



Republic of the Philippines
Supreme Court
 Manila

SUPREME COURT OF THE PHILIPPINES
 PUBLIC INFORMATION OFFICE

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EN BANC

MONICO O. PUENTEVELLA,
 Petitioner,

G.R. No. 254077
[Formerly UDK 16735]

Present:

GESMUNDO, *C.J.*,
 LEONEN,
 CAGUIOA,
 HERNANDO,
 LAZARO-JAVIER,
 INTING,
 ZALAMEDA,
 LOPEZ, M.,
 GAERLAN,
 ROSARIO,
 LOPEZ, J.,
 DIMAAMPAO,
 MARQUEZ,
 KHO, JR.,* and
 SINGH, *JJ.*

- versus -

Promulgated:

COMMISSION ON AUDIT,
 Respondent.

August 2, 2022

x-----*[Signature]*-----x

DECISION

DIMAAMPAO, J.:

At the crosshairs of the instant controversy is a Petition for *Certiorari* with Urgent Prayer for Issuance of a Temporary Restraining Order or Writ of

* On Leave.

[Handwritten mark]

Preliminary Injunction¹ filed under Rule 64 in relation to Rule 65 of the Rules of Court, beseeching this Court to review the Decision² dated November 9, 2016 and the Resolution³ dated January 31, 2020 of Commission on Audit (respondent) in Decision Nos. 2016-334 and 2020-324, respectively. Respondent affirmed the Notice of Disallowance (ND) amounting to ₱36,778,105.44 issued against Bacolod Southeast Asian Games Organizing Committee (BASOC) Chairperson, petitioner Monico O. Puentevella (petitioner), and Secretary General Eric T. Loretizo (Loretizo).

The preventient facts of the case unfold as follows:

In 2002, the Council of the Southeast Asian Games Federation awarded to the Philippines the privilege to host the 23rd Edition of the Southeast Asian Games (SEA Games) to be held from November 27, 2005 to December 5, 2005. Select segments of the 23rd SEA Games were staged in Bacolod City and as a result thereof, the BASOC was created.⁴

Aware of the need to undertake rehabilitation works in the playing venues in Bacolod City, the Philippine Sports Commission (PSC) granted financial assistance to the BASOC and/or petitioner in the total amount of ₱50,500,000.00, disbursed in different dates—

Date	Amount (in ₱)	Payee	Purpose
July 28, 2005	10,500,000.00	BASOC and/or Cong. Monico O. Puentevella	For flood-lighting system of the Paglaum Football Sports Complex
August 12, 2005	20,000,000.00	BASOC and/or Cong. Monico O. Puentevella	For repair/renovation of the Paglaum Football Sports Complex
August 26, 2005	10,000,000.00	BASOC and/or Cong. Monico O. Puentevella	For flood-lighting of the Paglaum Sports Complex
November 18, 2005	10,000,000.00	BASOC	For various operational expenses of the 23 rd SEA Games
Total	₱50,500,000.00⁵		

¹ *Rollo*, pp. 12-45.

² *Id.* at 72-83; signed by Chairperson Michael G. Aguinaldo, and Commissioners Jose A. Fabia and Isabel D. Agito.

³ *Id.* at 156-160; signed by Chairperson Michael G. Aguinaldo, and Commissioners Jose A. Fabia and Isabel D. Agito.

⁴ *Id.* at 15.

⁵ *Id.* at 238.

Saddled with a tight schedule and certain budget limitations, the BASOC directly negotiated with contractors to hasten the rehabilitation of venues and facilities needed for the Bacolod leg of the 23rd SEA Games.⁶

On February 1, 2008, more than two years after the SEA Games, the BASOC submitted liquidation reports regarding the financial assistance it received from the PSC. Consequently, respondent formed a special audit team to evaluate the liquidation reports. After due investigation, the special audit team issued Audit Observation Memorandum (AOM) No. 2010-01, divulging that:

1. [The] BASOC did not liquidate the ₱50,500,000.00 funds within a reasonable time after the completion of the 23rd SEA Games; and
2. [The] BASOC did not properly transfer to PSC and/or other government agencies the various facilities and/or items approximately totaling ₱30,844,000.00—which resulted in wastage of government resources.⁷

The special audit team found the BASOC's documentation inadequate and unable to buttress the validity and correctness of its various transactions. Accordingly, the special audit team issued Notice of Suspension No. 2010-01 in the amount of ₱41,631,117.96, putting forth the following deficiencies:

1. Lack of acknowledgment/delivery receipts of the items such that the validity of payments and actual receipt of goods/services were not established;
2. Absence of accomplishment report and/or acceptance by the BASOC officials that proves the scope of work performed; and
3. Failure to submit contract, approved scope of work, plans, specifications, actual bill of materials, and other relevant documents which could serve as basis for determining the reasonableness of payments made or work completed.⁸

On January 30, 2014, the special audit team reevaluated the documents submitted by the BASOC and thereafter issued ND No. 2014-101-GF/NSDF-(05).⁹ The special audit team flagged a total amount of ₱36,778,105.44, summarized hereunder:

⁶ Id. at 17.

⁷ Id. at p. 47.

⁸ Id. at 48.

⁹ Id. at 238-242.

Particulars of Work Items	Amount (in ₱)	Payee/ Supplier	Reason for Disallowance
<p>Weightlifting:</p> <p>Construction, installation, dismantling, and removal of weightlifting facilities at the Bacolod Convention Plaza</p>	992,990.00	JFJ Construction	BASOC failed to submit the original plans/scope of work and specifications of projects prepared by the contractor and approved by BASOC as required under NS No. 2010-01.
<p>Office facilities and Beautification:</p> <p>Construction of 27 units framework for the tarpaulin streamer/ advertisements at the exterior of Paglaum Sports Complex.</p>	100,000.00	Arfien Forever, Inc.	<p>BASOC also failed to submit the following:</p> <p>a. Copy of the approved budget for the contract;</p> <p>b. Copy of the Statement of Work Accomplished;</p> <p>c. Copy of the Certificate of Completion; and</p> <p>Copy of the approved plans and specifications to include shop drawings for fabricated items.</p>
	220,000.00	RH Fabricators & Designs, Inc.	
	165,175.00	Romel Yogore	
<p>Facilities and Improvement</p> <p><i>A. Rehabilitation of Paglaum Sports Complex</i></p> <p>1. Paglaum Stadium refurbishing/rehabilitation</p>	16,268,321.44	Dynamic Builders and Construction Company, Inc.	<p>BASOC failed to submit the original plans/scope of work and specifications of projects prepared by the contractor and approved by BASOC as required under NS No. 2010-01.</p> <p>The documents submitted by BASOC were mere cost estimates of the</p>
2. Paglaum Stadium	100,000.00	Dynamic	

roofing rehabilitation		Builders and Construction Company, Inc.	improvements made and the labor cost submitted by the contractor. Hence, the reasonableness of the cost estimates cannot be validated without the original work plan, design, detailed program/scope of work and specifications.
3. Paglaum Stadium perimeter fence construction	20,000.00	Arfien Forever, Inc.	The documents pertaining to this project were not submitted to the COA Technical Audit Specialist for technical inspection at the time of construction or immediately thereafter.
<i>B. Installation of Lighting Facilities</i>			
1. Paglaum Stadium Football Field Lighting Facilities	12,000,000.00	Eurolux International Lightings, Inc.	BASOC failed to submit the original plans/scope of work and specifications of projects prepared by the contractor and approved by BASOC as required under NS No. 2010-01.
2. Paglaum Stadium Lighting Improvement Facilities	6,911,619.00	Eurolux International Lightings, Inc.	BASOC merely submitted Floodlighting Layout Plan prepared by the contractor, Cost Proposal, Notice of Completion from the Contractor but without complete details, and photocopies of the receipts for check payments made by BASOC. Notwithstanding these documents, the special

			<p>audit team noted that the reasonableness of the actual costs incurred by BASOC cannot be established in the absence of BASOC's own plan, cost estimates, and project specifications as basis for comparison with those prepared by the contractors/supp-liers.</p> <p>Under the pertinent rules and regulations of the COA on Technical and Contract Review of Infrastructure Projects, the following documents should be submitted:</p> <ul style="list-style-type: none">a. Duly approved contract with all its integral parts;b. Complete set of duly approved plans and specifications;c. Approved agency estimate including detailed breakdown of estimates and unit cost derivation for each work item; and <p>Copy of the approved Program Evaluation and Review Technique and Critical Path Method network Diagram and detailed computation of contract time.</p>
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TOTAL	₱36,778,105.44¹⁰		
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Ineluctably, BASOC's Chairperson, herein petitioner, and Loretizo, the Committee's Secretary General, were made liable for the disallowance as they were the signatories to the various infrastructure contracts with the suppliers and contractors.¹¹

Aggrieved, petitioner appealed¹² before respondent's Office of the Cluster Director – National Government Sector (NGS) Cluster I, praying that ND No. 2014-101-GF/NSDF-(05) be lifted. On the other hand, Loretizo, petitioner's co-respondent, interposed no appeal.

RULING OF THE CLUSTER DIRECTOR

On 23 January 2015, the Cluster Director of the NGS affirmed ND No. 2014-101-GF/NSDF-(05), accentuating the failure of the BASOC to submit relevant documents to bolster the validity and propriety of its transactions relative to the conduct of the 23rd SEA Games.¹³ The Cluster Director enumerated various COA Circulars, COA Memorandum Orders, pertinent laws, and PCS's own policy, which all require the submission of documentary requirements to aid the special audit team in evaluating BASOC's liquidation report.¹⁴ The Cluster Director likewise ratiocinated that resort to direct procurement would not excuse BASOC from submitting documentary requirements to validate the existence of the projects, and to determine the reasonableness of the costs incurred.¹⁵

RULING OF THE COA

Unperturbed, petitioner elevated his case to respondent, which likewise affirmed ND No. 2014-001-GF/NSDF-(05) via the impugned *Decision*.¹⁶

Respondent stressed that BASOC's failure to submit the pertinent documentary requirements proving the validity and propriety of its transactions entailed liability on the part of petitioner as its chairperson and authorized representative.¹⁷

¹⁰ Id.

¹¹ Id. at p. 241.

¹² Id. at 243-256.

¹³ Id. at 52-55.

¹⁴ Id. at 52-54.

¹⁵ Id. at 55.

¹⁶ Id. at 72-83.

¹⁷ Id. at 81-82.

Since petitioner's motion for reconsideration was denied by respondent in the challenged *Resolution*,¹⁸ he now seeks refuge before this Court through the present *Petition*, supplicating, in the main, that ND No. 2014-001-GF/NSDF-(05) be invalidated.

ISSUES OF THE CASE

Stripped to the essentials, the main issue in this case is whether respondent COA committed grave abuse of discretion in upholding the validity of ND No. 2014-101-GF/NSDF-(05) and in finding petitioner liable for the disallowance.¹⁹

THE COURT'S RULING

After a perustration of the case and a juxtaposition of pertinent laws and jurisprudence with the arguments raised by the parties, this Court finds no discernible reason to absolve petitioner from liability.

It is primal that factual findings of administrative bodies charged with their specific field of expertise, are afforded great weight by the courts, and in the absence of substantial showing that such findings were made from an erroneous estimation of the evidence presented, they are deemed conclusive and binding upon this Court. In the interest of stability of the governmental structure, they should not be disturbed.²⁰ Apropos thereto, the Court has demystified the scope of a *certiorari* proceeding when what is involved is a ruling of the COA—

A Rule 65 petition is a unique and special rule because it commands limited review of the question raised. As an *extraordinary remedy*, its purpose is simply to keep the public respondent within the bounds of its jurisdiction or to relieve the petitioner from the public respondent's arbitrary acts. In this review, the Court is confined *solely* to questions of jurisdiction whenever a tribunal, board or officer exercising judicial or quasi-judicial function acts without jurisdiction or in excess of jurisdiction, or with grave abuse of discretion amounting to lack or excess of jurisdiction.

The limitation of the Court's power of review over COA rulings merely complements its nature as an *independent constitutional body* that is tasked to safeguard the proper use of the government and, ultimately, the people's property by vesting it with power to (i) determine whether the government entities comply with the law and the rules in disbursing public funds; and (ii) disallow legal disbursements of these funds.²¹

¹⁸ Supra note 3.

¹⁹ Id. at 23-24.

²⁰ See *Lumayna, et al. v. Commission on Audit*, 616 Phil. 929, 940 (2009).

²¹ See *Maritime Industry Authority v. Commission on Audit*, 750 Phil 288, 307-308 (2015).

Guided by this jurisprudential polestar, the Court once more upholds its general policy of affirming a decision rendered by an administrative authority, especially one that is constitutionally-created, not only on the basis of the doctrine of separation of powers but also for their presumed expertise in the laws that they are entrusted to enforce.²²

The Court now delves into the merits of the instant case.

Respondent properly issued ND No. 2014-101-GF/NSDF-(05) devoid of grave abuse of discretion.

As the guardian of public funds, respondent bears the constitutional mandate of ensuring that government resources are accurately spent. On this score, it is guided by certain fundamental principles in the discharge of its duty. Section 4 of Presidential Decree (PD) No. 1445,²³ otherwise known as the *Government Auditing Code of the Philippines*, provides that:

Section 4. *Fundamental principles.* Financial transactions and operations of any government agency shall be governed by the fundamental principles set forth hereunder, to wit:

x x x x

6. Claims against government funds shall be supported with complete documentation.

7. All laws and regulations applicable to financial transactions shall be faithfully adhered to.

x x x x (Emphasis supplied.)

To this end, respondent issued several circulars to facilitate audit action on claims pertaining to government contracts involving infrastructure projects. One of such circulars is COA Circular No. 76-34,²⁴ which requires government agencies and subdivisions to submit, within five days from the execution of a contract, a copy of the said contract and all documents forming part thereof, such as general conditions, specifications, proposals and contract book, certificate of availability of funds, and other pertinent documents. This submission requirement was echoed in COA Circular No. 87-278.²⁵

COA Memorandum No. 2005-027,²⁶ on the one hand, also regulates documentary submission requirements as a means to implement the

²² See *Abpi v. Commission on Audit*, G.R. No. 252367, July 14, 2020.

²³ Approved on June 11, 1978.

²⁴ Issued on July 15, 1976.

²⁵ Issued on November 12, 1987.

²⁶ Issued on February 28, 2005.

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provisions of Republic Act No. 9184²⁷ or the *Government Procurement Reform Act*. The memorandum enjoins all audited agencies to submit certain documents to an assigned Technical Audit Specialist who evaluates the technical aspects of the government contract under review. For technical evaluation of infrastructure contracts, the documentary requirements are as follows:

1. Approved contract and all its integral parts necessary for review;
2. Complete set of approved plans/drawings including the site development plan, profile sheet, drainage details (if applicable), structural plans, and other necessary details;
3. Complete technical specifications;
4. Document containing the detailed breakdown of the approved budget for the contract; and
5. Document containing the detailed breakdown of the contract cost.²⁸

Concomitantly, for technical evaluation of supplies, materials, and equipment procurement, the documentary requirements are:

1. Approved contract;
2. Technical and financial proposal of the winning bidder/supplier;
3. Complete set of technical specifications;
4. Approved detailed plans/drawings/layouts;
5. Conditions of contract; and
6. Breakdown of approved budget for the contract.²⁹

In case of delivered supplies, materials, and equipment, the following documents must be submitted:

1. Approved contract;
2. Sales invoice and delivery receipt;
3. Certificate of acceptance;
4. Performance/quality test results;
5. Breakdown of contract cost; and
6. Complete set of approved plans/drawings.³⁰

Quite palpably, even under the PSC's own Resolution No. 282-2005, the grant of the ₱50,500,000.00 financial assistance to the BASOC was predicated on its compliance with government accounting and auditing rules and regulations, which includes the submission of complete documents post-audit.

Irrefragably, in light of the BASOC's failure to submit post-audit documentary requirements, respondent's issuance of ND No. 2014-101-

²⁷ Approved on January 10, 2003.

²⁸ *Rollo*, p. 53.

²⁹ *Id.*

³⁰ *Id.* at 53-54.

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GF/NSDF-(05) is replete with statutory, procedural, and regulatory underpinnings.

Petitioner is liable for the disallowance.

It bears emphasis that petitioner admits having submitted insufficient documents. However, he asserts good faith and pins the blame on the absence of technical experts in the BASOC, as well as time constraints, to justify his incomplete submissions.

Petitioner's assertion holds no water.

Good faith is a state of mind denoting honesty of intention, and freedom from knowledge of circumstances which ought to put the holder upon inquiry; an honest intention to abstain from taking any unconscientious advantage of another, even though technicalities of law, together with absence of all information, notice, or benefit or belief of facts which render transaction unconscientious.³¹ Indeed, a public officer is presumed to have acted in good faith in the performance of his [or her] duties. However, public officials can be held personally accountable for acts claimed to have been performed in connection with official duties where they have acted beyond their scope of authority or where there is a showing of bad faith.³²

Appositely, Sections 38 and 39 of Book I, Chapter 9 of the 1987 Administrative Code,³³ provide that the presumption of good faith is unavailable when there is a clear showing of gross negligence, *viz.*:

SECTION 38. *Liability of Superior Officers.* — (1) A public officer shall not be civilly liable for acts done in the performance of his [or her] official duties, **unless there is a clear showing of bad faith, malice or gross negligence.**

x x x x

SECTION 39. *Liability of Subordinate Officers.* — No subordinate officer or employee shall be civilly liable for acts done by him in good faith in the performance of his duties. **However, he [or she] shall be liable for willful or negligent acts done by him which are contrary to law, morals, public policy and good customs even if he acted under orders or instructions of his superiors.** (Emphases supplied.)

³¹ See *Torreta v. Commission on Audit*, G.R. No. 242925, 10 November 2020, citing *Secretary Montejo v. Commission on Audit, et al.*, 837 Phil 193, 204 (2018).

³² *Id.*, citing *Velasco v. Commission on Audit*, 695 Phil 226, 241, (2012).

³³ Approved on July 25, 1987.

Jurisprudence defines *gross negligence* as negligence characterized by the want of even slight care, acting or omitting to act in a situation where there is a duty to act, not inadvertently but willfully and intentionally with a conscious indifference to consequences insofar as other persons may be affected.³⁴

Moreover, the personal liability of a person who is directly responsible for the illegal, irregular, unnecessary, excessive, extravagant, or unconscionable transaction can be deduced from Section 103 of PD No. 1445,³⁵ thus—

Section 103. *General liability for unlawful expenditures.*
Expenditures of government funds or uses of government property in violation of law or regulations shall be a personal liability of the official or employee found to be directly responsible therefor.

Applying the foregoing legal and jurisprudential precepts, there can be no quibbling that petitioner committed gross negligence. As found by the Cluster Director, he merely submitted cost estimates and labor costs from the contractor for the rehabilitation of the Paglaum Stadium. For the football lighting facilities, he submitted the floodlighting layout plan prepared by the supplier, cost proposal signed by the parties, notice from the contractor that the project had been completed but without complete details and official receipts of the check payments made by BASOC.

Plain as day, the documents do not make out even a substantial compliance with the COA circulars and the Notice of Suspension. They are at best, farce, of no significance, and utterly subpar the scintilla of substance which needed to demonstrate the proper disposal of the funds. Clearly, how can respondent examine the validity and propriety of the transactions BASOC entered into when, to begin with, it had no supporting documents to work with?

Petitioner's insistence that it was impossible for him to obtain the required documents is plainly unacceptable, highly anomalous, and contrary to human experience, especially in light of the extent and magnitude of the transactions involved. The preparation of detailed scope of works, designs and specifications, cost estimates, among others, is an integral component of transparency whenever public money is being used to fund construction contracts. An ordinary prudent man would have secured such documents before venturing into an ordinary construction agreement. It therefore defies

³⁴ See *Officers and Employees of Iloilo Provincial Government v. Commission on Audit*, G.R. No. 218383, January 5, 2021.

³⁵ Approved on June 11, 1978.

logic why petitioner, who was at the helm of the preparations of a once-in-a-lifetime international sports event, failed to do so. Worse, he was given ample time to submit the required documentation since the Notice of Disallowance was issued only four years after the Notice of Suspension issuance. Verily, petitioner's nonfeasance militates against his good faith defense.

Disbursement of large public funds deserves no less; taxpayers' money should always be spent with paramount consideration of full transparency and reasonable budget allocation. Indubitably, these cannot be wantonly sacrificed on the altar of exigency inasmuch as reckless handling and accounting of public funds have no place in a government that endeavor to keep inviolate the trust of the people.

The Rules of Return under Madera v. Commission on Audit as amended by Torreta v. Commission on Audit is applicable.

Nonetheless, the Rules of Return first enunciated in *Madera v. COA*³⁶ as amended by *Torreta v. COA*,³⁷ which apply specifically to cases involving government contracts for procurement of goods and services, may be used to reduce the solidary liability of petitioner and his non-appealing co-respondent based on the principle of *quantum meruit*—

Accordingly, we hereby adopt the proposed guidelines on return of disallowed amounts in cases involving unlawful/irregular government contracts submitted by herein Justice Perlas-Bernabe, to wit:

1. If a Notice of Disallowance is set aside by the Court, no return shall be required from any of the persons held liable therein.

2. If a Notice of Disallowance is upheld, the rules on return are as follows:

a. Approving and certifying officers who acted in good faith, in the regular performance of official functions, and with the diligence of a good father of the family are not civilly liable to return consistent with Section 38 of the Administrative Code of 1987.

b. Pursuant to Section 43 of the Administrative Code of 1987, approving and certifying officers who are clearly shown to have acted with bad faith, malice, or gross negligence, are solidarily liable together with the recipients for the return of the disallowed amount.

³⁶ G.R. No. 244128, September 8, 2020.

³⁷ G.R. No. 242925, November 10, 2020.

c. The civil liability for the disallowed amount may be reduced by the amounts due to the recipient based on the application of the principle of *quantum meruit* on a case to case basis.

d. These rules are without prejudice to the application of the more specific provisions of law, COA rules and regulations, and accounting principles depending on the nature of the government contract involved. (Emphasis supplied)

Torreta explained the rationale of *quantum meruit* as follows:

xxx *Quantum meruit* literally means “as much as he [or she] deserves.” Under this principle, a person may recover a reasonable value of the thing he [or she] delivered or the service he [or she] rendered. The principle also acts as a device to prevent undue enrichment based on the equitable postulate that it is unjust for a person to retain benefit without paying for it. The principle of *quantum meruit* is predicated on equity. In the case of *Geronimo v. COA*, it has been held that “the [r]ecovery on the basis of *quantum meruit* was allowed despite the invalidity or absence of a written contract between the contractor and the government agency.” (Citations omitted.)

By the same token, in the case of *Bodo v. Commission on Audit*,³⁸ the Court applied *quantum meruit* to reduce the liability of local government officials who were held solidarily liable in the disallowed expenditure consisting of payments arising from irregular or unlawful contracts.

These doctrinal teachings impel the Court to apply the principle of *quantum meruit* to reduce petitioner’s liability and that of his non-appealing co-respondent. The 23rd SEA Games brought prestige to the Philippines as the host-country and the success of the biennial multi-sport event is no ordinary feat. Moreover, the rehabilitation of the Paglaum Stadium, as well as the repairs and refurbishments of the sports facilities, were undertaken and delivered in time for the conduct of the games. Accordingly, despite the impropriety of the contract with the different contractors and suppliers, they are still entitled to retain the reasonable value of their deliveries and services to the BASOC. However, the determination of such value is factual in nature and beyond the province of the Court to undertake.

Ergo, the total amount that the different contractors and suppliers are entitled to retain shall be deducted from the disallowed amount of ₱36,778,105.44.

³⁸ G.R. No. 228607, October 5, 2021.

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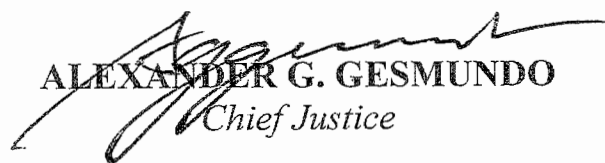
WHEREFORE, the Petition for *Certiorari* with Urgent Prayer for Issuance of a Temporary Restraining Order or Writ of Preliminary Injunction is hereby **DISMISSED**. The Decision dated November 9, 2016 and the Resolution dated January 31, 2020 of the Commission on Audit, which affirmed Notice of Disallowance No. 2014-101-GF/NSDF-(05), are **AFFIRMED WITH MODIFICATION**. The case is **REMANDED** to the Commission on Audit for the determination of the civil liability of petitioner Monico O. Puentevella, as well as Eric T. Loretizo, in accordance with this Decision.

SO ORDERED.



JAPAR B. DIMAAMPAO
Associate Justice

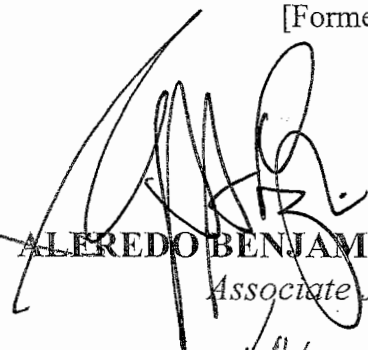
WE CONCUR:




ALEXANDER G. GESMUNDO
Chief Justice



MARVIC M.V.F. LEONEN
Associate Justice



ALREDO BENJAMIN S. CAGUIOA
Associate Justice



RAMON PAUL L. HERNANDO
Associate Justice



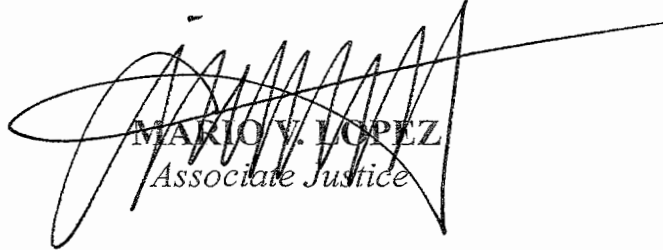
AMY C. LAZARO JAVIER
Associate Justice



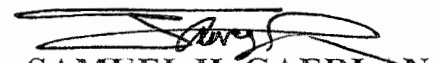
HENRI JEAN PAUL B. INTING
Associate Justice



RODIL N. ZALAMEDA
Associate Justice



MARIO V. LOPEZ
Associate Justice



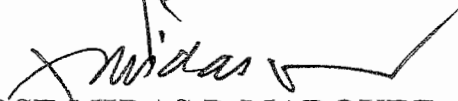
SAMUEL H. GAERLAN
Associate Justice



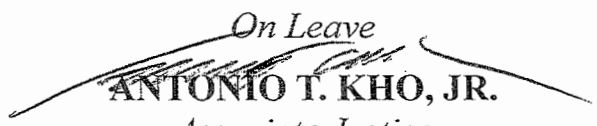
RICARDO R. ROSARIO
Associate Justice



JHOSEP V. LOPEZ
Associate Justice



JOSE MIDAS P. MARQUEZ
Associate Justice



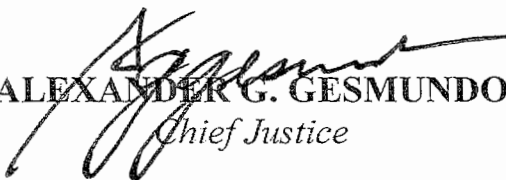
On Leave
ANTONIO T. KHO, JR.
Associate Justice



MARIA FILOMENA D. SINGH
Associate Justice

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 this Court.


ALEXANDER G. GESMUNDO
Chief Justice