



REPUBLIC OF THE PHILIPPINES
SUPREME COURT
Manila

SUPREME COURT OF THE PHILIPPINES
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SECOND DIVISION

NOTICE

Sirs/Mesdames:

Please take notice that the Court, Second Division, issued a Resolution dated **20 February 2019** which reads as follows:

G.R. No. 242188 – Lynie Pearl S. Dollisen, Mary Joie B. Cervantes, Jonas L. Lomuntad, Eric Kim C. Basa, Lois P. Abul, Jeanilyn R. Abuzo, Rikki Mae G. Yamit, Symon Montejo, Jenny Marris D. Valeroso, Verlen Joyce T. Bucol, represented by Franklin T. Agamata v. Professional Regulation Commission, Manila, Davao City, and Cagayan de Oro City Offices, acting by and through Teofilo S. Pilando, Jr. as PRC Chairman and its Regional Directors Josephine V. Liamzon and Julie I. Salbaza, respectively; Joel Tan Torres and Gerard Sanvictores as Chairman and Member of the Board of Accountancy, respectively; Commission on Higher Education, Acting by and through its Regional Directors Raul C. Alvarez, Jr. (CHED RO XI) and Emmylou B. Yanga (CHED RO IV-A)

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After a careful review of the records of the case, the Court resolves to **DENY** the Petition and **AFFIRM** the Court of Appeals' (CA) Decision¹ dated April 20, 2018 in C.A. G.R. SP No. 153836 which affirmed the Regional Trial Court's (RTC) Decision² dated April 5, 2017. The RTC upheld the denial by the Professional Regulation Commission (PRC) of petitioners' appeal for the issuance of notices of admission in order to take the Certified Public Accountant (CPA) Licensure Examinations.

The Court notes that petitioners have raised nothing new in their instant Petition and the issues that they raised have already been addressed by the RTC and the CA. The Court finds that the CA committed no reversible error in issuing the assailed Decision. Petitioners have failed to provide sufficient grounds to reverse the consistent findings of the CA, RTC, and PRC that the Trece Martires City College (TMCC) was without proper authority to offer a Bachelor of Science (BS) in Accountancy program or any bridging program leading to a BS in Accountancy.

This pronouncement finds ample legal basis in the following: (a) Republic Act No. (R.A.) 7722 or the *Higher Education Act of 1994*; (b) the Commission on Higher Education (CHED) Memorandum Order No. 40, s. 2008 or the *Manual of Regulations for Private Higher Education (MORPHE) of 2008*; (c) CHED Memorandum Order No. 30, s. 2009 or the *Applicability of the [MORPHE] of 2008 to State Universities and Colleges (SUCs) and Local Universities and Colleges (LUCs)*; and (d) the

¹ Rollo, pp. 96-112. Penned by Associate Justice Apolinario D. Bruselas, Jr. and concurred in by Associate Justices Socorro B. Inting and Rafael Antonio M. Santos.

² Id. at 256-259. Penned by Acting Presiding Judge Jose Lorenzo R. Dela Rosa, RTC, Manila, Branch 45.

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Department of Interior and Local Government (DILG) Memorandum Circular No. 2009-067 or the *Guidelines on the Establishment of Local Colleges and Universities by Local Governments, and on the Operation of Higher Education Programs*. All these issuances lead to the conclusion that TMCC, being a public institution of higher education and a local college, is subject to CHED's regulation.


Consequently, for their failure to show that the TMCC's bridging program had been authorized by CHED or any other authorized government office, petitioners have failed to meet the qualification under Section 14(c) of R.A. 9298 or the *Philippine Accountancy Act of 2004*, which provides that an applicant for the licensure examination must be "a holder of the degree of Bachelor of Science in Accountancy conferred by the school, college, academy or institute duly recognized and/or accredited by the CHED or other authorized government offices." Thus, the PRC did not err in denying their application for notices of admission to take the CPA Licensure Examination.

As regards the prayer for the issuance of preliminary mandatory injunction, the same is likewise denied. The Court notes that petitioners failed to pay for the necessary fees for the prayer for a writ of injunction. Nevertheless, even if such procedural infirmity were disregarded, the prayer would still be denied for petitioners' failure to show the existence of a right to be protected by the injunctive relief. A right, to be protected by injunction, means a right clearly founded on or granted by law or is enforceable as a matter of law.³ Such has not been shown to exist in this case.

All told, petitioners have failed to show any reversible error committed by the CA. While the Court may commiserate with the unfortunate plight of petitioners who have been misled by an unauthorized education program, the Court is still bound to apply and give effect to the applicable law and rules. *Dura lex sed lex*. The Court is thus left with no other recourse but to deny the instant petition.

SO ORDERED. (HERNANDO, J., designated additional Member per S.O. No. 2630 dated December 18, 2018)"

Very truly yours,


MARIA LOURDES C. PERFECTO
Division Clerk of Court j 5/28

By:

TERESITA AQUINO TUAZON
Deputy Division Clerk of Court

³ *City Government of Butuan v. Consolidated Broadcasting System*, 651 Phil. 37 (2010).

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HON. PRESIDING JUDGE (reg)

Regional Trial Court, Branch 45
Manila
(SCA No. 16-136907)

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GR242188. 02/20/2019(103[b])URES

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