

**RELIANCE SURETY & INSURANCE CO., INC., PETITIONER, VS.  
HON. ANDRES R. AMANTE, JR., IN HIS CAPACITY AS PRESIDING  
JUDGE, REGIONAL TRIAL COURT, BRANCH 23, CABANATUAN CITY,  
THE HON....**

*G.R. NO. 150994. June 30, 2005*

Ponente: TINGA, J.

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**TINGA, J.:**

This Petition for Review is the culmination of a wrong-headed approach by a bonding company to acquit itself of liability on purportedly spurious bail bonds issued in its name. Even if we concede the basic premise the questioned bail bonds are indeed false, there are prescribed remedies under our procedural rules which the surety simply failed to avail of despite ample opportunity. Hence, although the lower court decisions under review are not free of flaws the Court is impelled to deny the petition.

Petitioner Reliance Surety & Insurance Co., Inc. (Reliance) is a duly organized insurance firm. On 5 October 1998, it filed a Special Appearance And Motion to Set Aside Orders/Writs of Execution with the Regional Trial Court (RTC) of Cabanatuan City, Branch 23, presided over by Hon. Andres R. Amante, Jr. Reliance pertinently alleged therein, thus:

1. On June 18, 1997, movant Reliance Surety & Insurance Co., Inc. was surprised to receive a letter from the Insurance Commission dated June 11, 1997 enclosing copies of the Orders/Judgments and Writs of Execution against the bailbonds allegedly issued by movant as follows:

Name of Accused  
& Crim. Case No.

Date of  
Writs  
Orders

Amount of Liability

Name of Court

Rogelio Andres,  
et al./3012  
(A.F.)

Jan.19,1995

P10,000.00

RTC, 3rd Judicial Region Branch 23 Cabanatuan City

Adelina Vidal/5822 (A.F.)

Sept. 25, 1996

P20,000.00

- do

Naldy Jimenez & Geminiano Roxas/6035

(A.F.)

Aug. 6, 1996

P10,000.00

- do -

2. . . ;Movant replied to the aforesaid letter dated June 11, 1997 of the Insurance Commission stating that the bailbonds are false and spurious. . . ;

3. Again, on July 22, 1997 and May 14, 1998, movant was surprised to receive letters from the Insurance Commission dated July 11, 1997 and May 7, 1998 enclosing copies of the Orders against the bailbonds allegedly issued by the movant as follows:

Name of Accused & Crim. Case No.

Date of Writs/ Orders

Amount of  
Liability

Name of Court

Dolores P. Posadas/6320

– AF

June 25, 1997

P13, 000.00

RTC, 3rd Judicial Region Branch 23 Cabanatuan City

Melania Dagdagan

Jan. 19, 1998

P8,000.00

- do -

4. . . ; Movant replied to said letter dated July 11, 1997 and May 7, 1998 of the Insurance Commission stating that the bonds mentioned therein are false and spurious. . . ;[1]

Reliance entered its special appearance in each of the above-cited criminal cases, at the same time seeking to set aside the cited writs of execution. Reliance alleged that the bonds in question were issued by one Evelyn Tinio, against whom it had since lodged a criminal case.[2]

Each of the criminal cases were prosecuted in behalf of the People of the Philippines by the City Prosecutor, who did not interpose any objection to Reliance's motion. Respondent judge conducted a hearing on the matter, and Reliance submitted documentary evidence in support of its motion.

On 21 April 1999, respondent judge issued an Order denying Reliance's motion. On the premise that the controversy revolved on the "tri-sided (sic) relationship of movant Reliance Surety; Alfredo Wy and Evelyn Tinio and the Insurance Commission," the Order stressed that the controversy "could only be resolved with authority and finality by the Insurance Commission under its Administrative and Adjudicatory Powers." [3]

As Reliance failed in its motion to reconsider the said Order, on 15 June 1999, it seasonably filed a Notice of Appeal. However, on 15 July 1999, respondent judge issued an Order disallowing the Notice of Appeal on the ground that Reliance failed "to pay the corresponding appeal fee, pursuant to the provisions of Sec. 1 (c), Rule 50, in relation to Sec. 4, Rule 41." [4]

Reliance sought the reconsideration of the disallowance of the appeal, stressing among others, that the rules cited by the RTC were inapplicable, as they pertained to civil actions and not to criminal cases, and that there was nothing in the Rules of Criminal Procedure that requires the payment of appeal fees in criminal cases.[5] However, Reliance's Motion for Reconsideration was denied in an Order[6] dated 24 August 1999. Therein, the RTC characterized the pending incident as having a "civil nature," which has not been subsumed by the criminal nature of the cases under which Reliance's motion was captioned.[7]

Reliance then filed a Petition for Mandamus with the Court of Appeals, praying that the orders disallowing the Notice of Appeal be declared null and void, and that respondent Judge be ordered to immediately transmit the complete records, together with the Notice of Appeal in accordance with Section 8, Rule 12 of the Rules of Court.[8]

Before the appellate court, the Office of the Solicitor General (OSG) in representation of the People filed a Manifestation expressing concurrence with Reliance's position.[9] Nonetheless, the Court of Appeals Twelfth Division issued a Decision[10] dated 22 December 2000 dismissing the petition.

Casting the issue as whether docket fees should be paid in appealing the order dismissing petitioner's motion to set aside order/writ of execution, the appellate court cited Section 7, Rule 5 of the Revised Internal Rules of the Court of Appeals (RIRCA), which provides that "appeals from orders of confiscation or forfeiture of bail bonds shall be treated as appeals in civil cases," and Section 3, Rule 5 of the same Rules which ordains that "no payment of docketing and other legal fees shall be required in criminal cases except in petitions for review of criminal cases and appeals from confiscation or forfeiture of bail bond." [11] With these rules as anchor, the Court of Appeals concluded that Reliance was obligated to pay the corresponding docket fees, and failure to do so was ground to dismiss the appeal, as the RTC properly did.

Before this Court, Reliance points out that nothing in the Rules of Criminal Procedure requires the payment of appeal fees in criminal cases. It notes as "obvious" that respondent judge, petitioner, and the OSG were aware of the provisions of the RIRCA cited by the Court of Appeals, and that the RTC Clerk of Court had accepted the Notice of Appeal without being required to pay the appeal fee. Moreover, arguing that the RIRCA could not

supplant, amend or modify the Rules of Court, Reliance asserts that the cited provisions of the RIRCA, which operate towards that result, are clearly null and void. Finally, Reliance submits that should the Court rule that an appeal fee is required even in cases of the sort, it be allowed instead to pay such appeal fee.[12]

Interestingly, the OSG has reversed its earlier concurrence with Reliance's stance, seeking this time the dismissal of the present petition. Holding forth that the Court of Appeals was within the bounds of its discretion when it dismissed the petition, the government counsel endorses the validity and enforceability of the challenged provisions of the RIRCA, as they were approved by this Court.[13]

The facts as presented by Reliance manifest disconcerting aspects of the dismissal of the appeal as decreed by the trial court. No disputation has been made of Reliance's claim that when it filed the Notice of Appeal, it inquired with the Office of the Clerk of Court and Cashier's Office in the RTC whether an appeal or docket fee should be paid and was informed that none was required.[14] Moreover, the provisions cited by the RTC in its dismissal of the Notice of Appeal, Sec. 1 (c), Rule 50, in relation to Sec. 4, Rule 41, plainly apply only to civil cases since appeals in criminal cases are governed by Rules 122 to 125 of the Rules of Criminal Procedure. There is no provision in the Rules of Court equivalent to that of the RIRCA providing that an appeal from an order for the confiscation or forfeiture of bail bonds should be treated as an appeal in a civil case.

Nonetheless, a review of the available record reveals a more complex factual milieu. Reliance proceeds from the premise that the twin denials of Reliance's Motion to Set Aside Orders/Writs of Execution and the succeeding Notice of Appeal serve as the linchpin on which its attempt to acquit itself of liability from the bonds should hinge. However, it is evident from the record that Reliance, long before it filed its motion in October of 1998, was already afforded the opportunity to timely challenge liability on these bonds, yet failed to do so.

To best appreciate this case, it is essential to elaborate on the procedure surrounding the confiscation or forfeiture of a bail bond by the trial court, and the proper remedies which may be undertaken by the bondsmen adversely affected.

Any domestic or foreign corporation, licensed as a surety in accordance with law and currently authorized to act as such, may provide bail by a bond subscribed jointly by the accused and an officer of the corporation duly authorized by its board of directors.[15] Once the obligation of bail is assumed, the bondsman or surety becomes in law the jailer of the accused and is subrogated to all the rights and means which the government possesses to make his control of him effective.[16]

Section 21, Rule 114 of the 1985 Rules of Criminal Procedure, in force at the time of the subject incidents, provides for the procedure to be followed before a bail bond may be forfeited, and judgment on the bond rendered against the surety:

SEC. 21. Forfeiture of bailbond. — When the presence of the accused is required by the court, or these Rules, his bondsman shall be notified to produce him before the court on a given date. If the accused fails to appear in person as required, the bond shall be declared forfeited and the bondsmen are given thirty (30) days within which to produce their principal and to show cause why judgment should not be rendered against them for the amount of their bond. Within the said period, the bondsmen:

- (a) must produce the body of their principal or give the reason for his non-production; and
- (b) must explain satisfactorily why the accused did not appear before the court when first required to do so.

Failing in these two requisites, a judgment shall be rendered against the bondsmen, jointly and severally, for the amount of the bond, and the court shall not reduce or otherwise mitigate the liability of the bondsmen, except when the accused has been surrendered or is acquitted.[17]

As evident in the provision, there are two occasions upon which the trial court judge may rule adversely against the bondsmen in cases when the accused fails to appear in court. First, the non-appearance by the accused is cause for the judge to summarily declare the bond as forfeited. Second, the bondsmen, after the summary forfeiture of the bond, are given thirty (30) days within which to produce the principal and to show cause why a judgment should not be rendered against them for the amount of the bond. It is only after this thirty (30)-day period, during which the bondsmen are afforded the opportunity to be heard by the trial court, that the trial court may render a judgment on the bond against the bondsmen. Judgment against the bondsmen cannot be entered unless such judgment is preceded by the order of forfeiture and an opportunity given to the bondsmen to produce the accused or to adduce satisfactory reason for their inability to do so.[18]

The judgment against the bondsmen on the bond may be construed as a final order, hence subject to appeal. There is no reason to disturb the doctrine of long standing that characterizes such judgment as a final judgment or order[19] or that such judgment may be subject to appeal.[20] A final order has been defined as one which disposes of the whole subject matter or terminates a particular proceeding or action, leaving nothing to be done but to enforce by execution what has been determined.[21] Indeed, from a judgment on the bond, a writ of execution may immediately issue,[22] and need not be effected through a separate action.[23] Indeed, an appeal from a judgment on the bond is subsumed under Section 1, Rule 122 of the Rules of Criminal Procedure, which provides that appeals in criminal cases avail only from a judgment or final order,[24] and Section 6 of the same Rule which requires that the appeal be taken within fifteen (15) days from notice of the final order appealed from.[25]

Moreover, the special civil action of certiorari to assail a judgment of forfeiture may be available under exceptional circumstances,[26] although the availability of appeal as a remedy to such judgment greatly raises the bar for the allowance of the certiorari action. The writ of execution itself may, in theory, be assailed through the special civil action for certiorari, though qualified again by the limited circumstances under which certiorari may avail.

Clearly then, under the procedure just elaborated, the surety has ample opportunities to defend itself before the trial court against the execution against a bond in its name which it might not have actually issued. Assuming that the provisions of Rule 122 were actually followed in this case, the matter of the spuriousness of the subject bonds could have very well been raised even before judgment on the bond was rendered. But was such procedure actually observed before the trial court?

Admittedly, the record is bereft of details as to the particular proceedings in the five criminal cases wherein the subject bonds were issued. However, Reliance itself attached to its motion copies of the five writs of execution issued against it respective to the five bonds issued in its name. Presumably, these writs of execution were issued only after a judgment of forfeiture had been rendered, which in turn was promulgated only after the bondsmen had been afforded the opportunity to explain why it should not be held liable on the bail bond on account of its failure to present the accused in court.

It is plainly stated on all of these writs of execution that copies thereof were furnished to the Manager of "Reliance Surety and Insurance Company, 8th Floor Equitable Bank Bldg., 262 Juan Luna St., Manila,"[27] which pertinently, is the same business address used by Luisa Agat, the Manager of the Marine and Bonds Department of Reliance, in her affidavit attached to Reliance's motion.[28] Such notices were served separately on those given to Evelyn Tinio, whose authority to represent Reliance the latter had subsequently disputed. Indeed, while Reliance purported to be "surprised" to have learned of these writs of execution from the Insurance Commission,[29] there is no express disavowal of receipt of the copies of the writs of execution directly furnished to its Manila office by the Cabanatuan City RTC. The presumption is that official duty has been regularly

performed,[30] and that these writs of execution were indeed sent to the Manila office of Reliance, as stated therein.

Crucially, these writs of execution were issued between 19 January 1995 and 19 January 1998. Reliance's motion itself was filed only on 5 October 1998, or nine (9) months after the last of the writs of execution had been issued.

The first assumption of course is that Reliance, in each of the subject criminal cases, had been served notice of the summary forfeiture of the bail bond and required to show cause why it should not be held liable on the bond, and later likewise served notice of the adverse judgment on the bond. Reliance had the opportunity, prior to the rendition of judgment on the bond, to argue before the RTC that the bond was spurious, and such argument could very well have been deemed meritorious, considering the established rule of liberality in acceptance of the bondsmen's explanation.[31] Even if the trial court had refused to admit such explanation and rendered judgment against Reliance, the bonding company still had the opportunity to file an appeal within fifteen (15) days from the judgment on the bond. This, Reliance failed to do. We certainly cannot construe the "notice of appeal" which Reliance did file as that taken from the five judgments on the bond, since such appeal was undertaken more than a year after the last of the five judgments had been rendered and more than four years after the first, and also since said notice was expressly made in respect to the writs of execution.

Still, given the paucity of the available record, let us indulge the presupposition that, Reliance somehow was unaware of the judgments rendered on the bond. Considering the express statement on the writs of execution attached by Reliance to its motion and to this petition, the presumption arises that said writs of execution were served on Reliance at its Manila office, and such assumption must be sustained due to the inability of Reliance to dispute such presumption. Reliance then should have been expected to do something within a reasonable period of time to challenge the writs of execution if indeed there were good reasons to assail them. Instead, upon receipt of these writs of execution, Reliance did nothing, and its failure to immediately respond to these writs militates against their ultimate claim for relief.

Finally, Reliance filed the Motion to Set Aside Orders/Writs of Execution only nine months after receipt of the most recently dated writ of execution, and four years after the first writ had been issued. Interestingly, Reliance does not refer at all to the judgments on the bail bonds that would have preceded the writs of execution, thus apparently conceding the validity of these judgments.

Certainly, courts have justifiable reason to view with distaste a judgment obligor who begins to actively participate in litigation only after the adverse judgment has long become final. The RTC in this case could not be faulted for its aversion to indulge in Reliance's sudden appearance in the criminal cases, considering that the said criminal cases have apparently "been long terminated." [32] Nonetheless, Reliance's motion, in itself, is not abjectly bereft of merit, especially if it be construed as a motion to quash a writ of execution. While the Rules of Court deliberately makes no express reference to a motion to quash a writ of execution, the jurisdiction of courts to entertain such motions has long been upheld, on the premise that every court has the inherent power for the advancement of justice to correct errors of its ministerial officers and to control its own process.[33]

There are grounds entrenched in jurisprudence for the quashal of a writ of execution,[34] yet such quashal rests largely in the discretion of the court, that will be exercised in the furtherance of justice.[35] In this case, had the RTC been sufficiently convinced that the questioned bail bonds were indeed spurious, there would be grounds in equity for the writs of execution to be set aside. After all, the notion that an entity can be held liable for an obligation it did not actually contract offends basic principles of justice.

However, the RTC was not sufficiently convinced, preferring instead to await definitive word from the Insurance Commission on the revocation of Reliance's former agent. One can view the justification as a measure of

prudence, or disagree with it as an abdication of the judicial duty to decide. Yet concededly, the RTC's discretion in deciding the matter is entitled to great respect, not only due to the fact that the matter for consideration is the quashal of writs of execution, but also because the trial court is normally deemed as the most capable trier of facts under the circumstances.

Yet ultimately, this case does not pivot on whether the RTC correctly refused to set aside the writs of execution. At this stage, despite the numerous errors of procedure already committed by Reliance, there still was leeway for the allowance of its prayer for discharge, since the quashal of writs of execution was obtainable as a remedy against issuances of inequitable nature. However, Reliance instead again committed another fundamental procedural error, one that whisks away whatever sympathy it may have acquired owing to its basic position.

Simply put, appeal does not lie as the remedy from an order denying a motion to set aside a writ of execution. Appeal avails as a remedy only against judgments or final orders, a general rule that holds true whether for civil or criminal procedure.[36] Appeal may have been properly available from the five judgments on the bail bonds in the five criminal cases, as such judgments would have constituted as the final orders on the matter whether Reliance should be held liable on these bonds. However, appeal cannot be undertaken from the RTC's Order, arising as it did, at the execution stage.

Reliance's motion to set aside the writs of execution cannot be deemed as having submitted a new incident for resolution to the RTC. The motion had segued from the earlier final judgments or orders which in turn were sought to be satisfied through the challenged writs of execution. Indeed, there can be no two independent final judgments or orders in the same incident, except in cases where multiple appeals are allowed.[37]

Instead, from receipt of the Order denying its motion to set aside the writs of execution, the only permissible mode of review for Reliance was a special civil action for certiorari under Rule 65 with the Court of Appeals, wherein it could have alleged that the RTC acted without or in excess of its jurisdiction, or with grave abuse of discretion amounting to lack or excess of jurisdiction in denying the said motion.[38] Ultimately, thus, the RTC could not be faulted for refusing to give cognizance to the Notice of Appeal, as appeal was unavailing as a remedy to Reliance in this case.

Similarly, the writ of mandamus which Reliance sought from the Court of Appeals was not accessible from it in the first place. Since appeal is not the proper remedy, the RTC could not be compelled to transmit the records to the higher court for review on appeal, especially considering that the judgment on the bail bonds had long lapsed into finality.

A brief comment on the remedy which Reliance did pursue before the Court of Appeals, the special civil action of mandamus. The writ of mandamus serves to compel a respondent who fails to perform a legal duty or unlawfully excludes another from the enjoyment of an entitled right or office to do the act required to be done to protect the rights of the petitioner.[39] As it was, Reliance resorted to mandamus not as a direct mode of judicial review by the Court of Appeals in respect to the assailed RTC Order, but merely to petition the appellate court to give due course to the appeal. It utilized mandamus on the erroneous notion that the RTC Order was appealable, or on the mistaken premise that the RTC had the corresponding duty to elevate the records to the appellate court. While Reliance's availment of mandamus is consistent with its premise that the RTC Order was appealable, its ultimate efficacy is questionable. After all, the end result of Reliance's mandamus petition is simply the elevation of the records to the Court of Appeals, and not reversal of the RTC Order on the merits.

There lies room for one more assumption in Reliance's favor that we can attempt to indulge in. Assuming for the nonce that despite all these lapses, that the RTC Order may be considered as a final judgment or order reviewable by appeal, Reliance still could not be deemed as having perfected the appeal, as it did not pay the requisite docket

fees.

Reliance invests all its energy in the present petition to dispute the holding that the Court of Appeals can, as it did, on the basis of the RIRCA, refuse to take cognizance of its appeal for failure to pay the docket fee. Sadly for Reliance, its arguments on this point lack merit.

The Court of Appeals is empowered to promulgate its own rules or orders pertaining to its operations.[40] The RIRCA is the by-product of this vested authority. The provisions which Reliance assails, Sections 3 and 7 of Rule 5, were in place as early as 1994, when the RIRCA was amended, and retained in the 1999 revision of the RIRCA.

Reliance cannot disavow knowledge of the provisions of the RIRCA. That these rules are called “internal” does not mean that they are secret. In fact, both the 1994 and 1999 editions of the RIRCA have been widely disseminated, available upon demand from the Court of Appeals, and even replicated in private collations or annotations of our laws.[41] Nor can Reliance validly assert that the RIRCA provisions supplanted the Rules of Court. The RIRCA necessitated the approval, which was obtained, of the Supreme Court prior to its effectivity, the very Supreme Court which promulgated or amended our Rules of Court. Certainly, the Court cannot be precluded from amending its own issuances, or issuing supplementary or clarificatory procedural rules such as the RIRCA. Indeed, the RIRCA, vested with the requisite imprimatur of the Supreme Court, is effectively an issuance of this Court. Challenge of the RIRCA is akin to challenging one of the Court’s very own issuances.

Moreover, the assailed provisions of the RIRCA are ultimately correct in characterizing the appeal from a judgment on the bail bond as inherently civil in nature. The RTC correctly picked up on this point,[42] and it is a characterization that we can affirm. The liability of the bondsmen on the bail bond arises not from the violation of, or an obligation to comply with, a penal provision of law. It emerges instead from a contract, the bond subscribed jointly by the accused and the surety or bondsmen. The obligation of the accused on the bond is different from that of the surety in that the former can be made to suffer a criminal penalty for failure to comply with the obligations on the bail bond. However, the surety is not under a similar pain of punishment, as its liability on the bail bond would merely be civil in character. Nothing in the Rules of Court authorizes the imprisonment of the surety for the failure to produce the accused when called for in court, his obligation being contractual in source and character. In keeping with the civil nature of the appeal from the judgment on the bail bonds, the Court of Appeals acted properly in prescribing the payment of docket fee for such appeal as in appeal in civil cases.

Reliance apparently failed to show cause to the RTC why it should not be held liable on the subject bail bonds, to timely appeal the judgment rendered on the bail bonds, or to move within a reasonable time to set aside the writs of execution. When Reliance finally undertook steps to acquit itself of liability on these bail bonds but faced denial of its relief by the RTC, it failed to lodge the correct mode of judicial review when it filed a notice of appeal instead of a special civil action for certiorari. From the disallowance of the Notice of Appeal, it responded with a woefully insufficient petition for mandamus. Even its arguments against the validity of the questioned RIRCA provisions are erroneous.

In a long-distance race, the crowd would be charitably disposed the first time a runner trips and falls. Neither would the second fall exhaust the commiseration of the spectators. However, if the runner stumbles every fifty meters, observers have earned the right to heckle and jeer, or more kindly, to question whether the racer is qualified to run in the first place. Indeed, Reliance’s consecutive procedural missteps, all of which could have been avoided by easy reference to the established rules and jurisprudence, have deprived it of the right to seek relief before this Court.

Our final disposition is not the product of sheer pique, and we have duly considered the fact that denial of the

petition would condemn Reliance to an obligation it might not have contracted. Yet ultimately, it should accept the consequences of its negligence in failing to timely present its position, or in utilizing the proper modes of judicial review. Equitable relief is not the supremacy of pity but the entitlement of due process previously denied the litigant. One who fails to avail of the prescribed legal steps despite repeated opportunities has no reason to expect anything other than due condemnation.

WHEREFORE, the Petition is DENIED. Costs against petitioner.

**SO ORDERED.**

Puno, (Chairman), Austria-Martinez, Callejo, Sr., and Chico-Nazario, JJ., concur.

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[1]Rollo, pp. 27-29.

[2]According to Reliance, a criminal case against Tinio for falsification of official and public documents was docketed as Criminal Case No. 49717 with the Metropolitan Trial Court, Branch 1, of Cabanatuan City. Id. at 30.

[3]Id. at 50.

[4]Id. at 61.

[5]Id. at 10.

[6]Id. at 69-70.

[7]Id. at 70.

[8]Id. at 11.

[9]Id. at 11.

[10]Penned by Justice E. Labitoria, concurred in by Justices E. Bello and E. de los Santos; Id. at 97-102.

[11]Id. at 101.

[12]Id. at 14-22.

[13]Id. at 196-199.

[14]Id. at 219.

[15]Section 10, Rule 114, 2000 Rules of Criminal Procedure.

[16]See *Bagtas v. Court of Appeals*, 96 Phil. 905 (1955); *U.S. v. Addison*, 27 Phil. 562 (1914).

[17]The same provision is replicated in Section 21, Rule 114 of the 2000 Rules of Criminal Procedure, the only change being that the notice to the bondsmen specify a given date and time as well.

[18]*U.S. v. Bonoan*, 22 Phil. 1 (1912).

[19]See, e.g., *U.S. v. Bonoan*, id. at 7.

[20]See *People v. Lorredo*, 50 Phil. 209, 220 (1927); *Belfast Surety and Insurance Co., Inc. v. People*, 197 Phil. 361, 371 (1982).

[21]See *De Ocampo v. Republic*, 118 Phil. 1276, 1280 (1963), which exhaustively provides: "An order is deemed

final when it finally disposes of the pending action so that nothing more can be done with it in the lower court (Mejia v. Alimorong, 4 Phil. 572; Insular Government v. Roman Catholic Bishop of Nueva Segovia, 17 Phil. 487; People v. Macaraig, 54 Phil. 904). In other words, a final order is that which gives an end to the litigation (Olsen & Co. v. Olsen, 48 Phil. 238). The test to ascertain whether an order is interlocutory or final is: does it leave something to be done in the trial court with respect to the merits of the case? If it does, it is interlocutory; if it does not, it is final. (Moran, Comments on the Rules of Court, Vol. 1, 3rd ed. pp. 806-807). A final order is that which disposes of the whole subject-matter or terminates the particular proceedings or action, leaving nothing to be done but to enforce by execution what has been determined (2 Am Jur., section 22, pp. 861-862). "(Reyes v. De Leon, G.R. No. L-3720, June 24, 1952)." Citations not ours.

[22]U.S. v. Bonoan, supra note 18 at 7.

[23]U.S. v. Carmen, 13 Phil. 455, 462 (1909).

[24]See Section 1, Rule 122, 2000 Rules of Criminal Procedure; Phil. Rabbit Bus Lines v. People of the Philippines, G.R. No. 147703, 14 April 2004, 427 SCRA 456.

[25]See Section 6, Rule 122, 2000 Rules of Criminal Procedure.

[26]See Belfast Surety v. People, supra note 20 at 371.

[27]See Rollo, pp. 34, 36, 38, 40 and 42.

[28]Id. at 45.

[29]Id. at 28.

[30]See Section 3(m), Rule 131, Rules of Court.

[31]See, e.g., People v. Caparas, G.R. No. L-37707, 9 March 1988, 158 SCRA 524.

[32]Per RTC Order dated 24 August 1999. Rollo, p. 70.

[33]J. Feria and M. Noche, Civil Procedure Annotated Volume 2, 2001 ed., at 38, citing Vda. de Dimayuga v. Raymundo and Nable, 76 Phil. 143, 146 (1946).

[34]See Limpin v. IAC, G.R. No. L-70987, 30 January 1987, 147 SCRA 516, 521-523, consistently cited in subsequent cases.

[35]Vda. de Dimayuga v. Raymundo, supra note 33.

[36]See supra note 24. See also Section 1, Rule 41, 1997 Rules of Civil Procedure.

[37]Multiple appeals are allowed in special proceedings under Rule 109 of the Rules of Court and under the special civil actions of eminent domain and foreclosure of mortgage under Rules 67 and 68 of the Rules of Court, among other instances.

[38]See Section 1, Rule 65, Rules of Civil Procedure.

[39]See Section 3, Rule 65, Rules of Civil Procedure.

[40]See Section 12, B.P. No. 129 (1980).

[41]See, e.g., The Revised Rules of Court in the Philippines, Seventh Ed. (1997) published by Central Book Supply, Inc., which reproduces the RIRCA in pp. 419-450. The 1999 edition of the RIRCA was even published in two newspapers of general circulation. See Section 15, Rule 16, 1999 RIRCA.

[42]Supra note 7.

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