

RAOUL C. VILLARETE, PETITIONER, VS. COMMISSION ON AUDIT, RESPONDENT.*G.R. No. 243818. April 26, 2022*

Ponente: LEONEN, J.

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LEONEN, J.:

Procedural due process is met when one is given notice and the opportunity to be heard and explain their side. It gives a party the chance to seek reconsideration of an action or ruling unfavorable to them.[1] A party is denied the opportunity to avail of the reliefs available to them if they are not notified of a decision involving them, especially one where they stand to lose their life, liberty, or property. Such is a violation of their due process.

This Court resolves the Petition for Review[2] under Rule 64 of the Rules of Court filed by Dr. Raoul C. Villarete (Dr. Villarete), assailing the Commission on Audit's Letter[3] and Resolution[4] denying Dr. Villarete's Motion to Lift Commission on Audit Order[5] of Execution No. 2015-032 and his Motion for Reconsideration,[6] respectively.

On November 7, 2003, the Lung Center of the Philippines (Lung Center) entered into a Lease Contract[7] with Himex Corporation (Himex) for various medical equipment amounting to P60,200,000.00 with an option to purchase the equipment within six months. The lease agreement had a duration of 60 months.[8] At that time, Dr. Villarete was the Lung Center's Deputy Director for Medical Services.[9]

On January 30, 2004, an Audit Team Leader of the Commission on Audit issued Audit Observation Memorandum No. 2004-004[10] in connection with the Lung Center's first payment on the medical equipment amounting to P8,723,000.00. It also observed that the Lung Center incurred unnecessary expenses in the amount of P786,352.50 when it established a stand-by letter of credit to guarantee the Lease Contract[11] with Himex.[12]

The Lung Center did not file a comment on the Audit Observation Memorandum. Consequently, the Director of the Legal and Adjudication Office issued a May 19, 2004 Notice of Suspension No. LCP-04-001-(03-04)[13] on the said transactions.[14]

On August 9, 2004, Dr. Juanito A. Rubio (Dr. Rubio), then-Assistant Secretary of the Department of Health and Officer-in-Charge of the Lung Center, submitted the Lung Center's justifications for the questioned transactions.[15] At the same time, the Lung Center filed a request to lift the Notice of Suspension.[16]

On October 10, 2005, Commission on Audit Decision No. 2005-067[17] denied the Lung Center's request to lift the Notice of Suspension and affirmed the disallowance of the rental paid for failing to comply with the procurement process under Republic Act No. 9184.[18] It was found that the Lung Center entered into a negotiated contract even "without two consecutive failed biddings" as required by law.[19] Moreover, specifications of some equipment found in the Lease Contract were different from those published in the Invitation to Bid.[20] The extra charges incurred for the stand-by letter of credit was likewise disallowed for lack of legal basis and for jeopardizing other priority projects.[21]

Among those made liable were: (1) Dr. Villarete, for certifying that the expenses were lawful; (2) Angeline A. Rojas, the Lung Center's Accounting Division Chief, for certifying that the supporting documents were complete and proper; and (3) Dr. Rubio, for approving the transaction. Himex was also held liable as the payee of the Lease Agreement.[22]

On April 17, 2006, the Lung Center, Dr. Rubio, and Dr. Villarete filed a Memorandum on Appeal[23] assailing the Notice of Disallowance.[24] They asserted that Republic Act No. 9184 is not applicable since it took effect after the Invitations to Bid for the rent of medical equipment was published.[25] They added that the funds used for the stand-by letter of credit came from the hospital's general funds and not from funds to be used on priority projects.[26]

On September 13, 2012, the Commission on Audit issued Decision No. 2012-138[27] (Decision No. 2012-138) denying the Memorandum on Appeal. Its dispositive portion reads:

WHEREFORE, foregoing premises considered, this Commission finds the herein appeal bereft of merit. Accordingly, COA LAO-C Decision No. 2005-067 dated October 10, 2005 is hereby AFFIRMED. Consequently, ND No. LCP-2005-001 (2004) dated September 29, 2005 disallowing the amounts of P8,247,200.00 and P786,362.50 representing the payment of two-month rental to Himex and bank charges incurred in the opening of stand-by LC, respectively, is likewise AFFIRMED.[28]

On September 18, 2012, a copy of Decision No. 2012-138 was personally served to Dr. Rubia's successor, Dr. Jose Luis J. Danguilan (Dr. Danguilan) and Dr. Villarete, through his representative, Nieva Jean Cajipe (Cajipe).[29]

Only Dr. Danguilan filed a Motion for Reconsideration[30] on behalf of the Lung Center, but this was denied by the Commission Proper in a December 6, 2013 Resolution.[31] Since no other Motions for Reconsideration were filed, Decision No. 2012-138 became final and executory on September 18, 2012.[32]

Subsequently on June 16, 2014, a Notice of Finality of Decision[33] was issued by Director IV and Commission Secretary Nilda B. Planas. It was received by a certain "Chie" on behalf of Dr. Villarete, whose signature could be seen on the second page of the Notice.[34]

Thereafter, on May 29, 2015, the Commission on Audit issued Order of Execution No. 2015-032.[35]

On July 28, 2015, Dr. Villarete, on behalf of the Lung Center, filed a Motion to Lift the Commission on Audit Order of Execution[36] stating that he was not notified of Decision No. 2012-138 and the December 6, 2013 Resolution.[37] The Commission denied the motion in a September 8, 2015 Letter stating that Decision No. 2012-138 had already attained finality after the persons named liable failed to file a motion for reconsideration.[38] It further stated that copies of Decision No. 2012-138 and the December 6, 2013 Resolution were received by someone on behalf of Dr. Villarete, as shown in their return copy.[39]

Dr. Villarete sought reconsideration, but was denied in the Commission on Audit's March 15, 2018 Resolution.[40] It held:

At the outset, Dr. Villarete cannot claim that he was denied due process. He was served a copy of COA Decision No. 2012-138. However, despite his receipt thereof on September 18, 2012, he did not file an MR.

Contrary to his allegation, the proof of service portion of the NFD shows that a representative from his office received the NFD on September 11, 2014. However, he filed a motion to lift the COE only on August 3, 2015, that is, after the lapse of 326 days.

....

Accordingly, the issuance of the COE to enforce COA Decision No. 2012-138 dated September 13, 2012 is proper. The decision has attained finality pursuant to Section 51 of Presidential Decree No. 1445, the Government Auditing Code of the Philippines....

WHEREFORE, premises considered, the Motion for Reconsideration of Dr. Raoul C. Villarete, M.D., Deputy Director for Medical Services, Lung Center of the Philippines, Quezon City, to lift Commission on Audit (COA) Order of Execution No. 2015-032 dated May 29, 2015, is hereby DENIED. Accordingly, COA Decision No. 2012-138 dated December 6, 2013 and Notice of Disallowance No. LCP-2005-001 (2004) dated September 29, 2005, on the payment for the lease of various medical equipment and for bank charges in the opening of stand-by letter of credit, in the total amount of P9,033,562.50, is hereby FINAL and EXECUTORY.[41]

Aggrieved, Dr. Villarete filed this Petition for Review[42] under Rule 64 before this Court.

On June 20, 2019, respondent Commission on Audit, through the Office of the Solicitor General, filed its Comment[43] on the Petition in compliance with this Court's February 12, 2019 Resolution.[44]

Petitioner Dr. Villarete assails the Commission on Audit's September 8, 2015 Letter and March 15, 2018 Resolution for being in violation of due process. He emphasizes that Decision No. 2012-138 was never served on him. While records state that it was personally served to a representative of his, petitioner alleges that the recipient of the notice was neither his secretary nor any authorized representative.[45]

Petitioner contends that Decision No. 2012-138 could not have attained finality since he was not given the opportunity to seek its reconsideration and explain his side. Accordingly, he prays that: (1) the Notice of Finality of Decision[46] and Order of Execution[47] be nullified; (2) he be allowed to file a Motion for Reconsideration on Decision No. 2012-138; and (3) that a Writ of Prohibition be issued enjoining respondent from implementing the Order of Execution No. 2015-032.[48]

In its Comment,[49] respondent states that petitioner's main argument pertains to factual matters that cannot be passed upon by this Court, it not being a trier of facts.[50] It adds that Decision No. 2012-138 was delivered to the Lung Center and received by Cajipe, petitioner's representative.[51] Thus, respondent alleges that petitioner was not deprived of due process of law[52] and that he was not aware of the status of the case due to his own negligence.[53]

The lone issue for this Court's resolution is whether or not respondent Commission on Audit committed grave abuse of discretion in issuing the September 8, 2015 Letter and March 15, 2018 Resolution for denying petitioner Dr. Villarete of his right to due process.

I

The Petition is meritorious.

In a petition for certiorari under Rule 64, in relation to Rule 65 of the Rules of Court, this Court is limited to the finding of whether or not the tribunal involved committed grave abuse of discretion amounting to lack or excess of jurisdiction in issuing the assailed decision or resolution.[54] "Grave abuse of discretion" has been defined as "an evasion of a positive duty or a virtual refusal to perform a duty enjoined by law or to act in contemplation of law, such as when the assailed decision or resolution rendered is not based on law and the evidence but on caprice, whim and despotism." [55]

Being an independent body created by the Constitution as the guardian of public funds, this Court avoids interfering with the Commission on Audit's resolutions or orders, unless it is clearly shown that it has committed grave abuse of discretion.[56] If there is no showing that the lower tribunal has overstepped its authority, a

petition for certiorari under Rule 64 cannot prosper. It was explained in *Delos Santos v. Metropolitan Bank and Trust Company*,^[57] thus:

We remind that the writ of certiorari - being a remedy narrow in scope and inflexible in character, whose purpose is to keep an inferior court within the bounds of its jurisdiction, or to prevent an inferior court from committing such grave abuse of discretion amounting to excess of jurisdiction, or to relieve parties from arbitrary acts of courts (i.e., acts that courts have no power or authority in law to perform) - is not a general utility tool in the legal workshop, and cannot be issued to correct every error committed by a lower court.

....

Pursuant to Section 1, *supra*, the petitioner must show that, one, the tribunal, board or officer exercising judicial or quasi-judicial functions acted without or in excess of jurisdiction or with grave abuse of discretion amounting to lack or excess of jurisdiction, and, two, there is neither an appeal nor any plain, speedy and adequate remedy in the ordinary course of law for the purpose of amending or nullifying the proceeding.^[58]

Aside from the special civil action of certiorari, Rule 65 provides for a special civil action for correcting grave abuse of discretion amounting to lack or excess of jurisdiction. Thus, Section 2 of the Rules of Court provides:

SECTION 2. Petition for Prohibition - When the proceedings of any tribunal, corporation, board, officer or person, whether exercising judicial, quasi-judicial or ministerial functions, are without or in excess of its or his jurisdiction, or with grave abuse of discretion amounting to lack or excess of jurisdiction, and there is no appeal or any other plain, speedy, and adequate remedy in the ordinary course of law, a person aggrieved thereby may file a verified petition in the proper court, alleging the facts with certainty and praying that judgment be rendered commanding the respondent to desist from further proceedings in the action or matter specified therein, or otherwise granting such incidental reliefs as law and justice may require.

Through a prohibition, an aggrieved party is afforded relief from an order, decision, or resolution of a tribunal or lower court that exceeded its authority in the performance of its function as provided by the law.

Here, petitioner filed a petition for both certiorari and prohibition. This Court is tasked to ascertain if respondent acted capriciously or whimsically when it issued the September 8, 2015 Letter and March 15, 2018 Resolution. This Court must likewise determine if a Writ of Prohibition to enjoin respondent from implementing the May 29, 2015 Order of Execution is appropriate given the circumstances.

II

Petitioner claims that he was never served a notice of Decision No. 2012-138 and was thus robbed of his right to seek reconsideration on the matter. He claims that respondent erred when it issued a Notice of Finality of Decision and an Order of Execution despite him not being apprised of the previous Decision. Consequently, he asserts that respondent's Order of Execution is likewise void for having been issued in violation of his constitutional right to due process.^[59]

Petitioner alleges that while respondent avers that Decision No. 2012- 138 was served twice and received by Bernardo Llona (Llona) and Cajipe, on behalf of petitioner, both Llona and Cajipe are not his authorized representatives; thus, service on them cannot be considered service on him.

Petitioner's procedural infirmity allegations hold water.

Respondent, in its Comment,^[60] states that Llona delivered the Notices and it was Cajipe who received them on behalf of petitioner. On the contrary, the Certificates of Service indicate that Llona is the recipient of the Notices on behalf of petitioner, Dr. Rubio, and the Chief Auditor.

Respondent further points to the Certification^[61] of the Lung Center's Human Resource Department which states

that Cajipe held a secretarial position in the Office of the Deputy Director for Hospital Support Services from November 2007 to 2014.[62] However, there was no showing that Cajipe was assigned specifically to petitioner as his personal secretary and, thus, no assurance that service to her person would translate to service to petitioner.

Proof of service to one's office secretary is not sufficient service to comply with the due process requirement. In *Cervantes v. City Service Corporation*,[63] this Court enunciated the wisdom behind proper service on parties, to wit:

In practice, service means the delivery or communication of a pleading, notice or some other paper in a case, to the opposite party so as to charge him with receipt of it and subject him to its legal effect. The purpose of the rules on service is to make sure that the party being served with the pleading, order or judgment is duly informed of the same so that he can take steps to protect his interests; i.e., enable a party to file an appeal or apply for other appropriate reliefs before the decision becomes final.[64] (Emphasis supplied, citations omitted)

This is embodied in Rule 13, Section 2 of the 1997 Rules of Civil Procedure, which is applied suppletory here. There, service of court processes, inter alia, is made in the following manner, to wit:

SECTION 2. Filing and service, defined. - Filing is the act of presenting the pleading or other paper to the clerk of court.

Service is the act of providing a party with a copy of the pleading or paper concerned. If any party has appeared by counsel, service upon him shall be made upon his counsel or one of them, unless service upon the party himself is ordered by the court. Where one counsel appears for several parties, he shall only be entitled to one copy of any paper served upon him by the opposite side.

Thus, for service of a pleading to be proper, it must be made upon the parties themselves, or their counsel. Here, given that petitioner was not represented by counsel when Decision No. 2012-138 was issued, the service of notice of decision must have been made to him personally or, if this was not possible, to his authorized representative.

Respondent also claims that its December 6, 2013 Resolution and June 16, 2014 Notice of Finality were served on petitioner. However, there were no documents to support such allegation. It is a well-established rule in this jurisdiction that one who alleges a fact has the burden of proving it.[65]

Respondent failed to substantiate its claim that petitioner was indeed served a notice of Decision No. 2012-138 and its succeeding orders. Thus, this Court is constrained to conclude that the same were not served on petitioner, thus, violating his right to due process.

Procedural due process is met when one is given notice and opportunity to be heard or explain their side. It entails giving a party a chance "to seek reconsideration of an action or ruling complained of." [66] In line with this, the failure to notify a party of a decision involving them, especially one where they stand to lose their life, liberty, or property, robs a litigant the chance to avail of the reliefs granted to them by law. Such is a violation of due process.

Here, petitioner did not receive any notice from respondent after his filing of a Memorandum of Appeal on April 17, 2006. Notably, the appeal was denied only on September 13, 2012, more than six years after the filing of the appeal. While petitioner could have diligently anticipated new developments on his case, a wait of over six years without any movement would make any litigant weary. That said, it is only natural that one would rely on the notices and orders sent by the Commission on Audit to keep apprised of the movement of the case. Here, unfortunately, petitioner did not receive any notices until the Order of Execution was released in 2015.

Accordingly, petitioner was deprived of his right to due process when he was not given the opportunity to file a motion for reconsideration on Decision No. 2012-138 and when his Motion to Lift Order of Execution was denied outright. In denying petitioner's motion in the September 8, 2015 Letter, Commission Secretary and Director IV Nilda B. Plaras reasoned:

Notably, none of the persons named liable in the ND filed a motion for reconsideration of COA Decision No. 2012-138. Thus, said COA Decision has become final and executory after the lapsed (sic) of thirty (30) days from receipt of the copy of the decision on September 18, 2012, pursuant to Sections 9 and 10, Rule X of the 2009 Revised Rules of Procedure of the Commission, as modified under COA Resolution No. 2011-006 dated August 17, 2011.

Consequently, the NFD was issued on June 16, 2014 for COA Decision No. 2012-138 and CP en banc Resolution. The said NFD was forwarded to the Audit Team Leader of LCP for service to the LCP Executive Director and to the persons liable in the ND. As shown in the return copy of the NFD, copy attached, somebody received the NFD opposite your name on September 11, 2014.

In this regard, we can no longer entertain your Motion to lift the COA Order of Execution to implement COA Decision No. 2012-138 dated September 12, 2012 and Resolution dated December 6, 2013 which already attained finality.[67]

Surely, that the Notice of the Decision was received by "somebody" cannot be deemed effective service on the person. Moreover, the December 6, 2013 Resolution which denied the Lung Center's Motion for Reconsideration and the June 16, 2014 Notice of Finality of Decision was likewise not served on petitioner.

Accordingly, petitioner was not given the opportunity to assail respondent's findings until his receipt of the Order of Execution. Consequently, the June 16, 2014 Notice of Finality of Decision was issued in contravention of petitioner's right to due process.

To reiterate, in administrative proceedings, due process is satisfied when a part is duly notified of the allegations made against them and is given an opportunity to explain their side. Moreover, due process dictates that the defense presented was considered by the tribunal in the crafting of its decision, which is made known to the parties.[68]

It is worthy to note that the Revised Rules of the Commission on Audit allows the litigant three opportunities to state their case and seek for reconsideration of an unfavorable decision. An aggrieved party may appeal the Auditor's decision to the Director,[69] and the Director's decision may be elevated to the Commission Proper.[70] Afterwards, a motion for reconsideration may be filed with the Commission Proper.[71] If the same is denied, the litigant may go to this Court through a petition for certiorari as a last resort.[72]

Here, petitioner was only able to avail of an appeal from the decision of the Commission on Audit Director, but was no longer given a chance to file a Motion for Reconsideration afterwards. He was not afforded a chance to avail of all the channels provided to him by law and, thus, was not able to sufficiently plead against the finding of his liability.

Respondent contends that petitioner could not have been deprived due process when it was able to file a Motion to Lift the Order of Execution on July 28, 2015[73] and a Motion for Reconsideration on the previous Motion's denial.[74] However by the time the two motions were filed, respondent was already intent on the finality and immutability of the Decisions; thus, it was resistant to any explanation and merely denied both outright. The case of *Fontanilla v. Commission on Audit*[75] is instructive:

While we have ruled in the past that the filing of a motion for reconsideration cures the defect in procedural due process because the process of reconsideration is itself an opportunity to be heard, this ruling does not

embody an absolute rule that applies in all circumstances. The mere filing of a motion for reconsideration cannot cure the due process defect, especially if the motion was filed precisely to raise the issue of violation of the right to due process and the lack of opportunity to be heard on the merits remained.

In other words, if a person has not been given the opportunity to squarely and intelligently answer the accusations or rebut the evidence presented against him, or raise substantive defenses through the proper pleadings before a quasi-judicial body (like the COA) where he or she stands charged, then a due process problem exists. This problem worsens and the denial of his most basic right continues if, in the first place, he is found liable without having been charged and this finding is confirmed in the appeal or reconsideration process without allowing him to rebut or explain his side on the finding against him.

Time and again, we have ruled that the essence of due process is the opportunity to be heard. In administrative proceedings, one is heard when he is accorded a fair and reasonable opportunity to explain his case or is given the chance to have the ruling complained of reconsidered.

Contrary to the COA's posturing, it did not pass upon the merit of Dr. Fontanilla's claim that he was denied due process. Instead of asking Dr. Fontanilla to explain his side (by allowing him to submit his memorandum or calling for an oral argument as provided under Rule X, Section 3 of the COA Rules of Procedure), the COA concluded right away that the motion for intervention, exclusion, and reconsideration had effectively cured the alleged denial of due process. The COA failed or simply refused to realize that Dr. Fontanilla filed the motion precisely for the purpose of participating in the proceedings to explain his side.[76] (Emphasis in the original)

Here, petitioner was found solidarily liable with the Lung Center for the total amount of P9,033,562.00. While the Lung Center was able to file a Motion for Reconsideration, petitioner was not able to defend himself and refute his liability due to the failure of respondent to notify him of Decision No. 2012-138. Moreover, he was not apprised of respondent's succeeding notices and orders, making it impossible for him to argue his case.

Undoubtedly, the December 6, 2013 Resolution, September 13, 2012 Decision No. 2012-138, and the June 16, 2014 Notice of Finality of Decision were made in contravention of petitioner's fundamental right to due process. For failing to give petitioner an opportunity to seek reconsideration, the aforementioned are void with regard its finding on petitioner's liability.

Consequently, the Writ of Prohibition is issued enjoining respondent from implementing its Order of Execution No. 2015-032.

ACCORDINGLY, premises considered, the Petition is GRANTED and the September 13, 2012 Decision of the Commission on Audit- Commission Proper is set aside/annulled insofar as it held Dr. Raoul C. Villarete jointly and solidarily liable.

The case is hereby REMANDED to the Commission on Audit who is ORDERED to allow Dr. Raoul C. Villarete to file a Motion for Reconsideration and resolve the question of his liability.

SO ORDERED.

Gesmundo, C.J., Caguioa, Hernando, Inting, Zalameda, M. Lopez, Gaerlan, Rosario, J. Lopez, Dimaampao, Marquez, and Kho, Jr., JJ., concur.

Perlas-Bernabe[-], on official leave.

Lazaro-Javier[-][-], on official business

[-] On official leave.

[--] On official business.

[1] *Vivo v. Philippine Amusement and Gaming Corporation*, 721 Phil. 34, 39 (2013) [Per J. Bersamin, En Banc].

[2] *Rollo*, pp. 3-16.

[3] *Id.* at 136-137. The September 8, 2015 Letter was signed by Commission Secretariat Nilda B. Plaras.

[4] *Id.* at 45-49. The March 15, 2018 Resolution in Decision No. 2018-268 was signed by Commission on Audit Chairperson Michael G. Aguinaldo and Commissioner Jose A. Fabia of the Commission on Audit Quezon City.

[5] *Id.* at 19-33. Dated May 29, 2015.

[6] *Id.* at 39-44.

[7] *Id.* at 52-57.

[8] *Id.* at 159.

[9] *Id.* at 5.

[10] *Id.* at 59-62.

[11] *Id.* at 52-57.

[12] *Id.* at 5.

[13] *Id.* at 63-65.

[14] *Id.* at 99.

[15] *Id.*

[16] *Id.* at 6.

[17] *Id.* at 79-91. The October 10, 2005 Decision in No. 2005-067 was penned by Director IV Rogelio D. Tablang of the Commission on Audit, Quezon City.

[18] *Id.* at 103, Government Procurement Reform Act.

[19] *Id.*

[20] *Id.* at 104.

[21] *Id.*

[22] *Id.* at 103.

[23] *Id.* at 217-234.

[24] *Id.* at 92-94.

[25] *Id.* at 105.

[26] *Id.* at 106.

[27] *Id.* at 98-112. The Decision in No. 2012-138 was signed by Commission on Audit Chairperson Ma. Gracia M. Pulido Tan and attested Commissioners Juanita G. Espino, Jr. and Heidi L. Mendoza of the Commission on Audit, Quezon City.

[28] Id. at 112.

[29] Id. at 161.

[30] Id. at 113-122.

[31] Id. at 6.

[32] Id. at 18.

[33] Id. at 123-124.

[34] Id. at 124.

[35] Id. at 125-127.

[36] Id. at 19-31.

[37] Id. at 21.

[38] Id. at 137.

[39] Id.

[40] Id. at 45-49.

[41] Id. at 46-48.

[42] Id. at 3-16.

[43] Id. at 158-176.

[44] Id. at 131-132.

[45] Id. at 9.

[46] Id. at 123-124.

[47] Id. at 125-127.

[48] Id. at 13.

[49] Id. at 158-175.

[50] Id. at 163.

[51] Id. at 165.

[52] Id. at 167.

[53] Id. at 171.

[54] RULES OF COURT, Rule 64, sec. 1.

[55] *Miralles v. Commission on Audit*, 818 Phil. 380, 389-390 (2017) [Per J. Bersamin, En Banc].

[56] *The Special Audit Team, COA v. Court of Appeals*, 709 Phil. 167, 181 (2013) [Per J. Sereno, En Banc].

[57] *Delos Santos v. Metropolitan Bank and Trust Company*, 698 Phil. 1 (2012) [Per J. Bersamin, First Division].

[58] Id. at 14-16.

[59] Rollo, pp. 3-16.

[60] Id. at 158-176.

[61] Id. at 214.

[62] Id.

[63] 784 Phil. 694 (2016) [Per J. Peralta, Third Division].

[64] Id. at 698.

[65] Office of the Ombudsman v. Espina, 807 Phil. 529, 545 (2017). [Per Curiam, First Division].

[66] Vivo v. Philippine Amusement and Game Corporation, 721 Phil. 34 (2013) [Per J. Bersamin, En Banc].

[67] Rollo, p. 137.

[68] Bangko Sentral ng Pilipinas v. Commission on Audit, 818 Phil. 429, 452 (2017) [Per J. Leonen, En Banc].

[69] Rule V, Section I of the Revised Rules of the Commission on Audit.

[70] Rule VII, Section I of the Revised Rules of the Commission on Audit.

[71] Rule X, Section 10 of the Revised Rules of the Commission on Audit.

[72] Rule XII, Section I of the Revised Rules of the Commission on Audit.

[73] Rollo, p. 169.

[74] Id. at 170.

[75] 787 Phil. 713 (2016) [Per J. Brion, En Banc].

[76] Id. at 725-726.

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