Republic of the Philippines
Supreme Court
Manila

SUPREME COURT OF THE PHILIPPINES
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THIRD DIVISION

REPUBLIC OF THE PHILIPPINES, REPRESENTED BY THE DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS,
Petitioner,

- *versus* -

ESPINA & MADARANG, CO. and MAKAR AGRICULTURAL CORP.,
Respondents.

G.R. No. 226138

Present:

LEONEN, *J., Chairperson,*
LAZARO-JAVIER,
LOPEZ, M. V.,
LOPEZ, J. Y., and
KHO, JR., *JJ.*:

Promulgated:

March 23, 2022

x - x

DECISION

LOPEZ, J., *J.*:

This resolves a Petition for Review on *Certiorari*[1] under Rule 45 of the Revised Rules of Court filed by the Republic of the Philippines (*Republic*), represented by the Department of Public Works and Highways (*DPWH*), seeking to reverse and set aside the Decision[2] dated January 25, 2016 and the Resolution[3] dated July 22, 2016 rendered by the Court of Appeals (*CA*) in CA-G.R. SP No. 06472-MIN, which affirmed in *toto* the Orders dated December 16, 2013,[4] February 24, 2014,[5] and July 21, 2014[6] of the Regional Trial Court (*RTC*) of General Santos City, Branch 36 in Civil Case No. 7788.

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[1] *Rollo*, pp. 16-57.
[2] Penned by Associate Justice Oscar V. Badelles, with Associate Justices Romulo V. Borja and Ronaldo B. Martin, concurring; *id.* at 113-131.
[3] *Id.* at 133-134.
[4] *Id.* at 233-239.
[5] *Id.* at 243-248.
[6] *Id.* at 251-258.

The Antecedents

Briefly, the present case involves the propriety of the Orders of the RTC of General Santos City, which (1) directed the Republic to deliver to the respondents Espina & Madarang, Co. and Makar Agricultural Corp. (*Espina and Makar*) the amount of ₱218,839,455.00 representing their road right of way (*RROW*) compensation as payment for the property taken by the government for the construction of the Cotabato-Kiamba-General Santos-Koronadal National Highway; and (2) ordered the sheriff to levy, garnish, seize, and deliver to Makar or to the court, funds of the DPWH that may be found anywhere in the Philippines to satisfy the judgment in their favor.[7]

The controversy originated from an undated letter of Vicente L. Olarte, the attorney-in-fact of the Olarte Hermanos *y* Cia Estate, to the Regional Director of the DPWH demanding for the payment of their RROW claim covering an area of 186,856 square meters taken by the government for the construction of the Cotabato-Kiamba-General Santos-Koronadal National Highway.[8]

Spec Pro. No. 2004-074 (Special Proceedings Case)

The foregoing was followed by a case entitled, "In the matter of Insolvencia Voluntaria De Olarte Hermanos *y* Cia, Heirs of the Late Alberto P. Olarte and Jose P. Olarte, *et al.*," before the RTC of Cotabato City, Branch 14 docketed as Special Proceedings No. 2004-074 (*Spec Pro. No. 2004-074*).[9] In an Order dated July 4, 2007, the RTC of Cotabato City enjoined the DPWH to pay the RROW claim of the heirs of Olarte. In its subsequent Order dated November 13, 2007, the RTC of Cotabato City directed the DPWH to pay the heirs of Olarte the partial payment of their RROW compensation in the amount of ₱44,891,140.65 within ten days from notice. In compliance therewith, the DPWH started paying the same to the heirs of Olarte. [10]

Civil Case No. 7788 (Injunction Case)

On May 7, 2008, Espina and Makar filed a complaint for injunction before the RTC of General Santos City docketed as Civil Case No. 7788 against the heirs of Alberto Pelayo Olarte and Jose Pelayo Olarte, the DPWH, and Register of Deeds of General Santos City. The complaint alleged that the Original Certificate of Title No. 12 (*OCT No. 12*) in the name of Olarte Hermanos, used as basis for the claim of the heirs of Alberto and Jose Olarte over the RROW compensation, was mortgaged to El Hogar

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[7] *Id.* at 114.
[8] *Id.* at 114-115.
[9] *Id.* at 136-137.
[10] *Id.* at 115.

Filipino (*El Hogar*). Due to nonpayment of the loan obligation, the property was sold at a public auction to El Hogar on October 15, 1933. Consequently, OCT No. 12 was canceled and TCT No. 886 was issued in the name of El Hogar. In 1937, El Hogar sold the property to the Espina sisters, namely: Salud, Soledad, Mercedes, and Asuncion to whom TCT No. (T-635) (T-19) T-2 was issued. Asuncion later on sold her share to Soledad in 1949, and TCT No. (T-636) (T-20) T-3 was issued in the name of the remaining three sisters. In 1958, the latter sold the property to Makar and TCT No. (T-5288) (T-433) T-118 was issued in its favor. Thereafter, Makar sold 195.1838 hectares of the property to Espina, which subdivided the same into lots and sold them to third parties. Despite the aforesaid change in ownership, Espina and Makar averred that the heirs of Olarte were able to file a RROW claim with the DPWH based on OCT No. 12. Hence, the complaint for injunction to enjoin the DPWH from paying the heirs of Olarte.[11]

In response thereto, DPWH filed a Manifestation and Motion (in lieu of Answer) dated October 17, 2008, alleging that it already paid the heirs of Olarte upon their representation that they were the rightful owners of the property traversed by the Cotabato-Kiamba-General Santos-Koronadal National Highway. Considering the dispute on ownership, DPWH claimed that it would support any proceeding that would thresh out the issue and that it would cease from paying the heirs of Olarte until the issue of ownership is resolved.[12]

On September 4, 2009, Espina and Makar filed a Manifestation to render Civil Case No. 7788 moot and academic in view of the Decision dated July 22, 2009 of the CA in CA-G.R. SP No. 02303-MIN, entitled "Espina & Madarang, Co. & Makar Agricultural Corp. (Makar) represented by Rodrigo A. Adtoon, Petitioners v. Hon. Cedar P. Indar Al Haj, Judge, *et al.*, Respondents." Espina and Makar alleged that the aforesaid CA Decision already affirmed their ownership over the subject property and thus, the DPWH should be directed to release, in their favor, the payment of the RROW compensation.[13]

In their Comment to the Manifestation, DPWH acknowledged that the injunction case was indeed rendered moot and academic in view of the Decision dated July 22, 2009 of the CA in CA-G.R. SP No. 02302-MIN. However, DPWH asserted that it was improper for the RTC to order the payment of the RROW compensation in favor of Espina and Makar without a definite ruling that the latter are the owners of the subject property. According to DPWH, the CA merely ruled that the special proceedings case cannot proceed as the heirs of Olarte were no longer the owners of the subject property.[14]

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11 *Id.* at 115-116.
12 *Id.* at 116-117.
13 *Id.* at 117.
14 *Id.* at 117-118.

Subsequently, on October 5, 2009, the RTC of General Santos City issued an Order ruling that the injunction case is already moot and academic in view of the Decision dated July 22, 2009 of the CA in CA-G.R. SP No. 02302-MIN. It also upheld Espina and Makar's ownership over the subject property and ordered the DPWH to deliver to them the payment of their RROW compensation.[15]

At odds with the ruling, DPWH moved for reconsideration, but the same was denied by the RTC of General Santos City in its Order dated October 30, 2009.[16] On even date, a notice of garnishment was likewise issued.[17] This was followed by a supplemental order dated November 13, 2009, directing the DPWH to pay Espina and Makar the amount of ₱218,839,455.00 representing the fair market value of the subject property as reflected in the masterlist of revalidated road right of way claim of the heirs of Olarte as of June 30, 2007.[18]

<u>*CA-G.R. No. SP No. 03310-MIN*</u>

The Republic, through the DPWH, thereafter, filed a petition for *certiorari* and prohibition with prayer for a temporary restraining order and/or writ of preliminary injunction before the CA, seeking to nullify the RTC Orders dated October 5, 2009, October 30, 2009, and November 13, 2009. The case was docketed as CA-G.R. SP No. 03310-MIN. The Republic contended that the RTC of General Santos City went beyond its jurisdiction when it ordered the payment of the RROW even if the same was not prayed for in the complaint; that such payment is improper in injunction cases, being limited only to restraining an act; that the ownership of Espina and Makar over the subject property was not definitely established; and that public funds cannot be the subject of garnishment.[19]

Meanwhile, during the pendency of the case in CA-G.R. SP No. 03310-MIN, the RTC of General Santos City issued an Order dated June 1, 2010, directing the issuance of a new writ of execution to implement the Orders dated October 5, 2009 and November 13, 2009. Subsequently, a writ of execution was issued on June 2, 2010.[20]

On June 14, 2011, the CA in CA-G.R. SP No. 03310-MIN rendered a Decision, denying the petition filed by Republic. The CA held therein that there was no more issue regarding the transfer of ownership from El Hogar to Espina and Makar. Therefore, the latter's title is presumed valid in view of the Decision of the CA in CA-G.R. SP No. 025132, which this Court in

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15 *Id.* at 118-119.
16 *Id.* at 119.
17 *Id.*
18 *Id.*
19 *Id.* at 120.
20 *Id.* at 120-121.

G.R. No. 73457 has affirmed. It also ruled that the grant of the RROW compensation in the injunction suit is proper because the concept of injunction is not limited to restraining a party or refraining him from doing the questioned act, but also for doing an act. Finally, the CA ruled that the exemption of public funds from garnishment does not apply in this case because the funds sought to be levied were already allocated by law for the satisfaction of a money judgment against the government. In fact, the Republic had already been paying the heirs of Olarte in the special proceedings case.[21]

Subsequently, the Republic moved for reconsideration, but the same was denied by the CA in its Resolution dated June 29, 2012.[22]

G.R. No. 202416

Unsatisfied, the Republic elevated the matter to this Court by a petition for review on *certiorari* docketed as G.R. No. 202416.[23]

On November 28, 2012, a Minute Resolution was issued by this Court, denying the petition for Republic's failure to sufficiently show reversible error in the challenged Decision of the CA to warrant the exercise of this Court's discretionary appellate jurisdiction. In another Minute Resolution dated March 18, 2013, this Court denied Republic's motion for reconsideration with finality.[24]

In view of the finality of G.R. No. 202416, Espina and Makar filed before the RTC of General Santos City an *Ex-Parte* Motion to Direct the Sheriff for Prompt and Immediate Implementation, praying for the reimplementation of the writ of execution dated June 2, 2010.[25]

In its Order dated December 16, 2013, the RTC of General Santos City directed the sheriff to immediately implement the writ of execution.[26] The same was opposed by the heirs of Olarte. On the other hand, Espina and Makar filed an *ex-parte* motion to direct the sheriff for prompt and immediate implementation of the writ.[27]

On February 24, 2014, the RTC of General Santos City denied the Motion of the heirs of Olarte and granted the motion of Espina and Makar, directing the sheriff to implement the writ of execution dated June 2, 2010,

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[21] *Id.* at 121.
[22] *Id.* at 122.
[23] *Id.*
[24] *Id.*
[25] *Id.* at 122.
[26] *Id.* at 122-123.
[27] *Id.* at 123.

and to levy, garnish, seize, and deliver to them or the court, whatever funds, money, or assets of the DPWH susceptible to execution found anywhere in the Philippines to satisfy the judgment.[28]

Thus, the Republic filed an Urgent Motion for Reconsideration, reiterating that public funds cannot be the subject of writ of execution. It added that Espina and Makar's claim should first be filed before the Commission on Audit (*COA*). The heirs of Olarte also filed a separate Motion for Reconsideration.[29]

On July 21, 2014, the RTC of General Santos City issued an Order, denying both motions for reconsideration.[30]

CA-G.R. SP No. 06472-MIN (the present case)

Undeterred by the setback, the Republic, as represented by the DPWH, once again filed a petition for *certiorari* and prohibition before the CA docketed as CA-G.R. SP No. 06472-MIN. In support thereof, the Republic asserted that (1) the ownership of the subject property has not been settled; (2) the suability of the State does not mean liability because public funds cannot be the subject of garnishment; and (3) respondents should have first filed their claim before the COA.[31]

On January 25, 2016, the CA rendered the assailed Decision,[32] affirming in *toto* the Orders dated December 16, 2013, February 24, 2014, and July 21, 2014 of the RTC of General Santos City. The CA ratiocinated that the issues raised by the Republic involving the ownership of the subject property and the suability of the State have already been settled in CA-G.R. SP No. 03310-MIN, which this Court affirmed with finality in G.R. No. 202416. Thus, *res judicata* had already set in.[33]

As for the Republic's claim that the money claim should have been first filed with the COA, the CA opined that Republic is already barred from invoking the same for failure to raise the said issue in CA-G.R. SP No. 03310-MIN.[34]

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[28] *Id.* at 124.
[29] *Id.*
[30] *Id.*
[31] *Id.* at 261-317.
[32] *Id.* at 113-131.
[33] *Id.* at 126-128.
[34] *Id.* at 129-130.

Unconvinced, the Republic moved for reconsideration, but it proved futile as the CA denied the same in its impugned Resolution[35] dated July 22, 2016.

Hence, this present Petition.

Issues

The primordial issues for this Court's consideration are as follows:

I

Whether the CA erred in dismissing the petition on the ground of *res judicata*.

II

Whether the CA erred in ruling that petitioner is already barred from claiming that a money claim should be first filed before COA to execute the money judgment.

In the main, the petitioner submits that the case involves the disbursement of public funds in relation to the constitutional guarantee of payment of just compensation for properties taken for public use. Considering the transcendental importance and paramount public interest involved, petitioner insists that it was erroneous on the part of the CA to dismiss its petition based on mere technicalities rather than deciding the case on the merits.[36]

Correlatively, petitioner recapitulates that there was no proper determination that the respondents are the rightful owners of the subject property. Respondents did not present any other evidence to prove their ownership apart from their reliance on case decisions, which did not conclusively declare them as the real owners. Without competent proof of ownership, petitioner stands firm in its contention that respondents are not entitled to the payment of the RROW compensation.[37]

Petitioner likewise propounds that there was no proper determination that the amount of ₱218,839,455.00 is the full and fair market value of the property taken.[38] Petitioner highlights that the Order dated December 16, 2013 of the RTC of General Santos City, directing the DPWH to pay the respondents the aforesaid amount failed to explain the basis thereof.

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35 *Id.* at 133-134.

36 See *Rollo*, pp. 27-30.

37 *Id.* at 37.

38 *Id.* at 41.

Similarly, the Order dated November 13, 2009 from where the said amount can be traced, failed to explain how the RTC arrived at such valuation.[39]

In addition, petitioner maintains that the subsequent grant of the RROW compensation in the injunction proceedings is improper because there was no specific prayer for the payment of RROW compensation in the complaint. The payment of the RROW compensation cannot also be summarily done in an injunction suit. There must be an entirely different proceeding where the issue of ownership and payment of just compensation can be properly threshed out.[40]

Assuming that the issue of ownership and just compensation has already been established, petitioner broaches the view that the execution of the money judgment against the government cannot proceed without compliance with these two requisites: (1) it must be covered by an appropriation; and (2) it must be approved by the COA.[41] Here, petitioner stresses that there is no longer an appropriation in this case because the DPWH already made partial payments to the heirs of Olarte, in the honest belief that they were the rightful owners of the subject property. Any unpaid amount, if any, was already reverted to the general fund and/or realigned to the other projects of the DPWH.[42] There was also no prior approval from the COA,[43] which is constitutionally mandated to examine, audit, and settle all monetary claims against the government.[44]

Finally, petitioner asserts that the proper remedy of the respondents is to recover the payments already made to the heirs of Olarte instead of going after the government, through the DPWH, to disburse public funds anew for the same property.[45]

For their part, respondents postulate that petitioner is already barred from questioning their ownership of the subject property, as well as the execution of the money judgment on DPWH funds, because these matters were already settled in CA-G.R. SP No. 03310-MIN, which this Court affirmed with finality in G.R. No. 202416.[46] Petitioner's act of repeatedly raising the same issues settled with finality also constitutes forum shopping and a ground for contempt.[47]

Respondents also submit that the petition is dismissible outright because the issues raised by the petitioner concerning the ownership of the

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39 *Id.* at 41.
40 *Id.* at 43.
41 *Id.* at 44.
42 *Id.* at 45.
43 *Id.* at 46.
44 *Id.* at 31-32.
45 *Id.* at 50-51.
46 *Id.* at 386.
47 *Id.* at 405.

subject property and the amount of RROW compensation are all factual in nature and thus, beyond the ambit of a Rule 45 petition, which is limited to questions of law.[48]

As to the issue concerning the absence of prior COA approval, respondents insist that the petitioner belatedly raised the issue only during the execution stage. As such, it is already barred from contending that a money claim should be first filed before the COA for its approval.[49] At any rate, respondents posit that there is no need to file a money claim before the COA since the DPWH had already been paying the heirs of Olarte the proceeds of the RROW compensation without the approval of COA. The payment was made possible due to the appropriations released for the project on the Cotabato-Kiamba-General Santos-Koronadal National Highway.[50] Furthermore, the preaudit activities on government transactions were already lifted in COA Circular No. 2011-002. Similarly, Republic Act (*R.A.*) No. 10752 or the Right of Way Act has simplified the acquisition of road right of way through an approved appropriation of necessary funds. Upon the approval of such funds, the rightful owners and recipients thereof are entitled to its payment without a need to present a claim before the COA.[51]

In addition, respondents maintain that there is nothing irregular in the grant of the RROW compensation in the injunction suit because the concept of injunction is not only limited to refraining a party from doing an act, but also for doing an act. Likewise, even without specifically praying for the payment RROW compensation, its subsequent grant is proper under their general prayer for the grant of "such other reliefs as are just and equitable under the premises" in the complaint.[52]

Respondents also recapitulate that garnishment of the DPWH funds is proper because an appropriation had already been passed for the funding of the national highway project through R.A. No. 9401 or the General Appropriation Act.[53]

Lastly, respondents contend that they cannot be compelled to demand the payment of the RROW compensation from the heirs of Olarte, who merely received a partial payment of ₱44,891,140.65. Besides, there is no privity between them. The obligation to pay just compensation is demandable from the expropriator. Thus, they are entitled to receive the proceeds of the RROW compensation from the Republic and not from the heirs of Olarte.[54]

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48 *Id.* at 410-411.
49 *Id.* at 397.
50 *Id.* at 398.
51 *Id.* at 399-401.
52 *Id.* at 402-403.
53 *Id.* at 403-404.
54 *Id.* at 409.

Our Ruling

Prefatorily, the jurisdiction of this Court in a petition for review on *certiorari* is generally limited to errors of law.[55] Section 1, Rule 45 of the Rules of Court categorically states that the petition filed shall only raise questions of law, which must be distinctly set forth.

"A question of law arises when there is doubt as to what the law is on a certain state of facts, while there is a question of fact when the doubt arises as to the truth or falsity of the alleged facts."[56]

> For a question to be one of law, the question must not involve an examination of the probative value of the evidence presented by the litigants or any of them. The resolution of the issue must rest solely on what the law provides on the given set of circumstances. Once it is clear that the issue invites a review of the evidence presented, the question posed is one of fact.[57]

Here, a cursory reading of the petition shows that it is mainly anchored on issues involving a question of fact.

First, petitioner's contention that respondents have failed to present a conclusive proof of ownership and that there was no definite ruling that they are the rightful owners of the subject property would necessarily require the presentation of further evidence. This would entail this Court to analyze and reassess the evidence presented below to determine the issue of ownership. This is clearly outside the province of a petition for review on *certiorari.* "It has been repeatedly pronounced that this Court is not a trier of facts. Evaluation of evidence is the function of the trial court."[58]

Second, petitioner's insistence that there was no basis for the computation of the just compensation in the amount of ₱218,839,455.00 is factual in nature. Its resolution would entail this Court to revisit or reevaluate the facts and documentary evidence, which the courts a *quo* used as basis to arrive at such valuation. Evidently, this is beyond the purview of a petition for review on *certiorari*. "It is not the function of this Court to analyze or weigh all over again evidence already considered in the proceedings below."[59] Under a Rule 45 petition, this Court's discretionary power of judicial review is confined to the review of errors of law committed by the appellate court.

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55 *Esperal v. Trompeta-Esperal*, G.R. No. 229076, September 16, 2020.
56 *Tiña v. Sta. Clara Estate, Inc.*, G.R. No. 239979, February 17, 2020.
57 *Lorzano v. Tabayag, Jr.*, 681 Phil. 39, 48 (2012).
58 *Delos Santos v. People*, G.R. No. 227581, January 15, 2020.
59 *Heirs of Racaza v. Spouses Abay-abay*, 687 Phil. 584, 590 (2012).

More than being questions of fact, the issues raised by petitioner have actually been already adjudicated upon. It bears stressing that the present petition is an offshoot of the CA Decision[60] dated June 14, 2011, in CA-G.R. SP No. 03310-MIN, where the CA affirmed the Orders of the RTC of General Santos City directing the DPWH to pay respondents the proceeds of the RROW compensation and the execution thereof on the funds of the DPWH. From this Decision, petitioner filed a Motion for Reconsideration,[61] but the CA denied the same in its Resolution[62] dated June 29, 2012. Petitioner then elevated the matter to this Court via a petition for review on *certiorari* docketed as G.R. No. 202416. In a Minute Resolution[63] dated November 28, 2012, this Court denied the petition in this wise:

> Considering the allegations, issues and arguments adduced in the petition for review on certiorari with prayer for the issuance of a temporary restraining order of the Decision and Resolution dated 14 June 2011 and 29 June 2012, respectively, of the Court of Appeals in CA G.R. SP No. 03310-MIN, **the Court further resolves to DENY the petition for failure of petitioner to sufficiently show that the Court of Appeals committed any reversible error in the challenged decision and resolution as to warrant the exercise of the court's discretionary appellate jurisdiction. Moreover, the issues raised herein are factual in nature.**[64] (Emphasis supplied)

Petitioner moved for reconsideration, but to no avail as this Court denied the same with finality in a Minute Resolution[65] dated March 18, 2013. Ultimately, G.R. No. 202416 became final and executory upon the entry of judgment on June 4, 2013.[66]

Relevantly, one of the issues squarely addressed in CA-G.R. SP No. 03310-MIN, which has attained finality in G.R. No. 202416, is the issue on respondents' ownership over the subject property. The CA Decision in CA-G.R. SP No. 03310-MIN reads:

> It must be emphasized that what was declared by this Court and the Supreme Court in CA-G.R. SP. No. 02613 and G.R. No. 73457, respectively, as null and void was the December 7, 1983 Order of Judge Singayao which directed the cancellation of TCT No. 886 to reinstate the title of the Olartes under OCT No. 12. Hence, TCT No. 886 remained valid to this date. It was adjudicated with finality that El Hogar's title to the subject property was regular, legal and valid. On the other hand, **there was never any issue or irregularity that was assailed from El Hogar's**

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60 *Rollo*, pp. 215-230.
61 *Id.* at 525-540.
62 *Id.* at 541-542.
63 *Id.* at 231.
64 *Id.*
65 *Id.* at 232.
66 *Id.* at 590-591.

title up to the title of private respondents. In other words, no decree or order from the court was it declared that the transfer of ownership from El Hogar to the Espina Sisters to Makar and then to Espina & Madarang Company was invalid, irregular or unlawful. Hence, petitioner now cannot make any presumptions that private respondent's title to the said property is bogus. Moreover, petitioner has no jurisdiction to determine by itself despite the court order as to who the owner of the subject property is. As advert, the issue of ownership has already been settled. It cannot now impose upon itself the power to determine the ownership, otherwise, it would be encroaching into the jurisdiction of the regular courts.

Anent its allegation that public respondent seemed to be taking the cudgels for private respondents, the same deserves scant consideration. **This is not the only time that the court a quo made a pronouncement that the owners of the property are private respondents. The Supreme Court itself and this Court in several cases (particularly CA-G.R. SP No. 02613 and G.R. No. 73457; G.R. No. 80784 and 82201; and CA-G.R. SP No. 0203-Min) affirmed the validity of TCT No. 886, to which private respondents derived their title.**[67] (Emphases supplied)

From the foregoing, it can be gleaned that there was a categorical declaration that the respondents are the owners of the subject property. The same was based on the finding that: (1) TCT No. 866, the source of their title, and their present title are valid; and (2) there was no decree or judgment declaring invalid, irregular, or unlawful the transfer of ownership of the subject property from El Hogar until to the respondents.

Another issue passed upon by the CA in CA-G.R. SP No. 03310-MIN, which petitioner continues to assail in this present petition, is the propriety of the Order of the RTC of General Santos City, directing the DPWH to pay respondents the RROW compensation in the injunction proceedings. Like the case before Us, petitioner contended therein that the grant of the RROW compensation in favor of the respondents is improper because (1) the same was not specifically prayed for in the complaint; and (2) a different action should be instituted for the payment of the RROW compensation. In rejecting petitioner's contentions, the CA in CA-G.R. SP No. 03310-MIN held as follows:

Likewise, while petitioner asserts that private respondent[s] did not pray in their Complaint the payment of the RROW compensation in their favor, the same is however covered under the general prayer of *"plaintiffs further prayer for such other reliefs as are just and equitable under the premises."*

Petitioner's assertion that the order directing the payment of the RROW compensation in favor of private respondents is not proper in injunction proceedings which aim only to restrain a party from performing the questioned acts is also not tenable. An injunction is a judicial writ, process or proceeding whereby a party is ordered to do or refrain from

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[67] *Id.* at 128-129.

doing a particular act. Hence, an injunction is not limited to restrain a party or refrain him from doing the questioned act, but also for doing an act.[68]

To stress anew, the aforesaid findings of the CA had already attained finality, as being effectively affirmed in G.R. No. 202416.

As to petitioner's contention that there is no basis for the computation of the just compensation in the amount of ₱218,839,455.00, the same can be traced from the Supplemental Order[69] dated November 13, 2009 of the RTC of General Santos City, which reads:

> WHEREFORE, premises considered, this Supplemental Order is issued to clarify the amount to be paid by DPWH to the plaintiffs.
>
> Accordingly, the Regional Director, DPWH Regional Office XII in Koronadal City is hereby directed, under pain of judicial sanctions, **to deliver and pay plaintiffs the amount of ₱218,839,455.00 representing the market value of the aforementioned properties reflected in the master list of revalidated road right of way claim of Olarte Hermanos *y* Cia represented by Mercedita Dumalo as of June 30, 2007**, and further, whose claim thereto has no legal basis since the said claimants are no longer the owner of said properties but plaintiffs and their predecessors-in-interest as ruled by the Honorable Supreme Court and reiterated and re-affirmed by the Honorable Court of Appeals, Cagayan de Oro City, including all other appropriations and allotments for Lot A, G & F, Swo-12-000103, National Highway, General Santos City, re-valued using the 2009 BIR Zonal Valuation.[70] (Emphasis supplied)

The aforesaid Supplemental Order was among the Orders of the RTC of General Santos City, which the CA in CA-G.R. SP No. 03310-MIN has affirmed in *toto*, to wit:

> WHEREFORE, premises foregoing, the instant petition is hereby DENIED for lack of merit and the assailed Orders dated October 5, 2009, October 30, 2009 and **November 13, 2009** and the Notice of Garnishment dated October 30, 2009 in Civil Case No. 7788 are AFFIRMED in toto.[71] (Emphasis supplied)

To reiterate, the aforesaid findings of the CA, which affirmed the basis and the amount of RROW compensation to which respondents are entitled, have become final and executory in G.R. No. 202416.

From the foregoing, it is decisively clear that majority of the issues raised by petitioner in this case have already been thoroughly discussed and

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68 *Id.* at 227.
69 *Id.* at 478-479.
70 *Id.* at 479.
71 *Id.* at 523.

judiciously resolved with finality in G.R. No. 202416. Thus, it now becomes unnecessary for this Court to delve on these matters again lest We transgress the doctrine of finality of judgment.

> "Under the doctrine of finality of judgment, a decision that has acquired finality becomes immutable and unalterable, and may no longer be modified in any respect, even if the modification is meant to correct erroneous conclusions of fact and law, and whether it be made by the court that rendered it or by the Highest Court of the land. Any act [that] violates this principle must immediately be struck down."[72]

True, the doctrine on immutability of final judgments admits of few certain exceptions, such as: "(1) the correction of clerical errors; (2) the so-called *nunc pro tunc* entries [that] cause no prejudice to any party; (3) void judgments; and (4) whenever circumstances transpire after the finality of the decision rendering its execution unjust and inequitable."[73] Regrettably, none of these exceptional circumstances exist here.

Closely intertwined with the doctrine of finality of judgment is the principle of *res judicata*.

As defined in jurisprudence, *res judicata* is "a matter adjudged; a thing judicially acted upon or decided; a thing or matter settled by judgment."[74] "It also refers to the rule that a final judgment or decree on the merits by a court of competent jurisdiction is conclusive of the rights of the parties or their privies in all later suits on points and matters determined in the former suit."[75]

> "It rests on the principle that parties should not to be permitted to litigate the same issue more than once; that, when a right or fact has been judicially tried and determined by a court of competent jurisdiction, or an opportunity for such trial has been given, the judgment of the court, so long as it remains unreversed, should be conclusive upon the parties and those in privity with them in law or estate."[76]

The doctrine rests upon the principle that "'parties ought not to be permitted to litigate the same issue more than once[.]' It 'exists as an obvious rule of reason, justice, fairness, expediency, practical necessity, and public tranquility.'"[77]

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72 *FGU Insurance Corp. v. Regional Trial Court of Makati City, Branch 66*, 659 Phil. 117, 123 (2011).
73 *Gadrinab v. Salamanca*, 736 Phil. 279, 293 (2014).
74 *Riviera Golf Club, Inc. v. CCA Holdings, B.V.*, 760 Phil. 655, 664 (2015).
75 *Fenix (CEZA) International, Inc. v. Executive Secretary, et al.*, 838 Phil. 344, 351 (2018).
76 *Degayo v. Magbanua*-Dinglasan, 757 Phil. 376, 382 (2015).
77 *Webb v. Gatdula*, G.R. No. 194469, September 18, 2019, 919 SCRA 743.

In this jurisdiction, the concept of *res judicata* is encapsulated in Section 47(b) and (c) of Rule 39 of the Rules of Court, thus:

> SECTION 47. *Effect of judgments or final orders.* — The effect of a judgment or final order rendered by a court of the Philippines, having jurisdiction to pronounce the judgment or final order, may be as follows:
>
> (a) In case of a judgment or final order against a specific thing or in respect to the probate of a will, or the administration of the estate of a deceased person, or in respect to the personal, political, or legal condition or status of a particular person or his relationship to another, the judgment or final order is conclusive upon the title to the thing, the will or administration, or the condition, status or relationship of the person; however, the probate of a will or granting of letters of administration shall only be *prima facie* evidence of the death of the testator or intestate;
>
> (b) **In other cases, the judgment or final order is, with respect to the matter directly adjudged or as to any other matter that could have been raised in relation thereto, conclusive between the parties and their successors in interest by title subsequent to the commencement of the action or special proceeding, litigating for the same thing and under the same title and in the same capacity; and**
>
> (c) **In any other litigation between the same parties or their successors in interest, that only is deemed to have been adjudged in a former judgment or final order which appears upon its face to have been so adjudged, or which was actually and necessarily included therein or necessary thereto.** (Emphases supplied)

The above provision delineates the dual aspect of *res judicata*. Section 47(b) refers to *res judicata* in its concept as "bar by prior judgment" or "estoppel by verdict," which "is the effect of a judgment as a bar to the prosecution of a second action upon the same claim, demand, or cause of action."[78] On the other hand, Section 47(c) pertains to *res judicata* in its concept as "conclusiveness of judgment" or otherwise known as the rule of *auter action pendant*, which "ordains that issues actually and directly resolved in a former suit cannot again be raised in any future case between the same parties involving a different cause of action."[79]

Succinctly, *res judicata* in its concept as "bar by prior judgment" requires the concurrence of the following requisites: "(1) the former judgment is *final*; (2) it is rendered by a court having *jurisdiction* over the subject matter and the parties; (3) it is a judgment or an order *on the merits*;

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[78] *Ley Construction & Development Corporation v. Philippine Commercial & International Bank*, 635 Phil. 503, 511 (2010).

[79] *Sps. Rasdas v. Estenor*, 513 Phil. 664, 675 (2005).

and (4) there is — between the first and the second actions — *identity* of parties, of subject matter, and of causes of action."[80]

All these elements exist in this case.

As to the *first* requisite, there is a final judgment or order, that is, this Court's Resolution dated September 28, 2012 in G.R. No. 202416, which has long attained finality on June 4, 2013.

Anent the *second* and *third* requisites, the Resolution dated September 28, 2012 of this Court in G.R. No. 202416 was rendered in affirmation of the earlier Orders dated October 5, 2009, October 30, 2009 and November 13, 2009, and the Notice of Garnishment dated October 30, 2009 of the RTC of General Santos City, as well as the CA in CA-G.R. SP No. 03310-MIN, all of which have decided the case on the merits, and with the courts that rendered them having jurisdiction over the subject matter and the parties.

Finally, on the *fourth* requisite, the parties in G.R. No. 202416 are the same parties in this present petition. The subject matters and causes of action of the two cases are also identical.

Case law instructs that "[a] subject matter is the item with respect to which the controversy has arisen, or concerning which the wrong has been done, and it is ordinarily the right, the thing, or the contract under dispute."[81] In this case, both the first and second actions involve the same subject matter that is — the conclusiveness of respondent's ownership over the subject property, the entitlement of respondent to the RROW compensation, and the nonsuability of the State.

On the other hand, Section 2, Rule 2 of the Rules of Court defines a cause of action as "the act or omission by which a party violates a right of another." In *Yap v. Chua*,[82] this Court held that the "test to determine whether the causes of action are identical is to ascertain whether the same evidence would support both actions, or whether there is an identity in the facts essential to the maintenance of the two actions. If the same facts or evidence would support both actions, then they are considered the same; and a judgment in the first case would be a bar to the subsequent action."[83]

Here, the two cases involve the same cause of action, *i.e.*, the propriety of orders directing the DPWH to pay the RROW compensation of

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[80] *Philippine College of Criminology, Inc. v. Bautista*, G.R. No. 242486, June 10, 2020.
[81] *Dela Rama v. Judge Mendiola*, 449 Phil. 754, 763 (2003). G.R. No. 135394, April 29, 2003.
[82] 687 Phil. 392 (2012).
[83] *Id.* at 401.

the respondents. The two cases also stemmed from the same set of facts and involve the same pieces of evidence.

Given the foregoing, this Court adopts the findings of the CA that *res judicata* in its concept as "bar by prior" judgment had already set in. Consequently, the issues concerning the ownership of the respondents over the subject property and their entitlement to the RROW compensation should now be laid to rest and no longer relitigated upon. As this Court enunciated in *Monterona v. Coca-Cola Bottlers Philippines, Inc.*:[84]

> *Res judicata* requires that stability be accorded to judgments. Controversies once decided on the merits shall remain in repose for there should be an end to litigation which, without the doctrine, would be endless. x x x.[85]

Be that as it may, this Court must reassess the pronouncement of the CA that petitioner is already barred from contending that a money claim should first be filed before the COA for failure to raise the issue in CA-G.R. SP No. 03310-MIN.

Firstly, the State cannot be estopped by the omission, mistake, or error of its officials or agents,[86] more so, in this case which involves the disbursement of public funds.

Further, it is the declared policy of the State that all resources of the government shall be managed, expended, or utilized in accordance with law and regulations, and safeguard against loss or wastage through illegal or improper disposition, with a view of ensuring efficiency, economy, and effectiveness in the operations of government.[87] Thus, as the guardian of public funds and properties, COA has the constitutionally mandated power to "examine, audit and settle all accounts pertaining to the revenue and receipts of, and expenditures or uses of funds and property, owned, or held in trust by, or pertaining to, the government, or any of its subdivisions, agencies, or instrumentalities,"[88] cannot be waived.

Secondly, in *Taisei Shimizu Joint Venture v. Commission on Audit* (*Taisei*),[89] this Court specified the two main types of money claims that may be instituted before the COA:

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84 G.R. No. 209116, January 14, 2019.
85 *Id.*
86 See *Republic v. Bacas*, 721 Phil 808, 830 (2013).
87 Section 2, Presidential Decree No. 1445.
88 Section 2, Article IX-D of the 1987 Constitution.
89 G.R. No. 238671, June 2, 2020.

(1) money claims originally filed with the COA; and

(2) money claims which arise from a final and executory judgment of a court or arbitral body.

In distinguishing these two types of money claims, this Court adopted the opinion of COA Chairperson Michael G. Aguinaldo in this wise:

> There is merit to Chairperson Aguinaldo's opinion pertaining to the two (2) main types of money claims which the COA may be confronted with.
>
> The first type covers money claims originally filed with the COA. Jurisprudence specifies the nature of the money claims which may be brought to the COA at first instance. In *Euro-Med Laboratories, Phil., Inc. v. Province of Batangas*, we explicitly ordained that these cases are limited to liquidated claims, *viz.*:
>
> > The scope of the COA's authority to take cognizance of claims is circumscribed, however, by an unbroken line of cases holding statutes of similar import to mean only liquidated claims, or those determined or readily determinable from vouchers, invoices, and such other papers within reach of accounting officers. Petitioner's claim was for a fixed amount and although respondent took issue with the accuracy of petitioner's summation of its accountabilities, the amount thereof was readily determinable from the receipts, invoices and other documents. Thus, the claim was well within the COA's jurisdiction under the Government Auditing Code of the Philippines.
>
> We agree with Chairperson Aguinaldo that the following discussion in Uy involved the first type of money claims, *viz.*:
>
> > SECOND. The case at bar brings to the fore the parameters of the power of the respondent COA to decide administrative cases involving expenditure of public funds. Undoubtedly, the exercise of this power involves the quasi-judicial aspect of government audit. As statutorily envisioned, this pertains to the "examination, audit, and settlement of all debts and claims of any sort due from or owing to the Government or any of its subdivisions, agencies and instrumentalities." The process of government audit is adjudicative in nature. The decisions of COA presuppose an adjudicatory process involving the determination and resolution of opposing claims. Its work as adjudicator of money claims for or against the government means the exercise of judicial discretion. It includes the investigation, weighing of evidence, and resolving whether items should or should not be included, or as applied to claim, whether it should be allowed or disallowed in whole or in part. Its conclusions are not mere opinions but are decisions which may be elevated to the Supreme Court on certiorari by the aggrieved party.
>
> We, too agree with Chairperson Aguinaldo that the second type of money claims refers to those which arise from a final and executory judgment of a court or arbitral body. He also correctly cited Uy, reiterating

> our undeviating jurisprudence that final judgments may no longer be reviewed or, in any way be modified directly or indirectly by a higher court, not even by the Supreme Court, much less, by any other official, branch or department of government.[90]

Under the second type of money claims, this Court in *Taisei* laid down the guiding principles in the exercise of the COA's audit powers that may be instituted before it during the execution stage:

> x x x. [W]e lay down a conceptual framework for the guidance of the COA, the Bench, and the Bar pertaining to the COA's audit power *vis-a-vis* the second type of money claims which may be brought before it during the execution stage.
>
> III. The COA's audit review power over money claims already confirmed by final judgment of a court or other adjudicative body is necessarily limited.
>
> A. Once a court or other adjudicative body validly acquires jurisdiction over a money claim against the government, it exercises and retains jurisdiction over the subject matter to the exclusion of all others including the COA.
>
> Even if we broadly interpret the COA's jurisdiction as including all kinds of money claims, it cannot take cognizance of factual and legal issues that have been raised or could have been raised in a court or other tribunal that had previously acquired jurisdiction over the same. To repeat, the COA's original jurisdiction is actually limited to liquidated claims and quantum meruit cases. It cannot interfere with the findings of a court or an adjudicative body that decided an unliquidated money claim involving issues requiring the exercise of judicial functions or specialized knowledge and expertise which the COA does not have in the first place.
>
> B. The COA has no appellate review power over the decisions of any other court or tribunal.
>
> Once judgment is rendered by a court or tribunal over a money claim involving the State, it may only be set aside or modified through the proper mode of appeal. It is elementary that the right to appeal is statutory. There is no constitutional nor statutory provision giving the COA review powers akin to an appellate body such as the power to modify or set aside a judgment of a court or other tribunal on errors of fact or law.
>
> C. The COA is devoid of power to disregard the principle of immutability of final judgments.
>
> x x x.

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90 *Id.*

> D. The COA's exercise of discretion in approving or disapproving money claims that have been determined by final judgment is akin to the power of an execution court.[91]

Indubitably, even if the court-adjudicated money judgment had become final and executory, the claimant is still required to file a money claim before the COA to effect payment. The authority of the COA, in this regard, rests in ensuring that public funds are not diverted from their legally appropriated purpose to answer for such money judgment.[92] However, the jurisdiction of the COA is confined only to the execution stage. It has no power or authority to overturn a court's final and executory judgment against the State.

In this case, it is beyond cavil that respondents' claim for the payment of the RROW compensation falls under the second type of money claims or those money claims arising from a final and executory judgment of a court. Thus, to execute the same, respondents should have first filed a money claim before the COA, who shall act as an execution court. Noncompliance with this indispensable requirement will result in the invalidation of a courts' writ of execution or garnishment against government funds.

The case of *Roxas v. Republic Real Estate Corp.*[93] (*Roxas*) is instructive on this point. Therein, this Court upheld the CA when it nullified the writ of execution issued by the RTC over government funds for the payment of reclamation work done by Republic Real Estate Corporation. This Court then elaborated on the process and applicable laws in pursuing monetary claims against the government, *viz*:

> **The case is premature. The money claim against the Republic should have been first brought before the Commission on Audit.**
>
> **The Writ of Execution and Sheriff De Jesus' Notice [of Execution] violate this Court's Administrative Circular No. 10-2000 and Commission on Audit Circular No. 2001-002, which govern the issuance of writs of execution to satisfy money judgments against government.**
>
> Administrative Circular No. 10-2000 dated October 25, 2000 orders all judges of lower courts to observe utmost caution, prudence, and judiciousness in the issuance of writs of execution to satisfy money judgments against government agencies. This Court has emphasized that:
>
> x x x x.
>
> > [I]t is settled jurisprudence that upon determination of State liability, the prosecution, enforcement or satisfaction thereof must still be pursued in accordance with the rules and

91 *Id.*
92 *Id.*
93 786 Phil. 163 (2016).

> procedures laid down in Presidential Decree No. 1445, otherwise known as the Government Auditing Code of the Philippines . . . **All money claims against the Government must first be filed with the Commission on Audit which must act upon it within sixty days.** Rejection of the claim will authorize the claimant to elevate the matter to the Supreme Court on certiorari and in effect sue the State thereby (Presidential Decree No. 1445, Sections 49-50).
>
> For its part, Commission on Audit Circular No. 2001-002 dated July 31, 2001 requires the following to observe this Court's Administrative Circular No. 10-2000: department heads; bureau, agency, and office chiefs; managing heads of government-owned and/or controlled corporations; local chief executives; assistant commissioners, directors, officers-in-charge, and auditors of the Commission on Audit; and all others concerned.
>
> Chapter 4, Section 11 of Executive Order No. 292 gives the Commission on Audit the power and mandate to settle all government accounts. Thus, the finding that government is liable in a suit to which it consented does not translate to enforcement of the judgment by execution.
>
> As a rule, public funds may not be disbursed absent an appropriation of law or other specific statutory authority. Commonwealth Act No. 327, as amended by Presidential Decree No. 1445, requires that all money claims against government must first be filed before the Commission on Audit, which, in turn, must act upon them within 60 days.
>
> Only when the Commission on Audit rejects the claim can the claimant elevate the matter to this Court on certiorari and, in effect, sue the state. Carabao, Inc. v. Agricultural Productivity Commission has settled that "claimants have to prosecute their money claims against the Government under Commonwealth Act 327 . . . and that the conditions provided in Commonwealth Act 327 for filing money claims against the Government must be strictly observed.[94] (Emphases supplied)

Irrefragably, for money judgments that have become final and executory, the filing of a prior claim before the COA serves as a *sine qua non* condition to effect payment. If this procedure is not strictly followed, writs of execution or garnishment against government funds intended to satisfy money judgments will be invalidated.

Lastly, "government funds and properties may not be seized under writs of execution or garnishment to satisfy court judgments, and disbursement of public funds cannot be made unless covered by a corresponding appropriation."[95]

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94 *Id.* at 188-191.

95 *Rallos v. City of Cebu, et al.*, 716 Phil. 832, 853 (2013).

In *Republic v. Hon. Hidalgo*,[96] this Court illumined that "a judgment against the State generally operates merely to liquidate and establish the plaintiff's claim in the absence of express provision; otherwise, they cannot be enforced by processes of law."[97]

In this case, there is no dispute that there was already an allocated RROW funds for the payment of the subject property taken by the DPWH for the construction of the Cotabato-Kiamba-General Santos-Koronadal National Highway. In fact, petitioner, through the DPWH, admitted that it already made partial payments to the heirs of Olarte, who misrepresented themselves as the owner of the subject property. The partial payments made to the heirs of Olartes were taken from the proceeds of the said RROW funds.[98]

Petitioner, however, contends that the Masterlist of Revalidated Road Right of Way Claims for DPWH-Region XII, which provided the amount which should be paid as RROW compensation to the heirs of Olarte was dated "as of 30 June 2007," or almost 15 years ago. Further, there is no more appropriation to speak of, as the DPWH already made partial payments to the heirs of Olarte. Any amount unpaid, if any, had already been reverted to the general fund and/or realigned to the other projects of the DPWH.[99]

Considering the circumstances surrounding petitioner's claims, this Court is convinced that there is more reason to refer the execution of the RROW compensation to the COA, which, in relation to its audit review power, can determine the source of public funds from which the final and executory money judgment may be satisfied pursuant to the general auditing laws the COA is tasked to implement.[100]

In any case, even if there is an existing appropriation and funding for the project, the same does not dispense with the need to file a prior money claim before the COA.

Pertinent on this matter is the case of *Republic v. Fetalvero*,[101] which involved the payment of just compensation for the taking of a private property used for the construction of DPWH's flood control project. One of the issues raised therein was whether government funds may be seized under a writ of execution or a writ of garnishment in satisfaction of court judgments. In resolving the issue, this Court emphasized that public funds cannot be the subject of garnishment or levy in the absence of an appropriation. However, even if there is an existing appropriation and

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96 561 Phil. 22 (2007), citing *Republic v. Palacio*, 132 Phil. 369, 375 (1968).
97 Id. at 38.
98 *Rollo*, p. 45, p. 51.
99 *Id.* at 45.
100 *Webb v. Gatdula*, *supra* note 79.
101 G.R. No. 198008, February 4, 2019.

compromise agreement in favor of the claimant, the latter is still required to follow the appropriate procedure laid down in the *Roxas* case, where the claimant is required to file their money claim before the COA. If this procedure is not complied with, the satisfaction of the claimant's money judgment cannot proceed through a courts' writ of execution or garnishment, *viz*:

> The general rule is that government funds cannot be seized by virtue of writs of execution or garnishment. This doctrine has been explained in Commissioner of Public Highways v. San Diego:
>
> > The universal rule that where the State gives its consent to be sued by private parties either by general or special law, it may limit claimant's action "only up to the completion of proceedings anterior to the stage of execution" and that the power of the Courts ends when the Judgment is rendered, since government funds and properties may not be seized under writs of execution or garnishment to satisfy such judgments, is based on obvious considerations of public policy. Disbursements of public funds must be covered by the corresponding appropriation as required by law. The functions and public services rendered by the State cannot be allowed to be paralyzed or disrupted by the diversion of public funds from their legitimate and specific objects, as appropriated by law.
>
> **Simply put, "no money can be taken out of the treasury without an appropriation." Here, the trial court already found that:**
>
> > **[T]here is an appropriation intended by law for payment of road-rights-of-way. Defendant [respondent here] even called the attention of the court of the existence of SAA-SR 2009-05-001538 of the DPWH Main and/or Regional Office appertaining to the fund intended for payment of the road-rights-of-way.**
>
> **Even petitioner admitted in its Memorandum "the approval of allocation for payment of road right of way projects within Region 10 under SAA-SR 2009-001538[.]" Since there is an existing appropriation for the payment of just compensation, and this Court already settled that petitioner is bound by the Compromise Agreement, respondent is legally entitled to his money claim. However, he still has to go through the appropriate procedure for making a claim against the Government.**
>
> x x x x.
>
> **Here, as in *Atty. Roxas,* respondent failed to show that he first raised his claim before the Commission on Audit. Without this necessary procedural step, respondent's money claim cannot be entertained by the courts through a writ of execution.**[102] (Emphases supplied)

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[102] *Id.*

Considering the foregoing, this Court is convinced that the CA erred when it affirmed the Orders of the RTC of General Santos City, in so far as it directed the immediate implementation of the writ of execution and to levy, garnish, and seize the funds and assets of the DPWH to satisfy the RROW compensation of the respondents. Despite the rendition of a final and executory judgment validating their entitlement to the RROW compensation, the respondents are still required to pursue their claim before the COA for its execution. It is not within the court's power to determine how the money judgment should be enforced or satisfied as the primary jurisdiction to determine the same rests with the COA.

WHEREFORE, premises considered the petition is **PARTLY GRANTED**. The Decision dated January 25, 2016 and the Resolution dated July 22, 2016 of the CA in CA-G.R. SP No. 06472-MIN is **AFFIRMED WITH MODIFICATION** to read as follows:

The Orders dated December 16, 2013, February 24, 2014, and July 21, 2014 of the Regional Trial Court of General Santos City, Branch 36 in Civil Case No. 7788 are **REVERSED and SET ASIDE** in so far as they directed the Sheriff to reimplement the Writ of Execution dated June 2, 2010 and to levy, garnish, seize, and deliver to respondents Espina & Madarang, Co. and Makar Agricultural Corp., or to the court whatever funds, money, or assets of the Department of Public Works and Highways susceptible to execution found anywhere in the Philippines to satisfy the judgment in favor of the respondents.

Respondents Espina & Madarang, Co. and Makar Agricultural Corp., are hereby enjoined to file a money claim before the Commission on Audit for the satisfaction and enforcement of the money judgment validating their claim to the Road Right of Way compensation.

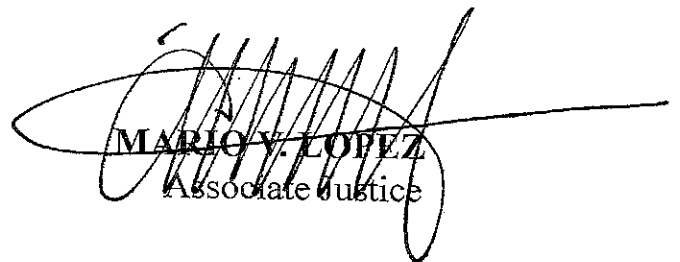
SO ORDERED.

JHOSEP Y. LOPEZ
Associate Justice

WE CONCUR:

MARVIC M.V.F. LEONEN
Associate Justice

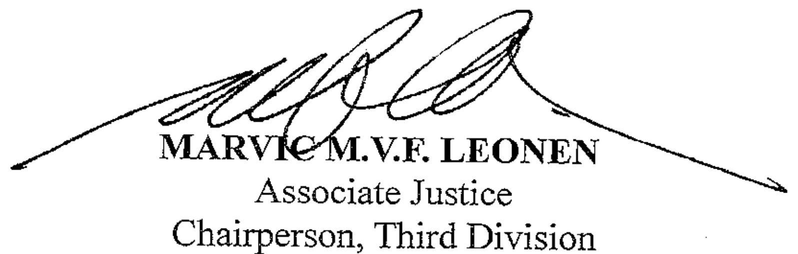
AMY C. LAZARO-JAVIER
Associate Justice


MARIO V. LOPEZ
Associate Justice

ANTONIO T. KHO, JR.
Associate Justice

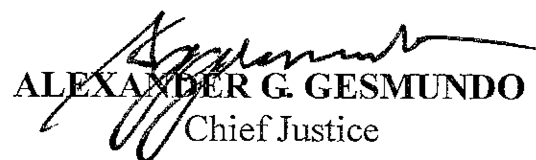
ATTESTATION

I attest 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's Division.


MARVIC M.V.F. LEONEN
Associate Justice
Chairperson, Third Division

CERTIFICATION

Pursuant to Section 13, Article VIII of the Constitution, and the Division Chairperson's Attestation, 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's Division.


ALEXANDER G. GESMUNDO
Chief Justice