



Republic of the Philippines
Supreme Court
Manila

EN BANC

SUPREME COURT OF THE PHILIPPINES
PUBLIC INFORMATION OFFICE

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ZAMBOANGA CITY WATER DISTRICT and its employees,
represented by General Manager LEONARDO REY D. VASQUEZ,
G.R. No. 218374
Present:

Petitioner, PERALTA, C.J.,
PERLAS-BERNABE,*
LEONEN,**
CAGUIOA,
GESMUNDO,
HERNANDO,
CARANDANG,
LAZARO-JAVIER,
INTING,
ZALAMEDA,
LOPEZ,
DELOS SANTOS,***
GAERLAN, and
ROSARIO, JJ.

- versus -

COMMISSION ON AUDIT,
Respondent.

Promulgated:
December 1, 2020

X-----X

DECISION

INTING, J.:

This resolves the Petition¹ for *Certiorari* under Rule 65 in relation to Rule 64 of the Rules of Court filed by the Zamboanga City Water District (ZCWD), represented by its General Manager Leonardo Rey D. Vasquez, assailing the Decision No. 2014-182² dated August 28, 2014

* On official leave.

** On official leave.

*** On official leave.

¹ *Rollo*, pp. 3-21.

² *Id.* at 37-42; signed by Chairperson Ma. Gracia M. Pulido Tan and Commissioners Heidi L.

and the Resolution³ dated March 9, 2015 of the Commission on Audit (COA) Commission Proper (COA Proper). In the assailed issuances, the COA Proper upheld the Notice of Disallowance (ND) No. 10-127(09)⁴ dated September 7, 2010 which disallowed the payment of ₱5,127,523.00 financial subsidy to ZCWD officials and employees.

The Antecedents

ZCWD is a local water district created pursuant to the Provincial Water Utilities Act of 1973.⁵ It is also a government-owned and -controlled corporation (GOCC).⁶

On May 13, 2009, former President Gloria Macapagal-Arroyo signed Memorandum Circular No. (MC) 174⁷ calling all government agencies, including GOCCs, “to support the Philippine Government Employees Association’s public sector agenda” and mandating as follows:

In view thereof, all government agencies, *including Government Owned and Controlled Corporations*, State Universities and Colleges are hereby enjoined to provide the following to their employees:

- shuttle service;
- *financial subsidy and other needed support to make the Botika ng Bayan more accessible to them;*
- scholarships programs for their children with siblings;
- PX mart that sell affordable commodities and the provision of its seed fund.

The DOLE is hereby directed to monitor and to ensure the implementation of this Circular. (Italics supplied.)

Mendoza and Jose A. Fabia; and attested by Director IV and Commission Secretariat Nilda B. Plaras.

³ *Id.* at 43.

⁴ *Id.* at 60-61.

⁵ Presidential Decree No. (PD) 198, approved on May 25, 1973.

⁶ See *Davao City Water District v. CSC*, 278 Phil. 605 (1991).

⁷ Entitled “Enjoining Government Agencies, Including Government Owned and Controlled Corporations, State Universities and Colleges to Support the Philippine Government Employees Association’s Public Sector Agenda,” approved on May 13, 2009.

In a letter dated November 25, 2009,⁸ ZCWD, through General Manager Leonardo Rey D. Vasquez, submitted the following queries to the Office of the Government Corporate Counsel (OGCC) relative to MC 174's provisions: "(1) does [ZCWD] have the power to prescribe the amount to be granted as financial subsidy?; (2) are the benefits enumerated in [MC 174] in the nature of "*de minimis*" benefits and/or can be treated as such by ZCWD?; and (3) how often can ZCWD allow the grant of such subsidy (monthly or annually)?"⁹

In the meantime, the ZCWD Board of Directors (Board) nonetheless granted a financial subsidy in favor of ZCWD officials and employees through Board Resolution No. 206¹⁰ dated December 7, 2009, viz.:

RESOLVED, as it is hereby resolved, to approve the grant of Financial Subsidy authorized under [MC 174] dated May 13, 2009 to an amount equivalent to one (1) month salary of every ZCWD Officials and employees irrespective of the nature of their appointments, whether permanent, casual, temporary or contractual who have rendered at least a total or an aggregate of four (4) months service including leaves of absence with pay. Provided: That employees who have rendered services less than four (4) months shall be entitled to such benefit pro rata. Provided further: That the Guidelines, herewith annexed, be adopted for purposes of implementation of [MC 174].

X X X X

(signed)
MS. NELIDA F. ATILANO
Secretary

ATTESTED:

(signed)
EDWIN N. MAKASIAR
Chairman

(signed)
GREGORIO I. MOLINA
Vice Chairman

(signed)
MILAGROS L. FERNANDEZ
Director

(signed)
EFREN ARAÑEZ
Director

⁸ As culled from the Office of the Government Corporate Counsel Opinion No. 001, Series of 2010 dated January 4, 2010, *roll*, p. 56-B.

⁹ *Id.*

¹⁰ *Id.* at 56-56-A.

On even date, the Board also issued guidelines¹¹ on the financial subsidy grant reiterating that each covered official or employee shall receive a financial subsidy equal to one month's salary; and that an official or employee is covered by the grant irrespective of the nature of his appointment, provided he/she satisfies the service requirements under the guidelines.

Two days after, or on December 9, 2009, ZCWD paid an aggregate amount of ₱5,127,523.00 representing the financial subsidy granted through Board Resolution No. 206.

Subsequently, OGCC responded to ZCWD's previous query and issued Opinion No. 001,¹² Series of 2010 dated January 4, 2010 (OGCC Opinion) as follows:

Anent your first query [ZCWD's power to prescribe the amount to be granted as financial subsidy], we answer in the affirmative. The [MC 174] itself does not provide for the amount of financial subsidy x x x. The Department of Budget and Management (DBM) has not issued a set of guidelines on the implementation of the said [MC 174]. Hence, considering that water districts generate their own income, it is our view that the Board has sufficient discretion and authority to determine the amount of the financial subsidy that it will grant through a board resolution, subject to the availability of funds. It is noted though that the financial subsidy is intended to support the Botika ng Bayan, and thus, would presumably be for the purpose of purchasing medicines.

We likewise answer your second query [nature of benefits enumerated under MC 174] in the affirmative. Financial subsidies given pursuant to [MC 174] may be classified as "*de minimis*" benefits which are not subject to withholding tax on compensation pursuant to Section 2.78.1 (B) (11) (b) of Revenue Regulation No. 2-98. These are being given to address the needs of government employees in the midst of the present global economic crisis, thus:

x x x x

As to your third query [frequency of grant], [MC 174] is likewise silent as to how often a GOCC may grant the financial

¹¹ Guidelines on the Grant of Financial Subsidy to ZCWD Officials and Employees Pursuant to Memorandum Circular No. 174 dated May 13, 2009, *id.* at 54-55.

¹² *Id.* at 56-B-57; signed by then Government Corporate Counsel Alberto C. Agra.

subsidy. Hence, unless the Office of the President or the DBM will issue guidelines in the implementation thereof, it is our considered view that there are no legal objections if ZCWD were to adopt its own guidelines on the frequency of the grants, which as mentioned earlier, would be subject to availability of funds.

Please be guided accordingly.

Very truly yours,

(signed)

ALBERTO C. AGRA
Government Corporate Counsel¹³

Later in 2010, as a result of their investigation, the COA audit team issued Audit Observation Memorandum No. (AOM) ZCWD-2010-05(09)¹⁴ dated July 31, 2010 finding the subject disbursement violative of Section 57 of Republic Act No. (RA) 9524, otherwise known as the General Appropriations Act of 2009 (2009 GAA), which provides:

SECTION 57. Personal Liability of Officials or Employees for Payment of Unauthorized Personal Services Cost. — No official or employee of the national government, LGUs, and GOCCs shall be paid any personnel benefits charged against the appropriations in this Act, other appropriations laws or income of the government, unless specifically authorized by law. Grant of personnel benefits authorized by law but not supported by specific appropriations shall also be deemed unauthorized.

The payment of any unauthorized personnel benefit in violation of this section shall be null and void. The erring officials and employees shall be subject to disciplinary action under the provisions of Section 43, Chapter 5 and Section 80, Chapter 7, Book VI of E.O. No. 292, and to appropriate criminal action under existing penal laws.

Further, the audit team recommended the refund by ZCWD officials and employees of the financial subsidies so received.¹⁵

Based on the above-mentioned findings, the COA issued ND No. 10-127(09)¹⁶ dated September 7, 2010. In disallowing the payment of

¹³ *Id.*

¹⁴ *Id.* at 58-59.

¹⁵ *Id.* at 59.

¹⁶ *Id.* at 60.

financial subsidy amounting to ₱5,127,523.00, COA further explained:

[MC 174] particularly item no. 2 of the above paragraph cannot be used as the legal basis for the payment of such benefit since the “financial subsidy” meant monetary assistance to the Botica ng Bayan and not to the employees of the agency. The MC did not specifically mention that financial assistance shall be given to the employees. The phrase “financial subsidy” should not be taken out of context.¹⁷

It found all ZCWD officers and employees who received the financial subsidy liable for the disallowance and ordered them to refund the amounts so received.¹⁸

Consequently, ZCWD appealed¹⁹ the disallowance to the COA Regional Director.

Ruling of the COA Regional Director

In Decision No. 2012-12²⁰ dated February 6, 2012, COA Regional Director Roberto T. Marquez denied ZCWD’s appeal and upheld the disallowance. He opined as follows:

In the case of Yap vs. COA x x x the Supreme Court held:

x x x x

x x x Such board action should in itself be authorized by law or regulation or have valid legal basis. Otherwise, it becomes an illegal corporate act that is void and cannot be validated. x x x²¹

x x x Section 2 of MC 174 relied upon by the appellant does not stand on its own but has to be harmonized with Section 8, Article IX-B of the 1987 Constitution, Section 4 of PD 1445 and [the] ruling laid down by the [Court] in the case of Yap vs. COA x x x. It is basic that a law should be construed in harmony with and not in violation of the Constitution x x x.²²

¹⁷ *Id.*

¹⁸ *Id.*

¹⁹ *Id.* at 62-68.

²⁰ *Id.* at 69-72; signed by Director IV Roberto T. Marquez, Regional Director.

²¹ *Id.* at 71; emphasis and italics omitted.

²² *Id.* at 72.

Aggrieved, ZCWD elevated the case to the COA Proper.

Ruling of the COA Proper

In the assailed Decision, the COA Proper affirmed the COA Regional Director's ruling. It held that, contrary to the mandate of ZCWD Board Resolution No. 206, MC 174 did not authorize any direct payment to the employees. The COA Proper discussed as follows:

This Commission concurs with the interpretation of the [Audit Team Leader]. Contrary to the assertion of the Petitioners, [MC 174] does not suggest that the financial subsidy should be paid directly to the employees. The more plausible conclusion is to direct the payment of financial subsidy to the Botika ng Bayan; otherwise, the phrase "to make Botika ng Bayan more accessible" should not have been added in the first place. Moreover, the financial subsidy is intended to make the Botika ng Bayan more accessible to the government employees. If payment of financial subsidy should be made directly to the employees, as suggested by the Petitioners, the money received may not necessarily be used to purchase medicines or to purchase them from the Botika ng Bayan. This is beyond what is contemplated under [MC 174].²³

Hence, ZCWD filed the present petition.

Issues

In the present case, the Court shall resolve whether the COA Proper gravely abused its discretion when it upheld the disallowance of the financial subsidy amounts paid to ZCWD employees. Petitioner claims that the COA Proper committed grave abuse: (a) in ruling that MC 174 does not authorize direct payment to government employees as it contemplates a financial subsidy directly in favor of the *Botika ng Bayan*; and (b) in denying their motion for reconsideration by way of a one-page notice without exhaustively resolving the merits thereof, and thus, failing to distinctly state the facts and the law on which it is based.²⁴

²³ *Id.* at 40.

²⁴ *Id.* at 10.

The Court's Ruling

The petition lacks merit.

At the onset, the Court emphasizes that Our power to review COA decisions *via* Rule 64 petitions is limited to *jurisdictional errors* or *grave abuse of discretion*.²⁵ The Court generally upholds the COA's ruling, especially in the clear absence of grave abuse on its part.²⁶

A perusal of the petition reveals that only one issue is a *bona fide* imputation of grave abuse: that the COA Proper violated the constitutional mandate that all decisions must clearly and distinctly contain its factual and legal bases. Petitioners point out that the COA Proper resolved ZCWD's motion for reconsideration of its Decision dated August 28, 2014 only "by way of a one-page notice, which does not exhaustively resolve the merits presented."²⁷

The Court disagrees with petitioners.

Verily, it is recognized in jurisprudence that the constitutional rule requiring a clear and distinct statement of factual and legal basis of a resolution/decision is an indispensable component of the litigant's right to due process.²⁸ Violation thereof amounts to grave abuse of discretion.²⁹

However, the mere brevity of the COA Proper's resolution does not equate to grave abuse.³⁰ To recall, the COA Proper denied ZCWD's motion "*for failure to raise new matter[s] or show sufficient ground to justify reconsideration of the assailed [d]ecision.*"³¹ This reasoning sufficiently justifies its denial.

²⁵ See *Fontanilla v. The Commissioner Proper, COA*, 787 Phil. 713 (2016).

²⁶ See *Ramiscal v. Commission on Audit*, 819 Phil. 597 (2017).

²⁷ *Rollo*, p. 16.

²⁸ *Go v. East Oceanic Leasing and Finance Corporation*, G.R. No. 206841-42, January 18, 2019.

²⁹ See *Fontanilla v. The Commissioner Proper, COA*, *supra* note 25.

³⁰ See *Fortune Life Insurance Company, Inc. v. COA Proper, et al.*, 752 Phil. 97 (2015).

³¹ *Rollo*, p. 43.

Notably, ZCWD offered no new arguments and alleged no novel facts in its motion. The COA Proper already found these unmeritorious. Thus, it did not need to reevaluate the same antecedents, issues, and evidence it previously passed upon in the decision sought to be reconsidered and reiterate the very same findings and legal justifications in an exhaustive resolution.³²

That being said, the remaining issue raised in the present petition are not averments of grave abuse of discretion against the COA. At best, the errors imputed upon the COA Proper are merely *errors of judgment* that cannot be remedied *via certiorari*.³³ To be sure, petitioner bears the burden of proving “not merely reversible error”³⁴ committed by the COA Proper, but “*such a capricious and whimsical exercise of judgment as is equivalent to lack of jurisdiction.*”³⁵

In any case, after a careful review of the records, the Court finds that the disallowance of financial subsidy paid to ZCWD employees was proper.

MC 174 prescribes the grant of financial subsidy directly to government employees.

The mandate of MC 174 is clear which is “to provide the following [benefits] to [government] employees.” One of these benefits is the crux of the present controversy: the provision of a “financial subsidy or other needed support to make the *Botika ng Bayan* more accessible to them.”³⁶

The COA, through the Office of the Solicitor General, argues that the circular could not have intended the financial subsidy to be given directly to the employees. Otherwise, “*the money received may not [be necessarily] used to purchase [medicine] from [the] Botika ng Bayan, or, worse, may be used to purchase things other than [medicine].*”³⁷

³² See *Agoy v. Aranela Center, Inc.*, 685 Phil. 246 (2012).

³³ See *Ramiscal v. Commission on Audit*, *supra* note 26 at 604.

³⁴ See *Fernandez v. Commission on Audit*, G.R. No. 205389, November 19, 2019.

³⁵ *Id.*, citing *Career Executive Service Board v. Commission on Audit*, G.R. No. 212348, June 19, 2018, 866 SCRA 475, 488

³⁶ *Rollo*, p. 53.

³⁷ *Id.* at 91.

The Court does not subscribe to this interpretation.

The circular's plain meaning instructs government agencies to give certain benefits (*i.e.*, shuttle service, financial subsidy, scholarship programs, PX mart) for the direct enjoyment and consumption of its employees. As clear as it is, the circular "*must be given its literal meaning and applied without attempted interpretation.*"³⁸ That the employees will use the financial subsidy for some other purpose when it is paid directly to them is both specious and speculative.

Thus, the grant of the subject financial subsidy directly to ZCWD employees finds basis on MC 174. Having been authorized by law, this grant did not violate the 2009 GAA.

ZCWD Board Resolution No. 206 was issued ultra vires.

While MC 174 prescribes the provision of a financial subsidy directly to government employees, it did not mention the amount thereof. In the present case, the Board, through Board Resolution No. 206,³⁹ *effectively took upon itself to fix the financial subsidy at an amount equal to one-month's salary.*

However, they were not free to determine the amount to be given to ZCWD employees. That the circular was silent as to the financial subsidy amount cannot be construed as a government instrumentality's implied authority to fix it on its own.

To be sure, ZCWD Board has no authority to fill in the details of what MC 174 may have been lacking. Verily, the Provincial Water Utilities Act of 1973 empowers the boards of local water districts such as ZCWD to promulgate rules and regulations. However, their rule-making power shall be limited to setting policies in relation to "*local water supply and wastewater disposal systems x x x to achieve national goals and the objective of providing public waterworks services to the greatest number at least cost.*"⁴⁰

³⁸ *Bolos v. Bolos*, 648 Phil. 630, 637 (2010).

³⁹ *Rollo*, pp. 56-56-A.

⁴⁰ Section 2, PD 198 provides:

As things presently stand, there is no law supporting the Board's self-determination of the financial subsidy amount. Thus, their decision to grant and pay the subject financial subsidy was made *ultra vires*, which renders the subsequent disbursement illegal.

Parenthetically, even the amount so granted by the Board—a full month's salary—finds no basis in law. *First*, MC 174 granted the financial subsidy to enable government employees to gain more access to the *Botika ng Bayan* and to *low-cost* medicine.⁴¹ A month's salary, especially those received by high-ranking officials, appears to be disproportionate to the medicine purchases envisioned by the circular and incoherent to its overall objective. *Second*, the subject subsidy may be considered as a form of medical benefit, which is typically subject to the limits set by applicable laws. Letter of Implementation No. 97, s. 1979,⁴² for instance, provides a cap of “P2,500.00 *per annum* per

SECTION 2. *Declaration of Policy.* — The creation, operation, maintenance and expansion of reliable and economically viable and sound water supply and wastewater disposal system for population centers of the Philippines is hereby declared to be an objective of national policy of high priority. For purpose of achieving said objective, the formulation and operation of independent, locally controlled public water districts is found and declared to be the most feasible and favored institutional structure. To this end, it is hereby declared to be in the national interest that said districts be formed and that local water supply and wastewater disposal systems be operated by and through such districts to the greatest extent practicable. To encourage the formulation of such local water districts and the transfer thereto to existing water supply and wastewater disposal facilities, this Decree provides the general act the authority for the formation thereof, on a local option basis. It is likewise declared appropriate, necessary and advisable that all funding requirements for such local water systems, other than those provided by local revenues, should be channeled through and administered by an institution on the national level, which institution shall be responsible for and have authority to promulgate and enforce certain rules and regulations to achieve national goals and the objective of providing public waterworks services to the greatest number at least cost, to effect system integration or joint investments and operations whenever economically warranted and to assure the maintenance of uniform standards, training of personnel and the adoption of sound operating and accounting procedures.

⁴¹ It is state policy to “adopt an integrated and comprehensive approach to health development which shall endeavor to make essential goods, health and other social services available to all the people at **affordable cost**,” (Section II, Article XII, 1987 Constitution). Thus, the *Botika ng Bayan/Barangay* Program was implemented to establish drug outlets “to improve access to essential drugs and the general healthcare of the population, **especially the poor**” (Implementing Rules and Regulations of RA 9502 (Universally Accessible, Cheaper and Quality Medicines Act of 2008), Joint DOH-DTI-IPO-BFAD Administrative Order No. 01-08, [November 4, 2008]), more specifically “to sell, distribute, offer for sale and/or make available **low-priced** generic home remedies, over-the-counter (OTC) drugs and x x x selected x x x prescription antibiotic drugs,” pursuant to (Department of Health Administrative Order No. 144, s. 2004, Guidelines for the Establishment and Operations of Botika ng Barangays (BnB) and Pharmaceutical Distribution Networks). Emphasis supplied.

⁴² Signed on August 31, 1979. Available on: <<https://www.officialgazette.gov.ph/1979/08/31/letter-of-implementation-no-97-s-1979/>> (last accessed: October 23, 2020).

official/employee.”

Thus, even if the Court brushes aside the *ultra vires* character of Board Resolution No. 206, the subject disbursement may still be disallowed for being unnecessary⁴³ and/or excessive.⁴⁴

The Board did not act in good faith.

The Court also does not find merit in the Board's claim that they acted in good faith because they merely relied on the OGCC opinion seemingly allowing them to proceed with the financial subsidy's payout.

Their good faith is negated by their decision to issue the subject resolution and internal guidelines instructing the financial subsidy disbursement *without even bothering to wait for the formal issuance of OGCC's opinion*. The facts reveal that by the time the OGCC had issued its opinion, the Board had already completed the disbursement. In other words, the opinion was already rendered obsolete by the Board's premature actions. Any reliance on the belated OGCC opinion could only be discounted as mere afterthoughts.

All told, that they sought to clarify with the OGCC the manner by which MC 174 should be implemented only shows that the Board was well-aware of its ambiguity. However, instead of remaining prudent by simply awaiting implementing rules expressly providing the amount of financial subsidy to be granted under MC 174, the Board proceeded to grant and pay the benefits on its own.

⁴³ Paragraph 3.2, COA Circular No. 85-55-A (September 8, 1985) defines *unnecessary expenditures* as follows: "x x x expenditures which could not pass the test of prudence or the diligence of a good father of a family, thereby denoting non-responsiveness to the exigencies of the service. Unnecessary expenditures are those not supportive of the implementation of the objectives and mission of the agency relative to the nature of its operation. This would also include incurrence of expenditure not dictated by the demands of good government, and those the utility of which can not be ascertained at a specific time. An expenditure that is not essential or that which can be dispensed with without loss or damage to property is considered unnecessary. The mission and thrusts of the agency incurring the expenditures must be considered in determining in whether or not an expenditure is necessary."

⁴⁴ Paragraph 3.3, COA Circular No. 85-55-A (September 8, 1985) defines *excessive expenditures* as follows: "unreasonable expense or expenses incurred at an immoderate quantity and exorbitant price. It also includes expenses which exceed what is usual or proper as well as expenses which are unreasonably high, and beyond just measure or amount. They also include expenses in excess of reasonable limits."

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Liability for disallowed amount.

Following the guidelines laid down in *Madera v. Commission on Audit*,⁴⁵ the following persons shall be liable for the subject disallowance:

(a) All ZCWD officials and employees who *received* the financial subsidy, as passive recipients, are liable to return the amount they individually received based on *solutio indebiti*.

(b) Aside from what they have received by virtue of Board Resolution No. 206, the Board shall be solidarily liable for the disallowed amount on account of their unauthorized and imprudent directive to pay the subject financial subsidy.

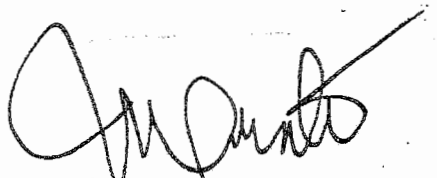
WHEREFORE, the Decision dated August 28, 2014 and the Resolution dated March 9, 2015 of the Commission on Audit, Commission Proper, which upheld Notice of Disallowance No. 10-127(09) dated September 7, 2010 amounting to ₱5,127,523.00 are **AFFIRMED WITH MODIFICATION** in that the ZCWD Board of Directors shall be solidarily liable for the disallowed amount while the passive recipients shall be liable to return only what they had individually received.

SO ORDERED.


HENRI JEAN PAUL B. INTING
Associate Justice

⁴⁵ G.R. No. 244128, September 8, 2020.

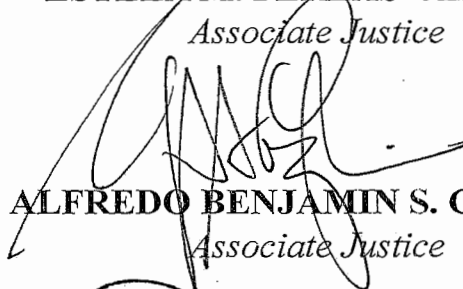
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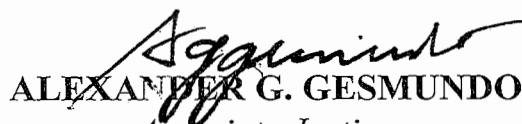

DIOSDADO M. PERALTA
Chief Justice

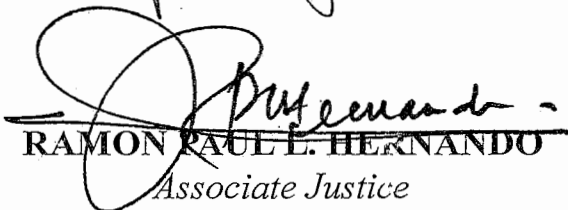
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(On official leave)
ESTELA M. PERLAS-BERNABE
Associate Justice

(On official leave)
MARVIC M.V.F. LEONEN
Associate Justice


ALFREDO BENJAMIN S. CAGUIOA
Associate Justice

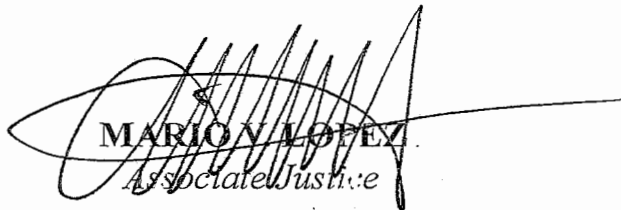

ALEXANDER G. GESMUNDO
Associate Justice


RAMON PAUL L. HERNANDO
Associate Justice

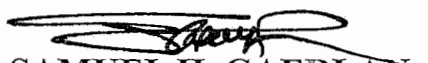

ROSMARID. CARANDANG
Associate Justice


AMY C. LAZARO-JAVIER
Associate Justice


RODIL V. ZALAMEDA
Associate Justice


MARIO V. LOPEZ
Associate Justice

(On official leave)
EDGARDO L. DELOS SANTOS
Associate Justice

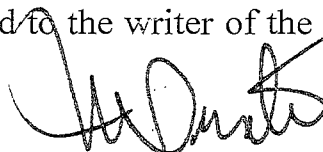

SAMUEL H. GAERLAN
Associate Justice


RICARDO R. ROSARIO
Associate Justice

AM


CERTIFICATION

Pursuant to Section 13, Article VIII of the Constitution, I certify that the conclusions in the above Decision had been reached in consultation before the case was assigned to the writer of the opinion of the Court.



DIOSDADO M. PERALTA
Chief Justice

CERTIFIED TRUE COPY


EDGAR O. ARICHETA
Clerk of Court En Banc
Supreme Court

