



SUPREME COURT OF THE PHILIPPINES
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Republic of the Philippines
Supreme Court
Manila

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**LIBERTAD O. ALAMEDA, D.M.D.,
MUNICIPAL MAYOR, MARIA
LOURDES A. NAVAJA, MUNICIPAL
ACCOUNTANT (Retired), and
ROSENDA D. LAMELA,
MUNICIPAL BUDGET OFFICER,**
Petitioners,

G.R. No. 254394

Present:

GESMUNDO, C.J.,
PERLAS-BERNABE,
LEONEN,
CAGUIOA,
HERNANDO,
LAZARO-JAVIER,
INTING,
ZALAMEDA,
LOPEZ, M.,
GAERLAN,
ROSARIO,
LOPEZ, J.,
DIMAAMPAO,
MARQUEZ,
KHO, JR., JJ:

- versus -

**COMMISSION ON AUDIT,
REPRESENTED BY MICHAEL G.
AGUINALDO, CHAIRPERSON,
JOSE A. FABIA, COMMISSIONER,
AND ISABEL D. AGITO,
COMMISSIONER,**

Promulgated:

Respondents.

April 5, 2022

DECISION

DIMAAMPAO, J.:

At the maelstrom of the instant *Petition for Certiorari* with Prayer for the Issuance of a Writ of Preliminary Injunction and/or Temporary Restraining Order¹ under Rule 64, in relation to Rule 65, of the Rules of Court

¹ Rollo, pp. 3-40.

[Handwritten mark]

is the Decision No. 2018-350² dated 3 October 2018 of the Commission on Audit (COA), the *fallo* of which ordains:

WHEREFORE, premises considered, Commission on Audit Regional Office No. XIII Decision No. 2015-020 dated December 14, 2015 is hereby **APPROVED**. Accordingly, Notice of Disallowance No. 15-001-101-(13&14) dated January 26, 2015 in the total amount of ₱1,248,085.69 is **MODIFIED**, exempting Dr. Edmund L. Lamela and Ms. Julia R. Orcullo from liability under the disallowance.³

Impugned likewise is the Resolution No. 2020-291⁴ dated 31 January 2020, which denied the Joint Partial Motion for Reconsideration⁵ of the foregoing Decision.

The precursor facts of the case unfurl as follows:

On 11 September 2012, Dr. Edmund L. Lamela (Dr. Lamela) was appointed by former Mayor Honolulu C. Go as Municipal Health Officer (MHO) of San Agustin, Surigao del Sur under a temporary appointment.⁶ His appointment was valid for 12 months pursuant to Executive Order No. 292, otherwise known as the Administrative Code of 1987.

During the 2013 national and local elections, petitioner Libertad O. Alameda (Alameda) was elected as the new mayor of San Agustin. Ensuingly, she performed her duties and exercised her functions as the Municipal Mayor. On 13 February 2015, Alameda, through petitioner Maria Lourdes A. Navaja (Navaja), then Municipal Accountant of San Agustin, received a copy of the *Notice of Disallowance*⁷ (ND) dated 26 January 2015 issued by the COA Team 2 Local Government Sector (LGS) – Surigao del Sur.

The ND covered a total amount of ₱1,248,085.69 representing salaries, personnel benefits, and other operating expenses of Dr. Lamela from 12 September 2013 to 31 December 2014.⁸ Several officials were identified as liable for the transaction, namely:

Name	Position/Designation	Nature of Participation in the Transaction
1. Libertad O. Alameda	Municipal Mayor	For approving the payment
2. Maria Lourdes A. Navaja	Municipal Accountant	For certifying as to completeness of supporting documents
3. Julia R. Orcullo	Municipal Treasurer	For certifying availability of funds

² Id. at 43-47.

³ Id. at 46.

⁴ Id. at 49-53.

⁵ Id. at 56-68.

⁶ Id. at 77.

⁷ Id. at 78-80.

⁸ Id. at 79.

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4. Rosenda D. Lamela	Municipal Budget Officer	For certifying appropriation/allotment necessary and lawful
5. Edmund L. Lamela	Municipal Health Officer	For receiving the payment
6. Abundia P. Salinas	Administrative Officer IV/HRMO Designate	As the HRMO Designate ⁹

Taking umbrage at the foregoing findings, petitioners Dr. Lamela, Navaja, and Municipal Budget Officer Rosenda Lamela (MBO Lamela) (collectively, petitioners) lodged an Appeal Memorandum,¹⁰ together with Abundia Salinas (Salinas) and Julia Orcullo (Orcullo) before the Regional Office No. XIII of the COA in Butuan City, Agusan del Norte. *Au fond*, they sought to set aside the ND, positing that Dr. Lamela's performance of duties and functions as MHO from September 2013 to December 2014, coupled with his numerous accomplishments, redounded to the benefit of the Municipality of San Agustin. Thence, he took on the duty of the MHO in a *de facto* capacity, and as such, he was legally entitled to the emoluments of the office.¹¹

Petitioners and Orcullo further asseverated that they believed in good faith that the appointment of Dr. Lamela was already permanent. Orcullo likewise avowed that there was a duly approved appropriation ordinance in that it was incumbent upon her to enforce the same.¹²

Ploughing through the respective postures of the parties, the COA Regional Office No. XIII rendered a Decision¹³ dated 14 December 2015, affirming the ND and ratiocinating in this wise—

x x x [T]here was clearly no basis for the payment of Dr. Lamela's salaries and other emoluments and benefits after the effectivity of his temporary appointment as there was no proof presented by the (petitioners) showing that the temporary appointment of Dr. Lamela was renewed nor was there any proof of change of status from temporary appointment to permanent. Although, Dr. Lamela continued to assume the duties of his position as MHO, the same cannot be made as basis for the payment of his salary and Maintenance and Other Operating Expenses (MOOE) of his office from September 12, 2013 to December 31, 2014 since the same were expended without an authority derived from a valid appointment.¹⁴

Anent the liability of petitioners and Orcullo, the COA Regional Office No. XIII adjudicated thusly—

On the [petitioners'] argument that they honestly believed that there was a permanent appointment issued as there was no advise (*sic*) coming from the Administrative Officer/Human Resource Management Officer

⁹ Id. at 79.

¹⁰ Id. at 81-91.

¹¹ Id. at 82.

¹² Id. at 83-88.

¹³ COA Regional Office No. XIII Decision No. 2015-020, Annex "2" of the Motion with Leave to Admit Instant Consolidated Comment filed by respondent COA on 15 November 2021. Id. at 235-244.

¹⁴ Id.

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Designate of the LGU of San Agustin, Surigao del Sur, as well as the Civil Service Commission of the said defect, the said contention is not tenable simply because the subject officers should have exercised due diligence in ascertaining the effectivity of the appointment of Dr. Lamela before disbursing government funds. The payment of Dr. Lamela's salaries and other emoluments and benefits should have been attached to his position. However, he was not issued an appointment to said position, thus, payment thereof, was without basis and therefore, was illegal.

x x x x

One can qualify as a *de facto* officer only if all the aforestated elements are present. Regrettably, in this case, the position of Dr. Lamela as MHO of the Municipality of San Agustin, during the period of September 12, 2013 to December 31, 2014, does not bear authority or any color of authority, as there was no valid appointment issued to him. The Commission, however, cannot discount the fact that Dr. Lamela rendered health services to the municipality as he submitted sufficient proof to substantiate the same. Considering that the government benefited from the personal services of Dr. Lamela, equity dictates that the latter be compensated thereof, based upon the equitable principle of quantum meruit.

x x x x

Under the established circumstances, this Office rules that the total amount of ₱1,248,085.69 salaries and incidental/maintenance and other operating expenses paid to and expended by Dr. Lamela as a reasonable compensation for the services he rendered and incidental expenses in the discharge of his duties under the principle of quantum meruit. The said principle, however, may not be equally applicable to the persons who made him assume office x x x. In this regard, this Office finds Mayor Alameda, Municipal Accountant Navaja, Municipal Budget Officer Lamela and HRMO Designate Salinas, to be liable because of their lack of due care and/or their negligence in ascertaining the validity of the appointment of Dr. Lamela. The abovestated persons blatantly failed to perform their duties as mandated to them by law particularly in ascertaining that the funds disbursed was proper/legal and in accordance with the laws, rules and regulations.

As to the liability of Municipal Treasurer Orcullo, this Office rules that her participation in the transaction is mere (sic) ministerial and the laws/rules does (sic) not obligate her to ensure the legality of payment or the existence of Dr. Lamela's valid appointment.¹⁵

On automatic review, the COA rendered the challenged Decision, affirming the disallowance albeit modifying the disposition of the COA Regional Office in that Dr. Lamela and Orcullo were absolved from any liability.

Petitioners' Motion for Reconsideration having been denied in the assailed Resolution,¹⁶ they now come to this Court via the present petition,

¹⁵ Id.

¹⁶ Id. at 49-53.

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ascribing grave abuse of discretion upon the COA and proffering the following issues of whether respondents committed grave abuse of discretion amounting to lack or excess of jurisdiction—

I

WHEN THEY DECLARED THE MATERIAL DATES OF THIS CASE WITHOUT BASIS IN LAW OR IN FACT IN VIOLATION OF PETITIONERS' RIGHT TO DUE PROCESS

II

WHEN THEY DECLARED THAT DR. LAMELA IS NOT A *DE FACTO* OFFICER WITHOUT BASIS IN LAW OR ANY SUBSTANTIAL EVIDENCE TO SUPPORT THE SAID CONCLUSION IN VIOLATION OF PETITIONERS' RIGHT TO DUE PROCESS

III

WHEN THEY CONCLUDED THAT DR. LAMELA IS ENTITLED TO COMPENSATION BASED ONLY ON EQUITY BUT WITHOUT RECOGNIZING HIM AS A *DE FACTO* OFFICER, WHICH IS CONTRARY TO LAW AND WITHOUT ANY SUBSTANTIAL EVIDENCE TO SUPPORT THE SAID CONCLUSION IN VIOLATION OF PETITIONER'S RIGHT TO DUE PROCESS

IV

WHEN THEY ORDERED PETITIONERS TO REFUND THE AMOUNT UNDER ND NO. 15-001-101-(13&14) WITHOUT FACTUAL OR LEGAL BASIS IN VIOLATION OF PETITIONERS' RIGHT TO DUE PROCESS¹⁷

The Office of the Solicitor General (OSG), acting on behalf of the COA, filed a Motion for Extension of Time to File Comment¹⁸ dated 28 April 2021, praying that it be granted a period of sixty (60) days from 3 May 2021, or until 2 July 2021, within which to file its comment. On 30 June 2021, the OSG filed its Manifestation in Lieu of Comment,¹⁹ making a volte-face against the COA and taking petitioners' side. The OSG postulated that the COA manifestly disregarded the alternative element of "general acquiescence by the public" in holding that Dr. Lamela's color of authority was lost upon the expiration of his temporary appointment. It likewise pointed out the absurdity in allowing Dr. Lamela to retain all the emoluments he had received, while at the same time holding petitioners liable for the refund.

Nonplussed with the sudden turn of events, the COA, this time through its Prosecution and Litigation Office (PLO) and Legal Services Sector (LSS) filed a Motion with Leave to Admit Instant Consolidated Comment,²⁰ essentially restating its position as adumbrated in the assailed issuances.

¹⁷ See Id. at 12-13.

¹⁸ Id. at 156-157.

¹⁹ Id. at 163-178.

²⁰ Motion with Leave to Admit Instant Consolidated Comment filed by respondent COA on 15 November 2021. Id. at 199-232.

The petition carries weight and conviction.

Before delving into the substantive merits of the case at bench, We shall incipiently pass upon the procedural infirmity brought to the fore by petitioners. They assert that their right to due process was violated when the COA declared that they filed their Joint Partial Motion for Reconsideration on 29 November 2018, totally disregarding the date of mailing as evinced by the stamp of the post office of origin, *i.e.*, Tandag City, Surigao del Sur, on 7 November 2018.²¹ The COA instead anchored the date of filing on the day the *Joint Partial Motion* was received by the COA Secretariat and as appearing on the official stamp.

Section 3, Rule 64 of the Rules of Court explicitly provides the reckoning date of the filing of a motion for reconsideration –

Section 3. *Time to File Petition.* — The petition shall be filed within thirty (30) days from notice of the judgment or final order or resolution sought to be reviewed. The filing of a motion for new trial or reconsideration of said judgment or final order or resolution, if allowed under the procedural rules of the Commission concerned, shall interrupt the period herein fixed. If the motion is denied, **the aggrieved party may file the petition within the remaining period**, but which shall not be less than five (5) days in any event, reckoned from notice of denial. (Emphasis and underscoring supplied)

Appositely, **Section 3, Rule IX of the 2009 Revised Rules of Procedures of the COA**, instructs that:

Section 3. *Mode of Filing.* — The filing of pleadings, motions and other papers may be done **either by personal delivery or by registered mail**. If the filing is made by personal delivery, the receiving clerk shall promptly and legibly stamp on the face of the first page of the pleading the exact date and time it was received and filed and thereafter affix his initials.

If the filing is by registered mail, the date of mailing stamped by the post office of origin, shall be considered as the date of filing. The envelope or a portion thereof showing the date of mailing and registry stamp containing the pleading, motion and other papers shall be attached thereto. The date of actual receipt shall also be legibly stamped or indicated on the first page of the pleading[.] (Emphasis and underscoring supplied)

While We concur that the COA erred in determining the correct date of filing of petitioners' Joint Partial Motion for Reconsideration, nonetheless, **there was no violation of the petitioners' right to due process since, regardless of the filing date, their Joint Partial Motion for Reconsideration was resolved on the merits.**

Jurisprudence dictates that the essence of due process in administrative proceedings is the *chance to explain one's side, or seek a reconsideration of*

²¹ Id. at 55.

the action or ruling complained of. As long as the parties are given the opportunity to be heard before any definitive action is taken, the demands of due process are sufficiently met.²² The Court, therefore, rules and so holds that petitioners failed to raise any crucial procedural *faux pas*, which would affect the disposition of the case on the merits.

We now pass upon the substantive issue.

The *lis mota* of this instant petition boils down to the determination of whether Dr. Lamela was a *de facto* officer from the time his temporary appointment expired on 11 September 2013.

*Civil Service Commission v. Joson, Jr.*²³ traced the historical underpinnings of the concept of a *de facto* officer—

The broad definition of what constitutes an officer *de facto* was formulated by Lord Holt in *Parker v. Kent*, and reiterated by Lord Ellenborough and full King's Bench in 1865 in *Rex v. Bedford Level*, “One who has the reputation of being the officer he assumes and yet is not a good officer in point of law.” A *de facto* officer is one who is in possession of the office and discharging its duties under color of authority. By **color of authority** is meant that derived from an election or appointment, however irregular or informal, so that the incumbent is not a mere volunteer.

The difference between the basis of the authority of a *de jure* officer and that of a *de facto* officer is that one rests on right, the other on **reputation**. It may be likened to the difference between character and reputation. One is the truth of a man, the other is what is thought of him.” It is the color of authority, not the color of title that distinguishes an officer *de facto* from a usurper.²⁴ (Emphases and underscoring supplied; citations omitted)

As early as the 1917 case of *Luna v. Rodriguez*,²⁵ the concept of a *de facto* officer was engraved in our jurisprudence to contemplate a person whose acts—

x x x [T]hough not those of a lawful officer, the law, upon principles of policy and justice will hold valid so far as they involve the interest of the public and third persons, where the duties of the office were exercised: (a) Without a known appointment or election, but under such circumstances of **reputation or acquiescence** as were calculated to induce people, without inquiry, to submit to or invoke his action, supposing him to be the officer he assumes to be; (b) under color of a known or valid appointment or election, where the officer has failed to conform to some precedent requirement or conditions, for example, a failure to take the oath of give a bond or similar defect; (c) under color of a known election or appointment, void because the officer was not eligible, or because there was a want of power in the electing or appointing body, or by reason of some defect or

²² See *Quisumbing v. Rosales*, 755 Phil. 892, 901 (2015).

²³ 473 Phil. 844 (2004).

²⁴ Id. at 858-859.

²⁵ 37 Phil. 186 (1917).

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irregularity in its exercise, such ineligibility, want of power or defect being unknown to the public; and (d) under color of an election, or appointment, by or pursuant to a public unconstitutional law, before the same is adjudged to be such.²⁶ (Emphasis and underscoring supplied)

The Court resorts to the *de facto* officer doctrine to accord validity to the actions of a *de facto* officer during the period of such officer's wrongful tenure, ***insofar as the public or third persons are concerned***.²⁷ This principle was born of necessity, as the public cannot be expected to investigate the right of a public official to an office before transacting with them. Thus, on the basis of public policy and convenience, the public may assume that officials are legally qualified and in office.²⁸

With the continuous reliance on this jurisprudential precept, the Court, in *Tuanda v. Sandiganbayan*²⁹ required the presence of the following elements for the application of the *de facto* officer doctrine, *viz.*: (1) there must be a *de jure* office; (2) there must be a color of right or general acquiescence by the public; and (3) there must be actual physical possession of the office in good faith.³⁰

Here, the COA ruled that Dr. Lamela **cannot** be regarded as a *de facto* officer, explicating that:

In the case of *Tuanda v. Sandiganbayan*, the Supreme Court reiterated the elements and conditions for the application of the *de facto* officership as follows:

- 1) There must be a *de jure* office;
- 2) There must be color of authority/right; and
- 3) There must be actual physical possession of the office in good faith.

As to the first element, the office of the Municipal Health Officer (MHO) is a *de jure* office because the position of an MHO is provided under Sections 443 (a) and 478 of Republic Act No. 7160.

As to the second element, the color of authority is derived from an election or appointment, however irregular or informal, so that the incumbent is not a mere volunteer. In this case, Dr. Lamela did not have a color of authority as MHO, as there was no appointment after the lapse of the one year period of his temporary appointment. The appointment of Dr. [Lamela] was temporary in nature that, by law, it automatically expires after

²⁶ Id. at 192.

²⁷ *Arroyo v. Court of Appeals*, G.R. No. 202860, 10 April 2019, citing *Re: Nomination of Atty. Lynda Chaguile as Replacement for IBP Governor for Northern Luzon, Denis B. Habawel*, 723 Phil. 39, 67 (2013).

²⁸ Id.

²⁹ 319 Phil. 460 (1995).

³⁰ Id. at 472, citing Hector S. De Leon and Hector M. De Leon, Jr., *Law on Public Officers and Election Law*, pp. 87-88 (1990 ed.).

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12 months pursuant to Section 27(2),³¹ Chapter 5, Subtitle A, Title I, Book V of Executive No. 292. x x x

Hence, the color of authority was present only during the period of the temporary appointment of Dr. Lamela, and was lost upon its expiration.

As to the third element, this Commission cannot consider good faith on the part of Dr. Lamela as he also knew that his appointment was temporary. However, equity dictates that Dr. Lamela is entitled to just compensation for actual services rendered as MHO. Thus, he is not liable to return the money already paid to him.³² (Citation supplied)

Indubitably, the COA failed to quote in its entirety the second requisite laid down in *Tuanda v. Sandiganbayan*, i.e., **there must be a color of right or general acquiescence by the public**. Thus, there is nary a doubt that mere general acquiescence suffices.

Petitioners assert that there was a general acquiescence by the public that Dr. Lamela was the Municipal Health Officer of San Agustin, Surigao del Sur. To support their contention, they presented the following documents:

1. Appropriation Ordinance No. 016, Series of 2013,³³—

Item No.	Title Position	Current Year Authorized Rate/Annum		Budget Year Proposed Rate/Annum		Increase/Decrease
		SG/Step	Amount	SG/Step	Amount	
1	Municipal Gov't Department Head (Municipal Health Officer) Edmund L. Lamela M.D.	G-24/1	523,344.00	G-24/1	523,344.00	-

2. *Plantilla* of Personnel of Civil Service Commission (CSC) for fiscal years 2012,³⁴ 2013,³⁵ 2014³⁶ and 2015;³⁷

3. Photographs³⁸ of Dr. Lamela with the other municipal health personnel of San Agustin, Surigao del Sur when Barangays Poblacion and Salvacion won in the 2014 National Search for Barangay with Best Sanitation Practices

³¹ (2) *Temporary appointment*. — In the absence of appropriate eligibles and it becomes necessary in the public interest to fill a vacancy, a temporary appointment shall be issued to a person who meets all the requirements for the position to which he is being appointed except the appropriate civil service eligibility: Provided, That such temporary appointment shall not exceed twelve months, but the appointee may be replaced sooner if a qualified civil service eligible becomes available.

³² *Rollo*, pp. 50-52.

³³ *Id.* at 96.

³⁴ *Id.* at 103.

³⁵ *Id.* at 104.

³⁶ *Id.* at 105.

³⁷ *Id.* at 106.

³⁸ *Id.* at 107-108.

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4. Certificates of Appreciation dated 25 November 2013³⁹ and 12 November 2012,⁴⁰ recognizing Dr. Lamela's invaluable contribution and efforts which made Barangays Pong-on, Poblacion, and Salvacion, all of San Agustin, as the Regional Winners in the 2013 and 2014 National Search for Barangay with Best Sanitation Practices, respectively

In sooth, the stance taken by the COA that Dr. Lamela was not a *de facto* officer fades into thin air. Its proffered reasoning that the appointment of Dr. Lamela had no badge of authority, while completely overlooking the general acquiescence by the public, is plain sophistry. So, too, We find that the COA erred in ordering herein petitioners to refund the amount of ₱1,248,085.69, corresponding to the salaries and personnel benefits of Dr. Lamela.

Having established that Dr. Lamela was a *de facto* MHO who performed the functions of the office in good faith, and actually rendered services for the benefit of the public, any payments he received in consideration therefor were valid. Whence, the government incurred no loss in making the payment, which in turn, warranted the issuance of the disallowance.

The COA would have Us believe that being officials of the municipality, petitioners ought to know the law, rules, and regulations on appointment; thus, they acted in bad faith in allowing Dr. Lamela to hold his position without a valid appointment.

This thesis cannot pass judicial muster.

We hew to this Court's pronouncement in *Lumayna v. Commission on Audit*,⁴¹ as reverberated in *Madera v. Commission on Audit*.⁴²

Furthermore, granting *arguendo* that the municipality's budget adopted the incorrect salary rates, this error or mistake was not in any way indicative of bad faith. Under prevailing jurisprudence, **mistakes committed by a public officer are not actionable, absent a clear showing that he was motivated by malice or gross negligence amounting to bad faith. It does not simply connote bad moral judgment or negligence.** Rather, there must be some **dishonest purpose or some moral obliquity and conscious doing of a wrong, a breach of a sworn duty through some motive or intent, or ill will.** It partakes of the nature of fraud and contemplates a state of mind affirmatively operating with **furtive design or some motive of self-interest or ill will for ulterior purposes.** x x x⁴³
(Emphasis supplied)

³⁹ Id. at 109.

⁴⁰ Id. at 110.

⁴¹ 616 Phil. 920 (2009).

⁴² G.R. No. 244128, 8 September 2020.

⁴³ Id.

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With the foregoing discourse, it now behooves Us to set aside the ND No. 15-001-101-(13&14). Accordingly, no return shall be required of any of the persons held liable therein.

A final cadence. While the Court supports the mandate of the COA in ensuring that the funds of the government are properly utilized and the return to the government of funds unduly spent, the same must not be at the expense of public officials and employees who are directly tasked to discharge and render public service — *especially when the presumptions of good faith and regularity in the performance of their duties have not been rebutted or overturned.* Otherwise, the Court would unintentionally sanction the discouragement of competent and well-meaning individuals from joining the government. When service in the government is seen as unattractive and unappealing, it is the public that suffers.⁴⁴


WHEREFORE, the Petition for *Certiorari* is hereby **GRANTED**. Perforce, the Decision No. 2018-350 dated 3 October 2018 and the Resolution No. 2020-291 dated 31 January 2020 of the Commission on Audit are **REVERSED and SET ASIDE**. Notice of Disallowance No. 15-001-101-(13&14) is hereby **LIFTED**. Accordingly, the prayer for the injunctive relief becomes *non momentum est*.


SO ORDERED.


JAPAR B. DIMAAMPAO
 Associate Justice

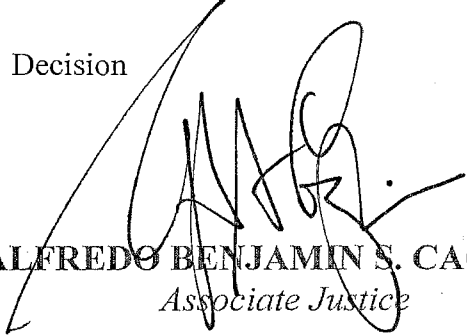
WE CONCUR:


ALEXANDER G. GESMUNDO
 Chief Justice



ESTELA M. PERLAS-BERNABE
 Associate Justice


MARVIC M.V.F. LEONEN
 Associate Justice

⁴⁴ Id.



ALFREDO BENJAMIN S. CAGUIOA
Associate Justice



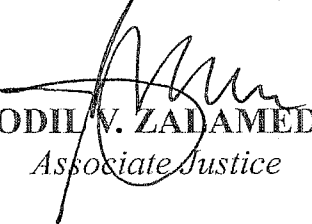
RAMON PAUL L. HERNANDO
Associate Justice



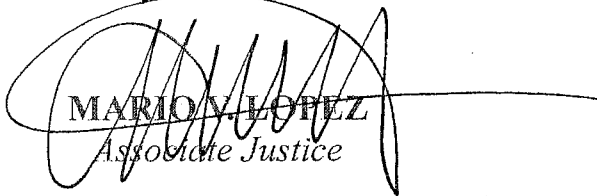
AMY C. LAZARO-JAVIER
Associate Justice




HENKI JEAN PAUL B. INTING
Associate Justice



RODIL V. ZAMAMEDA
Associate Justice



MARION V. LOPEZ
Associate Justice



SAMUEL H. GAERLAN
Associate Justice



RICARDO R. ROSARIO
Associate Justice



JHOSEP V. LOPEZ
Associate Justice



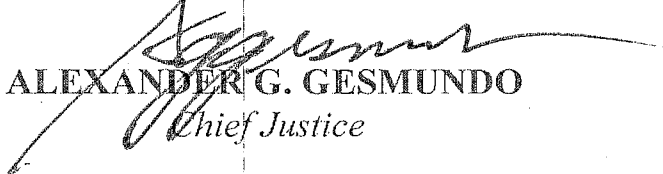
JOSE MIDAS P. MARQUEZ
Associate Justice



ANTONIO T. KHO, JR.
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