

NATIONAL IRRIGATION ADMINISTRATION, REPRESENTED BY ENGR. CARLOS S. SALAZAR, PROJECT MANAGER, PLAINTIFF-APPELLANT, VS. HORACIO J. AZURA, ET AL.[€], CONSORCIA J. ASUNCION AND MARI...

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SINGH, J.: [§]

On appeal is the Decision[1] dated September 21, 2004 of the Regional Trial Court (RTC), 10[th] Judicial Region, Branch 3 of Libertad, Butuan City in Civil Cases Nos. 4888, 4889 and 4890 for Eminent Domain.

Factual Antecedents

Appellant National Irrigation Administration (NIA) is a government owned and controlled corporation created by Republic Act (R.A.) No. 3601[2] on June 22, 1963 and is primarily responsible for the irrigation development and management in the country. Accordingly, it is mandated “to construct multiple-purpose water resources projects designed primarily for irrigation, and secondarily for hydraulic power development and/or other uses such as flood control, drainage, land reclamation, domestic water supply, roads and highway construction and reforestation, among others, provided, that the plans, designs and the construction thereof, shall be undertaken in coordination with the agencies concerned.”[3] To carry out such purpose, NIA was specifically authorized under Presidential Decree (P.D.) No. 552 to exercise the power of eminent domain.[4]

Pursuant to its mandated function, NIA implemented the Lower Agusan Development Project-Irrigation Component (hereafter the Project) in Barangay Aupagan, Butuan City, which necessitated the construction of the Aupagan Pumping Station Regulatory Pond and Access Road on the following portions of Lot 5135, of the subdivision plan (LRC) Psd-222625, namely:

- Lot 5135-B-1 consisting of 9,847 square meters (sq. m.) and registered in the names of herein appellees Horacio J. Azura,[5] Flor J. Azura,[6] Lorna J. Azura,[7] Josefina J. Azura,[8] Delia J. Azura, Bonifacio J. Azura,[9] Medel J. Azura,[10] Ellen J. Azura,[11] and Luis J. Azura (hereafter “the Azuras”) under Transfer Certificate of Title (TCT) No. T-16412[12];
- Lot 5135-E-1 consisting of 2,446 sq. m. and registered to appellee Consorcia J. Asuncion (“Asuncion”) under TCT No. T-15700[13]; and
- Lot 5135-A-1 consisting of 13,826 sq. m. and registered to appellee Maria Jasmin Azura (“Maria Jasmin”) under TCT No. T-16413.[14]

Consequently, in July 1999, NIA filed three separate complaints[15] for Eminent Domain before the Regional Trial Court of Butuan City to expropriate the foregoing properties (subject lots). Said cases, docketed as Civil Cases Nos. 4888 (for Lot 5135-B-1), 4889 (for Lot 5135-E-1) and 4890 (for Lot 5135-A-1),[16] were subsequently consolidated and assigned to the RTC.[17]

In its complaints, NIA claimed that as integral parts of the Project, the acquisition of the subject lots is indispensable to accomplish its declared tasks and objectives embodied in R.A. No. 3601 and necessary to

achieve the general welfare of the public with the least private injury. NIA added that such properties had been appraised by the City Appraisal Committee (CAC) of Butuan which pegged the value of Lots 5135-B-1 and 5135-A-1 at Ten Pesos (P10.00) per unit value (or for a total of P138,260.00 for each property) under Resolution No. 370-99,[18] and Lot 5135-E-2 at Seven Pesos (P7.00) per sq. m. (or for a total of P17,122.00) under E.O. No. 132, as amended by E.O. No. 214.[19] NIA further claimed that before filing the complaints, it exerted earnest efforts through negotiated sale and offered the CAC's valuations (which allegedly are way above the subject lots' declared market values) to the appellees as compensation for their land, but they declined it.

After NIA had deposited the prescribed amount pursuant to Section 2,[20] Rule 67 of the Rules of Court, the RTC issued an Omnibus Writ of Possession on July 27, 1999 authorizing NIA to enter and take possession of the subject lots.[21]

Subsequently, the appellees filed their respective answers[22] to the complaints, admitting that the CAC had appraised the subject lots but its valuation did not reflect the true and reasonable value of said lands. They contended that NIA has no cause of action to expropriate their properties as there are other adjacent lots that it may expropriate. As counterclaim, the appellees argued that if expropriating the subject lots is absolutely necessary for the Project, then the true and reasonable fair market value of their lands should not be less than P174.29[23] per sq. m., as supported by the letter[24] of Engr. Mario A. Jasmin, their Attorney-in-Fact.

Moreover, the appellees alleged that NIA's patent discrimination in expropriating their properties caused them serious anxiety, mental anguish and sleepless nights, and compelled them to engage the services of a legal counsel to protect their interest. Hence, they prayed for moral damages, attorney's fees and litigation expenses.

In its reply, [25] NIA asserted that the true and correct value of the subject lots are those stated in its complaints and that it cannot be held liable for damages, attorney's fees and litigation expenses because expropriating the subject lots is an exercise of its legal right. Thus, any damage arising therefrom falls under the principle of *damnum absque injuria*.

At the Pre-Trial Conference on September 30, 1999, the parties, through counsel, stipulated that: (1) the appellees own the subject lots; (2) expropriating the same is necessary for the completion of the Project; and (3) the Project is for a public purpose.[26] They also agreed to create a Board of Commissioners (the Board) composed of the Clerk of Court Atty. Florante G. Domingo as the RTC-appointed Chairman, with Atty. Noel Anthony N. Libres and Engr. Federico Lamico as members, who were recommended by NIA and the appellees, respectively.[27]

On April 27, 2000, the Office of the Solicitor General (OSG) entered its appearance as counsel for NIA and deputized the City Prosecutor of Butuan to assist in said cases.[28] After the Commissioners took their oath,[29] the Board proceeded with the reception and marking of the parties' respective evidence.[30]

On June 24, 2004, the Board submitted its Report[31] to the RTC recommending the amount of P166.02 per sq. m.[32] as just compensation for the subject lots. The parties were required to submit their comments thereon within 15 days from receipt of their copies of the Report.[33] On July 16, 2004, the City Prosecutor of Butuan (for the OSG) moved for,[34] and was granted,[35] a 30-day extension to submit said comment. On the other hand, NIA itself informed the RTC of having forwarded its copy of the Report to the OSG for comment.[36] Subsequently, the OSG likewise prayed for,[37] and was granted,[38] a total of 50 days extension from July 28, 2004 or until September 16, 2004 within which to submit its comment. On September 17, 2004, during the hearing set for the Report of the Board of Commissioners, NIA, the OSG and the City Prosecutor of Butuan were all absent despite notice.[39] Upon finding that no comment was filed by the OSG and absent any objections, the RTC adopted the Report and decided the cases.[40]

The RTC Ruling

On September 21, 2004, the RTC rendered its now assailed Decision, holding:

“WHEREFORE, premises considered, the Court renders judgment in favor of the plaintiff. The Court also approves in toto the Recommendations of the Board of Commissioners dated June 22, 2004 and orders the plaintiff NIA to:

- pay the defendants, Horacio J. Azura, et al., for the 9,847 sq. m. lot known as Lot 5135-B-1, portion of Lot 5135-B (LRC) Psd-222625 a just compensation based on P166.02 per square meter for 9,847 square meters, or a total amount of P1,634,798.94. A legal interest of 6% per annum computed from July 2, 1999 up to July 2, 2004, or a total amount of P490,439.68, and a legal interest of 6% per annum to be computed from July 2, 2004 until full settlement of the obligation.

- pay defendant Consorcio J. Asuncion for her 2,446 sq. m. lot known as Lot 5135-E-1, portion of Lot 5135-E (LRC) Psd-222625, a just compensation based on P166.02 per square meter for 2,446 square meters, or a total amount of P406,084.92, and an accrued legal interest of 6% per annum to be computed from July 5, 1999 up to July 5, 2004, or a total amount of P121,825.48, and a legal interest of 6% per annum to be computed from July 5, 2004 until full settlement of the obligation; and

- pay defendant Maria Jasmin Azura for her 13,826 sq. m. lot known as Lot 5135-A-1, portion of Lot 5135-A (LRC) Psd-222625, a just compensation based on P166.02 per square meter for 13,826 square meters, or a total amount of P2,295,392.52, and an accrued legal interest of 6% per annum computed from July 5, 1999 up to July 5, 2004, or a total amount of P688,617.76, and a legal interest of 6% per annum to be computed from July 5, 2004 until full settlement of the obligation.

- for the defendants and their successors-in-interest to transfer to the plaintiff, title to the property (sic) subject of this expropriation, free from all liens and encumbrances upon full payment by the plaintiff of the above-mentioned amounts less the amounts due to the government for taxes.

- no pronouncements as to costs.

SO ORDERED.”[41]

Thereafter, the RTC denied the OSG’s additional motions for extension of time to file comment on the Report.[42] Consequently, on October 15, 2004, the OSG moved for the reconsideration of the foregoing ruling but said motion was likewise denied per Omnibus Resolution dated May 11, 2005.

The Issues

Dissatisfied, NIA (through the OSG) interposed the present appeal with the following assigned errors:

“I

THE COURT A QUO GRAVELY ERRED IN APPROVING IN TOTO THE RECOMMENDATION OF THE BOARD OF COMMISSIONERS ON THE JUST COMPENSATION OF SUBJECT LOTS FOR LACK OF FACTUAL AND LEGAL BASIS (sic).

II

ATTY. NOEL ANTHONY LIBRES SHOULD HAVE INHIBITED HIMSELF AS ONE OF THE MEMBERS OF THE BOARD OF COMMISSIONERS FOR BEING AN INTERESTED/PARTIAL MEMBER.

III

THE TRANSFER CERTIFICATES OF TITLE AND THE ORIGINAL CERTIFICATE OF TITLE OF

APPELLEES COVERING SUBJECT PARCELS OF LAND CONTAIN A RESERVATION GRANTING THE GOVERNMENT A RIGHT OF WAY OVER THE LAND COVERED THEREBY.

IV

THE ASSAILED DECISION DOES NOT STATE THE FACTS AND THE LAW ON WHICH IT IS BASED; HENCE, IT IS NULL AND VOID.”[43]

Appellant’s Position

Reiterating the arguments in its motion for reconsideration before the RTC, NIA contends that the recommended just compensation of P166.02 per sq. m. for the subject lots lacks factual and legal bases because such valuation was not in accord with the Bureau of Internal Revenue’s (BIR) Zonal Valuation of Barangay Aupagan, but was determined by the Board by classifying that portion of said barangay where the subject lots are located (i.e., within the 500-meter strip from the bank of the Agusan River) as an industrial area despite documentary evidence showing that the subject lots are devoted to agriculture. NIA points out that their respective tax declarations clearly indicate their actual use as agricultural lands, which is supported by photographs showing that said lands were planted with coconuts prior to their expropriation.

On the other hand, while conceding that the legal interest imposed on the just compensation of the subject lot is proper, NIA asserts that only the legal interest rate of 6% per annum under Article 2209 of the New Civil Code may accrue and to commence on July 2, 1999, the date of filing the expropriation cases in court.

It also contends that prudence should have dictated Atty. Noel Libres to resign as one of the Commissioners as he could not have objectively performed such responsibilities considering that he represents other defendants in numerous expropriation cases of NIA for properties in the same area.

Moreover, the OSG argues that since the appellees’ derivative titles were derived from a homestead patent, which carries with it a reservation granting the government a right-of-way over the land covered thereby, then such portion reserved for the government should be excluded from the computation of the subject lots’ just compensation.

Lastly, the OSG alleges that the assailed decision is void because it did not state clearly and distinctly the facts and the law on which said decision was based.

The appellees waived the filing of their appeal brief per Minute Resolution dated November 10, 2011.[44]

Ruling

The appeal is devoid of merit.

The pivotal issue here is whether the valuation of P166.02 per sq. m., as fixed by the Board of Commissioners and adopted in toto by the RTC, constitutes just compensation for the subject lots. This Court finds in the affirmative.

Just compensation is defined as the full and fair equivalent of the property taken from its owner by the expropriator. The measure is not the taker’s gain, but the owner’s loss. The word “just” is used to intensify the meaning of the word “compensation” and to convey thereby the idea that the equivalent to be rendered for the property to be taken shall be real, substantial, full, and ample. Such “just”-ness of the compensation can only be attained by using reliable and actual data as bases in fixing the value of the condemned property.[45]

Section 5 of Republic Act (R.A.) No. 8974 enumerates the standards for assessing the value of expropriated land taken for national government infrastructure projects, thus:

“SECTION 5. Standards for the Assessment of the Value of the Land Subject of Expropriation Proceedings or Negotiated Sale. – In order to facilitate the determination of just compensation, the court may consider, among other well-established factors, the following relevant standards:

- (a) The classification and use for which the property is suited;
- (b) The developmental costs for improving the land;
- (c) The value declared by the owners;
- (d) The current selling price of similar lands in the vicinity;
- (e) The reasonable disturbance compensation for the removal and/or demolition of certain improvements on the land and for the value of the improvements thereon;
- (f) The size, shape or location, tax declaration and zonal valuation of the land;
- (g) The price of the land as manifested in the ocular findings, oral as well as documentary evidence presented; and
- (h) Such facts and events as to enable the affected property owners to have sufficient funds to acquire similarly-situated lands of approximate areas as those required from them by the government, and thereby rehabilitate themselves as early as possible.”

It has been repeatedly emphasized, however, that the determination of just compensation in eminent domain cases is a judicial function and that any valuation for just compensation laid down in the statutes may serve only as a guiding principle or one of the factors in determining just compensation but it may not substitute the court’s own judgment as to what amount should be awarded and how to arrive at such amount.[46]

In the case at bar, the RTC accepted in toto the Board’s recommended valuation of P166.02 per sq. m. as just compensation for the subject lots.

Under Section 8, Rule 67 of the Rules of Court, the trial court may accept the commissioners’ report and render judgment in accordance therewith, or set the same aside, since it is merely advisory and recommendatory in character. Or the trial court may accept the report in part and reject it in part; and may make such order or render such judgment as shall secure to the plaintiff the property essential to the exercise of his right of expropriation, and to the defendant just compensation for the property so taken.[47]

A perusal of the Report (which consists of 26 pages and has 16 annexes) shows that the findings and recommendations of the Board of Commissioners are sufficiently supported by documentary evidence.

First, in classifying the subject lots as industrial, the Board considered: (1) its location, which is within the 500-meter strip from the bank of the Agusan River; (2) the zoning ordinance of Butuan City, S.P. Ordinance No. 102-78;[48] and (3) the zoning certifications issued by the Housing and Land Use Regulatory Board to the appellees on December 27, 1999 (i.e., HLURB Certification Nos. DZA-13-99-3816-3795, DZA-13-99-3815-3794 and DZA-13-99-3814-3793),[49] which declared said lands to be within the industrial zone.

Second, in determining the just compensation for the subject lots, the Board considered their value as declared by the appellees[50] and applied the pertinent provisions of Department Order No. 16-2000 of the Department of Finance, given that Barangay Aupagan has no prescribed zonal valuation for industrial lands, thus:

“CERTAIN GUIDELINES IN THE IMPLEMENTATION OF ZONAL VALUATION OF REAL PROPERTIES FOR RDO NO. 103 – BUTUAN CITY

1. No Zonal value has been prescribed for a particular classification of real property.

Where in the approved schedule of zonal values for a particular barangay –

a.) No zonal value has been prescribed for a particular classification in a particular street/subdivision in a barangay, the zonal value prescribed for the same classification of real property located in the other street/subdivision within the same barangay of similar conditions shall be used; and

b.) No zonal value has been prescribed for a particular classification of real property in one barangay, the zonal value prescribed for the same classification of real property located in an adjacent barangay of similar conditions shall be used.” (Italics Ours)

Consequently, mindful of the aforequoted guidelines, the Board arrived at its recommended valuation of P166.02 per sq. m. by using the zonal values for industrial land in Barangays Mahay and Bit-os, which are the barangays nearest to Aupagan that have been given zonal valuations. Mahay is also in Quadrant 3 of the Existing Land Use Map of Butuan City Proper, within the 500-meter wide strip of industrial area along the east side of Agusan River, while Bito-os is in Quadrant 2 of the Existing Land Use Map, but also within the 500-meter wide industrial strip, at the west side of Agusan River, directly across Aupagan. Mahay is located on the same bank of the Agusan River as that of Aupagan and has a zonal value of P200.00 per sq. m., while Bit-os is located on the other side of the river opposite to Aupagan, with a zonal value of P125.00 per sq. m. The amount of P166.02 is the mean or average value between the industrial zonal values of the two barangays, which was deemed by the Board as the just compensation for the appellees’ lands.

The Board also made comparisons of several Deeds of Sale covering industrial lots located on the west bank of the Agusan River that were executed between the periods of 1993 and 1994, with selling prices ranging from P133.00 per sq. m. to P700.00 per sq. m.

Being duly supported by ample evidence, the Board’s valuation of P166.02 per sq. m., which was accepted by the RTC, is a valid determination of just compensation for the subject lots.

Anent NIA’s allegation that Atty. Noel Libres could not have objectively performed his task as a Commissioner because he represented defendants in NIA’s other eminent domain cases, such allegation is speculative. Basic is the rule that he who alleges must prove.[51] Besides, as NIA itself stated in its pleadings, Atty. Libres was not yet the counsel of the said defendants when appointed as member of the Board of Commissioners. Neither was it shown that he influenced the RTC into accepting the findings and recommendations of the Board save through the discharge of his duties as a court-appointed Commissioner. Most importantly, even assuming such representation by Atty. Libres in other cases, the allegation of partiality in these particular cases was a mere assumption which remained unproven. There is a presumption of regularity that protects official performance of duty.[52]

As to NIA’s contention that the portion of the subject lots reserved for right-of-way easement in favor of the government should not be included in the totality of the expropriated area, thereby excluding it from the computation of the just compensation, such contention similarly lacks legal justification.

It is worth stressing that in expropriation proceedings done by the National Power Corporation (NAPOCOR), the landowners whose lands are affected by the transmission lines are entitled to an easement fee even though they retain ownership of their property. In this case, the appellees are actually deprived of their ownership of the subject lots. Thus, with more reason that they should be entitled to just compensation for every inch of their property taken by the government. No less than the Constitution proscribes the taking of private property without just compensation.[53]

As for the last argument of NIA that the assailed decision is null and void because it does not state the facts and

the law on which it is based, the Court is unconvinced.

The constitutional requirement that every decision must state distinctly and clearly the factual and legal bases therefor should indeed be the primordial concern of courts and judges. Be that as it may, there should not be a mechanical reliance on this constitutional provision. The courts and judges should be allowed to synthesize and to simplify their decisions considering that at present, courts are harassed by crowded dockets and time constraints.[54]

In *Velarde v. Social Justice Society*,[55] the Supreme Court reiterated that:

“The requirement that the decisions of courts must be in writing and that they must set forth clearly and distinctly the facts and the law on which they are based serves many functions. It is intended, among other things, to inform the parties of the reason or reasons for the decision so that if any of them appeals, he can point out to the appellate court the finding of facts or the rulings on points of law with which he disagrees. More than that, the requirement is an assurance to the parties that, in reaching judgment, the judge did so through the processes of legal reasoning.” (Italics Ours)

In this case, there is no breach of the constitutional mandate that decisions must express clearly and distinctly the facts and the law on which they are based. Evidently, the assailed decision had served the foregoing functions given that NIA was able to point out in its motion for reconsideration, including in its supplement thereof, the factual findings and rulings of the RTC with which it disagreed. To quote the RTC:

“x x x the Court finds that the Report of the Board of Commissioners, dated June 22, 2004, was well-studied, well-evaluated, and the recommendation of just compensation of P166.06 per square meter is fair and reasonable based on Republic Act No. 8974, Legal Doctrines on Just Compensation, Zoning Ordinance of Butuan City, Deed of Sales of properties as expropriated by the government located in the same area and Legal Rate of Interests on Just Compensation for Expropriated Lands.”[56] (Underscoring Ours)

Verily, the challenged Decision cited both factual and legal bases.

However, in keeping with the law and prevailing jurisprudence, the legal interest imposed by the RTC on the total value of the just compensation for appellees’ lands warrants modification.

“Art. 2209. If the obligation consists in the payment of a sum of money, and the debtor incurs in delay, the indemnity for damages, there being no stipulation to the contrary, shall be the payment of the interest agreed upon, and in the absence of stipulation, the legal interest, which is six per cent per annum.”

The 6% per annum under Article 2209 of the Civil Code applies when the transaction involves the payment of indemnities in the concept of damage arising from the breach or a delay in the performance of obligations in general, with the application of both rates reckoned “from the time the complaint was filed until the [adjudged] amount is fully paid.”[57]

Accordingly, the total compensation due the appellees is subject to a legal interest of six percent (6%) per annum to be computed from the date the expropriation cases were filed in court, i.e., from July 2, 1999 for the Azuras (appellees Horacio J. Azuras, et al.) and appellee Consorcia J. Asuncion, and from July 5, 1999 for appellee Maria Jasmin Azura), until full payment of just compensation. Moreover, from the total amount due to the appellees shall be deducted the initial payments that NIA had already made to them.

WHEREFORE, the appeal is DENIED and the assailed Decision dated September 21, 2004 of the Regional Trial Court, 10[th] Judicial Region, Branch 3 of Libertad, Butuan City in Civil Cases Nos. 4888, 4889 and 4890 is AFFIRMED with the modification that the legal interest imposable on the total amount due the appellees is only six percent (6%) per annum, reckoned from the date of filing the expropriation cases in court until full payment of

just compensation.

Thus, the legal interest due the Azuras (appellees Horacio J. Azuras, et al.) and Consorcia J. Asuncion in Civil Cases Nos. 4888 and 4889, respectively, is to be computed from July 2, 1999; while the legal interest due Maria Jasmin Azura in Civil Case No. 4890 is to be computed from July 5, 1999. The initial amounts that NIA had partially paid to the aforementioned appellees shall be deducted from the total compensation due them.

SO ORDERED.

Borja, J. Ch., and Badelles, JJ., concur.

[€] Including Flor Azura-Rodes, Lorna Azura-Fajardo, Josefina Azura-Ibarra, Delia Azura, Bonifacio Azura, Ellen Azura-Tulay, Luiz Azura and Medel Azura.

[§] This case was assigned to the Ponente by re-raffle only on July 7, 2014.

[1] Rollo, pp. 72-74 rendered by Judge Francisco F. Maclang.

[2] Amended by Presidential Decree (P.D.) 552 on September 11, 1974 and further amended by P.D. 1702 on July 17, 1980.

[3] Section 2 (c) of P.D. 552.

[4] Republic v. Rural Bank of Cabacan, G.R. No. 185124, January 25, 2012.

[5] Married to Rosalia Macas.

[6] Married to Dionisio Rodes.

[7] Married to Jessie Fajardo.

[8] Married to Antonio Ibarra.

[9] Married to Felipa Donaire.

[10] Married to Joseliza Dizon.

[11] Married to Jessie Tulay.

[12] Records of Civil Case No. 4888, p. 10.

[13] Records of Civil Case No. 4889, p. 8.

[14] Records of Civil Case No. 4890, p. 9.

[15] Records of Civil Cases Nos. 4888, 4889 and 4890 at pp. 1-6, 1-5 and 1-5, respectively.

[16] With Civil Cases Nos. 4888 and 4889 filed on July 2, 1999 while Civil Case No. 4890 was filed on July 5, 1999.

[17] Records of Civil Case No. 4889, p. 17.

[18] Records of Civil Cases Nos. 4888 and 4890, pp. 12-13.

[19] Supra note 17 at p. 4.

[20] Sec. 2. Entry of plaintiff upon depositing value with authorized government depository. – Upon the filing of

the complaint or at any time thereafter and after due notice to the defendant, the plaintiff shall have the right to take or enter upon the possession of the real property involved if he deposits with the authorized government depositary an amount equivalent to the assessed value of the property for purposes of taxation to be held by such bank subject to the orders of the court. Such deposit shall be in money, unless in lieu thereof the court authorizes the deposit of a certificate of deposit of a government bank of the Republic of the Philippines payable on demand to the authorized government depositary.

x x x x x

After such deposit is made the court shall order the sheriff or other proper officer to forthwith place the plaintiff in possession of the property involved and promptly submit a report thereof to the court with service of copies to the parties.

[21] Records of Civil Case No. 4888, pp. 18-23.

[22] Records of Civil Cases Nos. 4888, 4889 and 4890 at pp. 31-35, pp. 33-37 and pp. 28-32, respectively.

[23] Records of Civil Case No. 4888, pp. 96-100.

[24] Id. at pp. 36-45.

[25] Id. at pp. 46-47.

[26] Id. at p. 58.

[27] Id. at pp. 64-65.

[28] Id. at pp. 112-114.

[29] Id. at pp. 107-109.

[30] Id. at pp. 165-189 and 157-160.

[31] See separate folder (yellow-colored).

[32] Id. at pp. 26-27.

[33] Records of Civil Case No. 4888, p. 192.

[34] Id. at pp. 193.

[35] Id. at p. 194.

[36] Id. at p. 195.

[37] Id. at pp. 198-199 and 203-205.

[38] Id. at pp. 202 and 209.

[39] Id. at p. 213 [p. 2 of the Decision].

[40] Id. at p. 202.

[41] Rollo, pp. 73-74.

[42] Records of Civil Case No. 4888, pp. 215-230.

[43] Rollo, pp. 50-51.

[44] Rollo, p. 103.

[45] Republic of the Philippines v. Asia Pacific Integrated Steel Corporation, G.R. No. 192100, March 12, 2014 citing National Power Corporation v. Diato-Bernal, G.R. No. 180979, December 15, 2010, 638 SCRA 660, 668-669.

[46] National Power Corporation v. Spouses Zabala, G.R. No. 173520, January 30, 2013 citing National Power Corporation v. Bagui, G.R. No. 164964, October 17, 2008, 569 SCRA 401.

[47] Id.

[48] Commissioners' Report, Folder No. 2 [Exhibit "12" of the Appellees' Evidence].

[49] Id. at Folder No. 11 [Exhibits "87" to "89" of the Appellees' Evidence].

[50] Id. [Exhibit. "92"].

[51] Reyes-Rayel v. Philippine Luen Thai Holdings, Corporation/L&T International Group Philippines, Inc., G.R. No. 174893, July 11, 2012.

[52] Rule 131, Section 3[m], Rules of Court.

[53] Republic of the Philippines v. Ortigas and Company Limited Partnership, G.R. No. 171496, March 3, 2014.

[54] Chung, Jr. v. Mondragon, G.R. No. 179754, November 21, 2012.

[55] G.R. No. 159357. April 28, 2004.

[56] Rollo, p.73.

[57] S.C. Megaworld Construction and Development Corporation v. Parada, G.R. No. 183804, September 11, 2013 citing Sunga-Chan v. CA, G.R. No. 164401, June 25, 2008, 555 SCRA 275.

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