, by the U.S.
6 District Court for the Central District of California from the
7 following four accounts:
8

9 - \$156,286.19 seized on August 6, 2014, from Bank of
10 America Checking Account number 325031121361, held in the
11 name of Jeane Napoles ("Jeane Napoles Bank of America 1361
12 Checking Account");

13
14 - Approximately \$106,468.11 seized on August 6, 2014, from
15 Citibank Flexible Checking Account number 205786502, held
16 in the name of ImFashioNinja LLC ("ImFashioNinja Checking
17 Account");²

18
19 - Approximately \$565,854.39 seized on August 6, 2014, from
20 Citibank Business IMMA Account number 205786510, held in
21

22
23 ² At the time of the service of the seizure warrant on
24 August 6, 2014, the account balances in the ImFashioNinja
25 Checking Account, the ImFashioNinja IMMA Account, and the Jeane
26 Napoles Citibank Checking Account were \$106,468.11, \$564,854.39,
27 and \$156,693.29, respectively, for a total of \$829,015.79. On
28 August 15, 2014, the United States received a single cashier's
check from Citibank for the seized funds from all three
accounts. That check was in the amount of \$827,887.21, which is
\$1,128.58 less than the account balances as of the date of
service of the seizure warrant. Thus, the Ritz-Carlton Proceeds
include \$827,887.21 from the three Citibank accounts from which
funds were seized.

1 the name of ImFashioNinja LLC ("ImFashioNinja IMMA
2 Account"); and

3 - Approximately \$156,693.29 seized on August 6, 2014, from
4 Citibank Checking Account number 42012282622, held in the
5 name of Jeane Napoles ("Jeane Napoles Citibank Checking
6 Account").
7

8 12. The Ritz-Carlton Proceeds are currently in the custody
9 of the United States Marshals Service and shall remain subject
10 to the Court's jurisdiction during the pendency of this action.

11 **C. Defendant Business Assets**

12 13. The Defendant Business Assets are more fully described
13 as: all assets related to the Anaheim Motel, including but not
14 limited to all chattels and intangible assets, inventory, and
15 equipment owned, held or maintained by Western Ventures
16 Management, Western Investment, or the Anaheim Motel, including
17 any and all funds in accounts owned, held or maintained by
18 Western Ventures Management, Western Investment, or the Anaheim
19 Motel, or for the benefit of Western Ventures Management,
20 Western Investment, or the Anaheim Motel, at financial
21 institutions, including but not limited to the following:
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24 a. All funds and/or securities held in Chase Money Market
25 Account/Business Savings Account # 3072393506 (in the name
26 of Western Investment's hotel management company);
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1 b. All funds and/or securities held in Chase Operating
2 Account # 563766539 (in the name of Western Investment's
3 hotel management company);

4 c. All funds and/or securities held in Chase Managers
5 Account # 563767867 (in the name of Western Investment's
6 hotel management company).
7

8 **D. Defendant Porsche**

9 14. The Defendant Porsche is identified as a 2007 Porsche
10 Boxster, Vehicle Identification Number WPOCA29897U710807,
11 license plate 6AKA322, registered to Jo Christine Napoles at the
12 address of the Irvine House. As of the date of filing this
13 First Amended Complaint, the Defendant Porsche was in the
14 custody of the U.S. Marshals Service.
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17 **E. Defendant Solution Strategies Shares**

18 15. The Defendant Solution Strategies Shares are described
19 as follows: 4,275 shares of stock of Solution Strategies
20 International, Incorporated ("Solution Strategies"), a
21 California corporation, held in the name of Janet Lim Napoles.
22 Solution Strategies is a consulting company headquartered in
23 California. Napoles's share represents 19% of the company. As
24 of the date of filing of this First Amended Complaint, the
25 Defendant Solution Strategies Shares were in the custody of the
26 U.S. Marshals Service.
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III.

JURISDICTION AND VENUE

16. The United States brings this action *in rem* to forfeit and condemn the defendant assets. This Court has jurisdiction over an action commenced by the United States under 28 U.S.C. § 1345, and over an action for forfeiture under 28 U.S.C. § 1355(a).

17. This Court has *in rem* jurisdiction over the defendant assets under 28 U.S.C. § 1355(b).

18. Venue is proper in this district pursuant to 28 U.S.C. § 1355(b)(1) because acts or omissions giving rise to the forfeiture occurred in this district.

IV.

STATUTORY BASES FOR FORFEITURE

19. The defendants are subject to forfeiture pursuant to 18 U.S.C. § 981(a)(1)(C) because they are property constituting or derived from proceeds traceable to an offense constituting a "specified unlawful activity" or a conspiracy to commit such an offense. "Specified unlawful activity" is defined in 18 U.S.C. § 1956(c)(7)(A) and (c)(7)(B)(iv) to include, among other things, (i) foreign offenses involving "the misappropriation, theft, or embezzlement of public funds by or for the benefit of

1 a public official"; (ii) foreign offenses involving bribery of a
2 public official; (iii) transportation of stolen or fraudulently
3 obtained money (18 U.S.C. § 2314); and (iv) receipt of stolen
4 money (18 U.S.C. § 2315).

5 20. The defendants are also subject to forfeiture pursuant
6 to 18 U.S.C. § 981(a)(1)(A) because they constitute property
7 involved in one or more transactions or attempted transactions
8 in violation of 18 U.S.C. § 1957, or are property traceable to
9 such assets. Section 1957 prohibits the conducting of a
10 monetary transaction with property known to be the proceeds of
11 unlawful activity with a value greater than \$10,000, i.e., the
12 proceeds of (i) a foreign offense involving the
13 misappropriation, theft, or embezzlement of public funds by or
14 for the benefit of a public official; (ii) a foreign offense
15 involving bribery of a public official; (iii) transportation of
16 stolen or fraudulently obtained money (18 U.S.C. § 2314); or
17 (iv) receipt of stolen money (18 U.S.C. § 2315). See 18 U.S.C.
18 §§ 1956(c)(7)(B)(iv) and 1956(c)(7)(A) (incorporating by
19 reference offenses enumerated in 18 U.S.C. § 1961(1)).

20 21. The defendants are also subject to forfeiture pursuant
21 to 18 U.S.C. § 981(a)(1)(A) because they constitute property
22 involved in one or more transactions or attempted transactions
23 in violation of 18 U.S.C. § 1956(a)(1)(B), or are property
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1 traceable to such assets. Section 1956(a)(1)(B) prohibits the
2 conducting of a financial transaction with property known to be
3 the proceeds of unlawful activity with the intent to conceal the
4 nature, location, source, ownership, or control of such
5 proceeds, i.e., (i) a foreign offense involving the
6 misappropriation, theft, or embezzlement of public funds by or
7 for the benefit of a public official; (ii) a foreign offense
8 involving bribery of a public official; (iii) transportation of
9 stolen or fraudulently obtained money (18 U.S.C. § 2314); or
10 (iv) receipt of stolen money (18 U.S.C. § 2315). See 18 U.S.C.
11 §§ 1956(c)(7)(B)(iv) and 1956(c)(7)(A) (incorporating by
12 reference offenses enumerated in 18 U.S.C. § 1961(1)).
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15 22. The defendants are further subject to forfeiture
16 pursuant to 18 U.S.C. § 981(a)(1)(A) because they constitute
17 property involved in one or more transactions or attempted
18 transactions in violation of 18 U.S.C. § 1956(a)(2), or are
19 property traceable to such assets. Among other conduct, Section
20 1956(a)(2) prohibits transferring funds known to be the proceeds
21 of unlawful activity from a place outside the United States to a
22 place in the United States, with knowledge that the transfer is
23 designed in whole or in part to conceal the nature, location,
24 source, ownership, or control of proceeds of a specified
25 unlawful activity. Specified unlawful activity again includes
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1 (i) a foreign offense involving the misappropriation, theft, or
2 embezzlement of public funds by or for the benefit of a public
3 official; (ii) a foreign offense involving bribery of a public
4 official; (iii) transportation of stolen or fraudulently
5 obtained money (18 U.S.C. § 2314); or (iv) receipt of stolen
6 money (18 U.S.C. § 2315). See 18 U.S.C. §§ 1956(c)(7)(B)(iv)
7 and 1956(c)(7)(A) (incorporating by reference offenses
8 enumerated in 18 U.S.C. § 1961(1)).

9
10 23. In addition, the defendants are subject to forfeiture
11 pursuant to 18 U.S.C. § 981(a)(1)(A) because they constitute
12 property involved in a conspiracy to violate 18 U.S.C. § 1956 or
13 18 U.S.C. § 1957, in violation of 18 U.S.C. § 1956(h).

14
15 24. The foreign offenses referenced above are criminalized
16 under the law of the Philippines by at least Republic Act Nos.
17 3019 (the Anti-Graft and Corrupt Practices Act), 7080 (Plunder)
18 and Article 212 of the Revised Penal Code (Corruption of Public
19 Officials). These provisions are set forth in Attachment D.
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22 **V.**

23 **FACTS**

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25 25. On information and belief, the United States alleges
26 the following facts.
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1
2 **A. Relevant Individuals, Entities, and Terms**

3 26. The following individuals, entities, and terms are
4 particularly relevant to this complaint.

5 **1. Janet Lim Napoles ("Napoles").** Janet Napoles is
6 the Philippine businesswoman behind the PDAF scam
7 and other schemes to steal millions of dollars from
8 the Philippine government. Napoles has been
9 convicted of illegal detention and has been charged
10 in the Philippines with various corruption
11 offenses related to conduct alleged herein. Napoles is married to Jaime Napoles, and has four children: Jo Christine, James Christopher, Jeane Catherine, and John Christian Napoles.

12 **2. Reynald and Ana Marie Lim.** Reynald Lim, Janet
13 Napoles's brother, is currently wanted in the
14 Philippines based on criminal charges for his role
15 in kidnapping whistleblower Benhur Luy. He holds
16 both United States and Philippine passports. Until
17 they departed for the Philippines in or around
18 December 2012, Lim and his wife, Ana Marie Lim,
19 lived in the Irvine House. He was listed as the
20 registered agent and an officer for Western
21 Ventures Management and Western Investment, the
22 Napoles family companies that purchased and owned
23 two of the defendants, the Anaheim Motel and the
24 Covina Real Property. Reynald and Ana Marie Lim
25 (using the aliases Reynaldo L. Francisco and Ana
26 Marie B. Dulguime) were convicted in the
27 Philippines in 2010 of falsifying public documents
28 in connection with procurement fraud involving the
delivery of Kevlar helmets to the Philippine
marines.

3. Jo Christine Napoles. Jo Christine Napoles, the
older daughter of Janet Napoles, was born in 1984.
She was an officer of Western Ventures Management
and Western Investment, which began acquiring some
of the defendant property when she was 22 years
old. Jo Christine Napoles also purchased the
Defendant Porsche using stolen funds. In June,

1 2014, she was charged by the government in the
2 Philippines in connection with the PDAF scam.

3 **4. James Napoles.** James Napoles, the older son of
4 Janet Napoles, was born in 1985. A citizen of the
5 Philippines, James Napoles was named as an officer
6 in Western Investment and Western Ventures
7 Management, which began acquiring certain
8 defendant property when he was 21 years old. In
9 June, 2014, he was charged by the government of
10 the Philippines in connection with the PDAF scam.

11 **5. Jeane Napoles.** Jeane Napoles is the younger
12 daughter of Janet Napoles, born in 1990. After
13 graduating from high school, in June 2009, Jeane
14 Napoles began an Associate of Arts degree program
15 at the Fashion Institute of Merchandising and
16 Design in Los Angeles in July, 2010, but withdrew
17 in October, 2012. In 2011, at the age of 21, she
18 moved into a condominium in the Ritz-Carlton in
19 Los Angeles that was purchased by her mother using
20 stolen funds. Jeane Napoles used the proceeds of
21 the sale of the condominium in June 2014 to attempt
22 to launch and run a fashion business called
23 ImFashioNinja. On August 27, 2014, Jeane Napoles
24 left the United States. She has been charged in
25 the Philippines with tax evasion.

26 **6. Benhur Luy.** Benhur Luy, a cousin of Napoles, was
27 in charge of financial records for Napoles's
28 company JLN Corporation and other entities from
2002 until December of 2012, when Napoles and Lim
detained Luy. Napoles also appointed Luy president
of one of the NGOs she controlled. After being
rescued from detention in March, 2013, Luy began
cooperating with the government in its
investigation of Napoles's scams.

**7. The principal money remitters: Edzen Enterprises,
Key West Trading, Hector Ang, and Michael Ty.** At
all times relevant to the complaint, Edzen
Enterprises and Key West Trading, both based in
Manila, Philippines, were the principal money-
remitters and foreign exchange dealers used by
Janet Napoles to send stolen funds from the
Philippines to the United States. Key West was,

1 at all times relevant to the complaint, owned by
2 Hector Ang, who used both his personal and Key West
3 bank accounts to operate his business. Edzen
4 Enterprises was operated by an individual named
5 Stephen Teung. Napoles also used an individual in
6 the Philippines named Michael Ty to send stolen
7 funds to the United States. On March 25, 2014,
8 the accounts of Hector Ang, Michael Ty, and Edzen
9 Enterprises were frozen based on their connection
10 to the PDAF scam.

11 **8. *Western Investment and Western Ventures***
12 ***Management.***

13 At all times relevant to the
14 complaint, Western Investment and Western Ventures
15 Management were California companies established
16 by the Napoles family and controlled by Janet
17 Napoles. Napoles caused millions of dollars of
18 her criminal proceeds to be transferred to these
19 companies in order to buy some of the defendant
20 properties in their names. Their officers included
21 Napoles's brother Reynald Lim and her children
22 James and Jo Christine.

23 **B. Napoles's Theft of Public Funds through the PDAF Scam**

24 27. Napoles's longest-running scheme is known as the PDAF
25 scam or the "pork barrel scam," through which Napoles and her
26 associates are believed to have siphoned off approximately Php
27 10 billion Philippine pesos ("Php") (approximately USD \$225
28 million) in government funds over an eight-year period, Php 3
billion (approximately USD \$67.5 million) of which went to
Napoles.³

³ Conversions from Philippine pesos to U.S. dollars are approximate, and are based on the January 1, 2014, exchange rate of 44.4 Philippine pesos per U.S. dollar.

1 28. At all times relevant to the complaint, PDAF was a
2 lump-sum appropriation under the control of individual members
3 of the Senate and House of Representatives in the Philippines,
4 who had discretion to assign PDAF to particular development
5 projects. Members of the Philippine legislature could use PDAF
6 to fund programs such as small-scale infrastructure or community
7 development projects.
8

9 29. Philippine law provides that PDAF funds must be
10 allocated to specific types of projects, following procurement
11 and public bidding procedures, accountable implementing agencies
12 and audit reviews, among other safeguards.
13

14 30. In exchange for kickbacks, legislators promised to and
15 did designate certain Napoles NGOs as the recipients of funds
16 for the ostensible purpose of implementing development projects
17 previously authorized by the Philippine Department of Budget and
18 Management ("DBM"). Napoles agreed to and did pay legislators
19 kickbacks equaling approximately 40-60% of the cash value of
20 each project. She also paid approximately 5% to the
21 legislators' staffs and 10% to agency officials who released
22 funds to her NGOs as directed. Napoles then under-delivered on
23 or overcharged for the projects, and often completely failed to
24 implement them, pocketing the remaining funds for herself.
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1 **a. The Napoles NGOs were Awarded Millions of Dollars'**
2 **Worth of PDAF Monies in Exchange for Millions of**
3 **Dollars' Worth of Kickbacks**

4 31. To obtain PDAF monies, senators submitted lists of
5 proposed projects to the Senate President and Finance Committee
6 Chair, and members of the House of Representatives submitted
7 lists to the House Appropriation Committee, requesting the
8 release of PDAF funds. The DBM, in turn, issued special
9 allotment release orders ("SAROs") to the legislators, who then
10 endorsed Napoles NGOs as "project partners" to particular
11 government implementing agencies for each project. Although
12 PDAF projects were intended to be implemented by designated
13 government agencies, as project partners, the Napoles NGOs were
14 approved to receive PDAF funds to acquire and provide items such
15 as agricultural tools, vegetable seeds, fertilizer, uniforms,
16 and other supplies that could be used to start small businesses.
17

18 32. The DBM would later issue a Notice of Cash Allocation,
19 triggering the release of government funds to the Napoles NGO.
20 Napoles NGOs received PDAF funds by check, which Napoles's
21 employees deposited into the Napoles NGOs' accounts. Once the
22 Napoles NGOs received the money to implement projects, Napoles
23 began to quickly withdraw these monies from the NGOs' accounts
24 (usually in cash) to pay kickbacks and for her own personal use.
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1 33. Napoles would sometimes advance as much as 50% of the
 2 kickback once the legislator requested a release of the PDAF
 3 funds from the relevant legislative committee. Once the
 4 kickback was paid, the lawmaker would send a letter furnishing
 5 the name of the Napoles NGO to the implementing agency. The
 6 remaining balance of the agreed kickbacks were paid later, after
 7 the SARO or Notice of Cash Allocation was issued, or after the
 8 NGO received funds.
 9

10 34. For example, during 2007 and 2009 alone, three
 11 Senators - Juan Ponce Enrile, Ramon M. Revilla, Jr. (a/k/a Bong
 12 Revilla), Jose P. Ejercito Estrada (a/k/a Joseph Estrada, a/k/a
 13 Jinggoy Estrada) (collectively, "the Senators") - unlawfully
 14 caused at least approximately \$26 million in PDAF money to be
 15 distributed to Napoles's NGOs, including:
 16

17 **TABLE 1 - PDAF Awarded by Senators to Napoles NGOs, 2007-**
 18 **2009**

Senator	2007-2009 PDAF Given to Designated Agencies and Napoles NGOs	Designated Implementing Agencies	Designated Napoles NGOs
Enrile	Php 345,000,000 (\$7.77 million)	National Agribusiness Corporation (NABCOR); National Livelihood Development Corporation	Agri and Economic Program for Farmers Foundation, Inc. (AEPFFI); Agricultura Para Sa Magbubukid Foundation, Inc. (APMFI); Countrywide Agri and Rural Economic

