

VICTORIANO V. OROCIO, PETITIONER, VS. COMMISSION ON AUDIT, SOFRONIO B. URSAL, MARCOS S. SEGARRA, LEON J. PILAR, JR., AND JOSE M. AGUSTIN, RESPONDENTS.*G.R. No. 75959. August 31, 1992*

Ponente: DAVIDE, JR., J.

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On 25 May 1982, an accident occurred at the Malaya Thermal Plant of the National Power Corporation (NPC). Based on the accident report of Robinson D. Mapili and Ildefonso I. Barrera dated 27 May 1982,[1] tube leaks on HPH 5B were confirmed at 2:30 o'clock in the morning of 25 May 1982. From the time of such confirmation until 8:00 o'clock that morning, the system was drained and prepared for repair by mechanical maintenance personnel. By 8:45 o'clock, the system was declared safe for repair. Work thus progressed that same morning until 11:10 o'clock, when the plug from the leaking tube gave way, thereby releasing steam and hot water which hit two (2) of the employees working on the tube leak.

Ernesto Pumaloy, an NPC employee, suffered 1st and 2nd degree burns on the lower part of his body while Domingo Abodizo, a casual employee of O.P. Landrito's General Services (OPLGS), a janitorial contractor of the NPC, assigned to the Maintenance Section, suffered 1st and 2nd degree burns on nearly seventy percent (70%) of his body. The injured personnel were brought to the Tanay General Hospital for treatment and were later transferred to Meralco's J.F. Cotton Hospital. Total hospitalization expenses for the treatment of Domingo Abodizo reached P53,802.26.

The NPC initially advanced this amount by setting it up as an account receivable from OPLGS deducted on a staggered basis from the latter's billings against NPC until the same was fully satisfied.

Subsequently, OPLGS, through its manager Ofelia Landrito, in a letter to Mr. Larry S. Gaerlan, Vice-President, Human Resources & General Services (VP-HRGS) NPC, dated 30 August 1982,[2] requested for a refund of the total amount deducted from their billings representing payment of the advances made by the NPC. This request was reiterated in a follow-up letter dated 6 September 1982.[3] In his Memorandum to the VP-HRGS dated 14 September 1982, Atty. C.Q. Crucillo, Assistant Chief Legal Counsel of the NPC, recommended favorable action on the request of the contractor.[4] This was forwarded to the Acting Manager, Metro Manila Regional Center (MMRC) of the NPC.[5] In turn, this opinion was referred to the General Counsel of the NPC for comment.[6] At that time, petitioner, then Legal Services Chief D of the NPC, was designated by the Manager of the Legal Counseling Division of the NPC, who was to attend and participate in a Management Convocation scheduled for 30 September to 2 October 1992, as officer-in-charge of the Office of the General Counsel for that period.[7] In a memorandum dated 1 October 1982, petitioner, as officer-in-charge, recommended favorable action on OPLGS' request, in support whereof he stated:

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"In brief, it is posited in the Memorandum that under Article 2176 of the Civil Code of the Philippines and

pursuant to the doctrine of 'res ipsa loquitor' (sic) (the thing speaks for itself) and citing the case of Bernabe Africa, et al. vs. Caltex, et al., L-12986, March 31, 1966, it may be reasonably inferred that the incident causing injuries to Mr. Abodizo happened for want of care on the part of the Metro Manila Regional Center (MMRC) crew, rendering NPC, as their employer and owner of the Malaya Thermal Plant liable for damages sustained by Mr. Abodizo. It is further contended that under Article 2179 of the New Civil Code, NPC may not be liable for such damages only if Mr. Abodizo's own negligence was the immediate and proximate cause of his injury, which is certainly not so in the instant case.

After a review of the findings stated in the said memorandum against the applicable laws and jurisprudence on the matter, we find the request of OPLGS legally in order and should, therefore, be given due course."[8]

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Thereupon, the amount for the hospitalization expenses was refunded to the contractor OPLGS. In Certificate of Settlement and Balances (CSB) No. 01-04-83 prepared by respondent Jose M. Agustin, Unit Auditor of the Commission on Audit (COA) assigned to the NPC-MRRC, on 30 July 1989,[9] the refund of the hospitalization expenses for Domingo Abodizo was disallowed for "[u]nder the NPC-O.P. Landrito contract, there is no employer-employee relationship between the Corporation and the latter's employees." Hence, the NPC is not answerable for such expenses. The following employees were made liable for the disallowances: Mr. M.V. Villafuerte (Approving Authority) -- primarily liable; E. Camama and P. Gajasan (Management's examiners) -- secondarily and jointly liable; L. Hermosura (Chief Accountant) -- primarily liable.

General Counsel Marcelino C. Ila of the NPC, in his Memorandum of 6 September 1984, asked for a reconsideration of the aforesaid disallowance, stressing that:

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"A review of the legal opinion (Memorandum dated October 1, 1982 of the Officer-in-Charge of the Office of the General Counsel) for the Officer-in-Charge, MMRC, which was the basis for the payment of the amount being disallowed, admits the non--existence of employer-employee relationship between NPC and Mr. Abodizo, employee of O.P. Landrito. However, the legal opinion premises the legality of the request for payment on the basis of quasi-delict, more particularly, the negligence and/or want of care on the part of the MMRC crew which resulted to the injuries sustained by Mr. Abodizo. Obligation arise (sic) not only from contracts but also from quasi-delicts,...."[10]

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In his memorandum dated 9 January 1985,[11] respondent Agustin informed General Counsel Ila of the NPC that he is adopting his stand contained in his memorandum to the COA Regional Director dated 9 October 1984 as the answer to the request for reconsideration. In the latter memorandum, he maintains that:

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"... there being no pre-existing contractual relation between the Corporation and the subject employee, the former is not liable for the damages sustained by the latter. We maintain that while quasi-delicts could be a source of obligation, the fault or negligence of the party from whom damages is being recovered must first be proven

The opinion rendered by the NPC Legal Office clearly concedes lack of proof of negligence on the part of the NPC personnel undertaking the repair work or on the part of the Corporation Moreover, the negligence of the crew does not make the Corporation automatically and/or equally negligent.

We further contend that it is not for the NPC Legal Office to declare the Corporation negligent and admit liability.

It could have been a better decision if the matter was left to a competent court to determine."[12]

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The COA Regional Director, herein respondent Leon J. Pilar, Jr., in a Memorandum dated 3 December 1984, confirmed the disallowance and held that the persons determined to be liable should be directed to immediately refund the amount disallowed and/or the proper official be directed to retain any money due them in satisfaction thereof.[13]

General Counsel Ilao submitted a second request for reconsideration on 14 February 1985.[14] This request justifies the legal opinion rendered based on Section 15-A of R.A. No. 6395 (the NPC charter), as amended, which provides that "... all legal matters shall be handled by the General Counsel of the Corporation"

In a first indorsement dated 22 March 1985,[15] respondent Agustin submitted the request to the Chairman of respondent COA with the claim that his findings on the said disallowance have already been confirmed by the Regional Director, NCR. In a second indorsement dated 2 April 1985,[16] respondent Sofronio B. Ursal, Manager of the Corporate Audit Office of respondent COA, referred for comment and/or recommendation to the Auditor, NPC, the request for reconsideration. In a third indorsement dated 24 April 1985,[17] respondent Marcos Segarra, Corporate Auditor of COA, returned the second indorsement to respondent Ursal informing the latter that he concurs with the comment/opinion of respondent Agustin contained in the 1st indorsement of 22 March 1985. In his 4th indorsement dated 30 May 1985,[18] respondent Ursal, expressing his concurrence with the disallowance, referred to the COA's General Counsel for an opinion the request for reconsideration. In his 5th indorsement dated 21 May 1986,[19] Ricardo G. Nepomuceno, Jr., General Counsel of the COA, acting "FOR THE COMMISSION", made a return to the Unit Auditor, herein respondent Agustin; Nepomuceno expressed his concurrence with the views of said Unit Auditor contained in the latter's 1st indorsement of 22 March 1985.

Thereupon, on 30 June 1986, respondent, now in his capacity as Regional Auditor, transmitted to the General Counsel of the NPC a copy of the aforesaid 5th indorsement of COA's General Counsel, which the former considers as the Commission's decision (hereinafter designated as "5th Indorsement"), together with the pertinent papers, on the appeal made relative to the disallowance;[20] on the same date, he also sent a memorandum to the VP-MMRC of the NPC wherein he ordered that the subject disallowance "be booked" in the petitioner's name, "upon whose legal opinion the payment of the aforesaid refund was made possible, jointly and severally with Mr. M.V. Villafuerte (Approving official on the voucher), Ms. P. Gajasan (Examiner), and Ms. L.M. Hermosura (Chief Accountant)," thereby amending previous findings as to the persons liable.[21] On 22 July 1986, a Debit Memorandum[22] was issued in petitioner's name debiting his account with the NPC for the amount of the hospitalization expenses.

Petitioner, on 28 September 1986, filed the instant petition seeking to annul and set aside the above-mentioned:

- a) Memorandum of respondent Agustin dated 9 January 1985;
- b) Memorandum of respondent Pilar dated 3 December 1984;
- c) 1st indorsement of respondent Agustin, dated 22 March 1985, to the Chairman, COA;
- d) 3rd indorsement of respondent Segarra dated 24 April 1985;
- e) 4th indorsement of respondent Ursal, dated 30 May 1985, to the General Counsel of the COA, conforming to the position of Jose M. Agustin; and
- f) 5th indorsement of the COA General Counsel Nepomuceno, Jr. dated 21 May 1986.[23]

and praying for a writ of preliminary injunction to enjoin respondents from enforcing the same.

In support thereof, petitioner alleges that he prepared the questioned legal opinion in the performance of his official functions as mandated by law. At the time he rendered it, he was the officer-in-charge of the NPC's Office of the General Counsel. Section 15-A of its charter[24] provides that all legal matters shall be handled by the General Counsel of the Corporation. As such, he provides legal advice and/or renders legal opinions on legal matters involving the NPC. Since this function is quasi-judicial in nature, the discretion exercised in the discharge thereof is not subject to re-examination or controversion by the respondents; when the latter did what was proscribed, they in effect usurped the statutory function of the General Counsel of the NPC. There is no law which expressly authorizes the respondents to re-examine or controvert the General Counsel's opinion. Petitioner additionally stresses that he is not personally liable for the amount disallowed as he was merely performing his official functions. Besides, his questioned opinion is not alleged to have been rendered with malice and bad faith.[25]

In the Resolution of 6 October 1986, this Court dismissed the petition "for having been filed out of time ... and for late payment of the legal fees"[26]

Acting on petitioner's motion for reconsideration, this Court, on 22 June 1987, granted the motion, reinstated the petition and required the respondents to comment on the same.[27]

Respondent's, through the Office of the Solicitor General, filed their Comment on 9 October 1987.[28] They maintain that the questioned disbursement on the basis of the legal opinion of the petitioner is within the scope of the auditing power of the COA. The Constitution grants the COA the power, authority and duty to examine, audit and settle all accounts pertaining to the expenditures or uses of funds and property pertaining to the Government or any of its subdivisions, agencies or instrumentalities, including government-owned or controlled corporations.[29] The matter of allowing in audit a disbursement account is not a ministerial function, but one which necessitates the exercise of discretion. Besides, the OPLGS, Abodizo's employer, admitted that the incident was purely accidental and that there is no showing whatsoever in the accident report of any negligence on the part of the NPC or its employees; this being the case, the liability of the NPC for quasi-delict under Article 2176 of the New Civil Code cannot be sustained. Finally, respondents assert that it was petitioner's legal opinion which made possible the questioned disbursement; accordingly, the 30 June 1986 request of respondent Agustin to book the disallowance in the petitioner's name, jointly and severally with the other officials found responsible therefor, is in order as it was made pursuant to Section 103 of the Government Auditing Code[30] which provides:

"Expenditures of government funds or uses of government property in violation of law or regulations shall be a personal liability of the official or employee found to be directly responsible therefor."

On 18 April 1988, this Court resolved to give due course to the petition and require both parties to submit their simultaneous Memoranda,[31] which they subsequently complied with.

The principal issues raised in this case are:

- (1) Does the legal opinion of petitioner, which was relied upon for the disbursement in question, preclude or bar the COA from disallowing in post-audit such disbursement?
- (2) Has the General Counsel of the COA the authority to decide a motion to reconsider the disallowance in question?
- (3) Is the petitioner personally liable for the disallowance on the theory that the disbursement was made on the basis thereof?

1. As to the first, We find petitioner's proposition to be a bit outlandish; he overrates the power of the General Counsel of the NPC and belittles the authority of the COA. While it may be true that Section 15-A of R.A. No. 6395 (charter of the NPC) provides that all legal matters shall be handled by the General Counsel of the Corporation, it by no means follows that all legal opinions of the General Counsel are ex-cathedra and binding upon all. In short, said provision does not confer upon him any degree of infallibility. It would have been dangerous if it were otherwise for not only would he be able to inextricably and unjustly bind the corporation or compel it to abide by his legal opinion even if it were wrong, he would also subordinate this Court to such opinion even if this Court is the final authority on how the law should be read. Petitioner's theory destroys the very essence of the public trust character of a public office. He should be reminded -- just as others in government service -- of Section 1, Article XI of the 1987 Constitution which reads:

"Section 1. Public office is a public trust. Public officers and employees must at all times be accountable to the people, serve them with utmost responsibility, integrity, loyalty, and efficiency, act with patriotism and justice, and lead modest lives."

The NPC, as a government-owned corporation, is under the COA's audit power. Under the 1973 Constitution, which was the Constitution in force at the time the disallowance in question was made, the COA had the power to, inter alia, examine, audit, and settle, in accordance with law and regulations, all accounts pertaining to the revenues and receipts of, and expenditures or uses of funds and property, owned or held in trust by, or pertaining to, the Government, or any of its subdivisions, agencies, or instrumentalities, including government-owned or controlled corporations;^[32] and promulgate accounting and auditing rules and regulations including those for the prevention of irregular, unnecessary, excessive, or extravagant expenditures or uses of funds or property.

The 1987 Constitution preserves this power and function and grants the COA:

"x x x exclusive authority, subject to the limitations in this Article, to define the scope of its audit and examination, establish the techniques and methods required therefor, and promulgate accounting and auditing rules and regulations, including those for the prevention and disallowance of irregular, unnecessary, excessive, extravagant, or unconscionable expenditures, or uses of government funds and properties."^[33]

Both the 1973 and 1987 Constitutions conferred upon the COA a more active role and invested it with broader and more extensive powers. These were not meant to make it a toothless tiger, but a dynamic, effective, efficient and independent watchdog of the Government.^[34]

In determining whether an expenditure of a Government agency or instrumentality such as the NPC is irregular, unnecessary, excessive, extravagant or unconscionable, the COA should not be bound by the opinion of the legal counsel of said agency or instrumentality which may have been the basis for the questioned disbursement; otherwise, it would indeed become a toothless tiger and its auditing function would be a meaningless and futile exercise. Its beacon lights then should be nothing more than the pertinent laws and its rules and regulations.

In the instant case, on the basis of the pertinent documents attached to the pleadings, the COA auditor had every reason to believe that the disbursement of P53,802.26 by the NPC as a refund to the OPLGS for the hospitalization expenses of Abodizo, on the theory that the NPC was actually liable under the law on quasi-delict, as determined by the petitions, was irregular, if not illegal. Other than the report of Mapili and Barrera dated 27 May 1982,^[35] there is no competent evidence to show that either the NPC or any of its employees were responsible for the accident.

On the contrary, in its letter of 30 August 1982,^[36] the OPLGS admitted that the "incident was purely accidental in nature," but that "considering that the accident took place within the premises of the National Power

Corporation and the cause of which was the Tube leaks of HPH 5B, which was still undergoing repair, it is but proper that cost of hospital bills and other expenses incurred by MR. DOMINGO ABODIZO be shouldered by the National Power Corporation." It further admits that it will not "press our contention that the National Power Corporation should pay" the hospital expenses, but appeals and requests that in the light of the "relationship" between it and the NPC, and the services both render to each other, the NPC nonetheless pay for the hospitalization expenses.

It is not disputed that petitioner conducted no further investigation into the causes of the accident to determine for himself if indeed the NPC's or any of its employees' negligence was the proximate cause of the accident. Neither is it disputed that petitioner was at that time merely an officer-in-charge of the Office of the General Counsel. He remained such only from 30 September to 2 October 1982. He rendered the questioned legal opinion on 1 October 1982,[37] on the second day of his short tenure and barely a day before it ended. There was hardly any time for him to inquire further into the facts surrounding the incident, although he had all the time to simply refer it to the regular General Counsel who was expected to report back on 3 October 1982.

Finally, the OPLGS' claim for reimbursement was not referred to the NPC's governing board or authorized officer for approval in the light of the legal opinion. By itself, the latter did not vest him with authority to approve the claim. It was nothing but a recommendation in favor of the claim.

Respondent Agustin then cannot be faulted when in his Certificate of Settlement and Balances No. 01-04-83,[38] he disallowed NPC's questioned disbursement. However, in his notation as to the persons to be liable therefor, he mentions only Mr. M.V. Villafuerte (the Approving Authority) whose liabilities are primary; E. Gamama and P. Gajasan (Management's Examiners) whose liabilities are "secondary and joint"; and H.L. Hermosura (Chief Accountant) whose liability is primary. Petitioner was not found to be liable. He was made jointly and severally liable with Villafuerte, Gajasan and Hermosura only in the Memorandum of respondent Agustin dated 30 June 1986.[39] It may be noted that in his Memorandum he excluded Gamama. Considering that what was sustained up to the level of the General Counsel of the COA was the disallowance made in the aforementioned Certificate of Settlement and Balances and necessarily, his ruling thereon as to who are the parties liable therefor, Agustin acted arbitrarily and with grave abuse of discretion when, without prior notice to petitioner, he made the latter liable for the disallowance and worse, he directed, in the guise of a request, the Chief Accountant of the NPC, Metro Manila Regional Center, to book the disallowance in the name of petitioner. Petitioner was not made a party to the motion for reconsideration which the General Counsel of the COA acted upon. Respondent Agustin effectively denied petitioner of his right to due process.

2. What is claimed in this case to be the decision of the COA is actually the 5th Indorsement of Ricardo G. Nepomuceno, Jr., General Counsel thereof, which reads:

x x x

"5th Indorsement

May 21, 1986

Respectfully returned to the Auditor, National Power Corporation, Quezon City, concurring with the views of the Unit Auditor, as contained in the 1st Indorsement, dated March 22, 1985, on the refund of hospitalization expenses in favor of Domingo Abodizo.

FOR THE COMMISSION:

(S/T) RICARDO G. NEPOMUCENO, JR.

General Counsel”[40]

It must be recalled that in his Memorandum of 14 February 1985,[41] General Counsel Ilao of the NPC asked for a reconsideration of the disallowance and requested that the same be forwarded to the Chairman of the COA pursuant to Item III-7 of COA Circular 81-156 dated 19 January 1981. Clearly, therefore, the motion for reconsideration became a matter for the COA to resolve or decide. Under the provisions of the Constitution then in force, the COA was bound to decide it within sixty (60) days from the date of its submission for resolution. Section 2 of Article XII-D thereof reads:

"SEC. 2. The Commission on Audit shall have the following powers and functions:

x x x

(2) Decide any case brought before it within sixty days from the date of its submission for resolution. Unless otherwise provided by law, any decision, order, or ruling of the Commission may be brought to the Supreme Court on certiorari by the aggrieved party within thirty days from his receipt of a copy thereof."

Section 7, Article IX-A of the present Constitution also provides:

"SEC. 7. Each Commission shall decide by a majority vote of all its members any case or matter brought before it within sixty days from the date of its submission for decision or resolution. A case or matter is deemed submitted for decision or resolution upon the filing of the last pleading, brief, or memorandum required by the rules of the Commission or by the Commission itself. Unless otherwise provided by this Constitution or by law, any decision, order, or ruling of each Commission may be brought to the Supreme Court on certiorari by the aggrieved party within thirty days from receipt of a copy thereof."

The COA, both under the 1973 and 1987 Constitutions, is a collegial body. It must resolve cases presented to it as such. Its General Counsel cannot act for the Commission for he is not even a Commissioner thereof. He can only offer legal advice or render an opinion in order to aid the COA in the resolution of a case or a legal question.

Thus, Nepomuceno's 5th indorsement cannot, by any stretch of the imagination, be considered as a "decision" of the COA. If the same were to be so considered, it would be void ab initio for having been rendered by one who is not possessed with any power or authority. In *Mison vs. Commission on Audit*,[42] this Court held that a so-called decision, denominated as Decision No. 77-142 by the Manager of the Technical Service Office of the COA, "by authority of the acting chairman" is "substantively void ab initio," because it was rendered without jurisdiction. "It had an essential inherent defect that could not be cured or waived."

What Mr. Nepomuceno should have done was to render the opinion precisely sought for in the preceding 4th indorsement of respondent Ursal dated 30 May 1985,[43] and submit the same to the Commission for the latter's guidance in resolving the motion for reconsideration.

Respondent Agustin, therefore, acted prematurely and with undue haste in implementing the disallowance against the parties allegedly liable therefor on the basis of the favorable opinion of Mr. Nepomuceno who, incidentally, merely concurred with his (Agustin's) 22 March 1985 indorsement.

3. Even if We are to assume that the disallowance was proper, there would still be no basis for directly holding petitioner liable therefor together with those earlier found to be responsible by Agustin in his Certificate of Settlement and Balances; moreover, there would be no reason to debit immediately his account with the NPC. In the first place, as earlier stated, up to the level of the General Counsel of the COA who acted for the Commission, it was never claimed that petitioner was personally liable for the disallowed disbursement; only the approving authority, the management examiners and the Chief Accountant of the NPC were deemed liable therefor. This

seemed to be proper in the light of Sections 103, 105(1) and 106 of P.D. No. 1445. Under said Section 103, expenditures of government funds or uses of government property in violation of law or regulations shall be a personal liability of the official or employee found directly responsible therefor. In the instant case, while it may perhaps be true that the petitioner had rendered the opinion which was relied upon for the disbursement, it cannot be said that he was directly responsible therefor. His was only a legal opinion which the governing board of the NPC or any of its authorized officials could adopt or reject in the resolution of the request of OPLGS for reimbursement. As earlier indicated, there is no showing at all that such governing board or any authorized official formally approved the request and granted the authority to make the refund. Respondent then was originally correct in excluding petitioner from the Certificate of Settlement and Balances.

It does not necessarily follow, however, that in no case may the petitioner be liable for his legal opinion. As the then officer-in-charge of the Office of the General Counsel of NPC, he exercised quasi-judicial functions. He was empowered with discretion and authority to render an opinion as to whether the claim for reimbursement by the OPLGS was proper and ultimately, to determine if the NPC or any of its employees was responsible for the accident and, therefore, liable for the injury suffered by Abodizo under the law on quasi-delict. If he rendered the opinion in the just performance of his official duties and within the scope of his assigned tasks, he would not be personally liable for any injury that may result therefrom.[44] Otherwise stated, a public official may be liable in his personal capacity for whatever damage he may have caused by his act done with malice and in bad faith or beyond the scope of his authority or jurisdiction.[45] Paragraph (1), Section 38, Chapter 9, Book I, of the Administrative Code of 1987[46] expressly provides:

"SEC. 38. Liability of superior officers. -- (1) A public officer shall not be civilly liable for acts done in the performance of his official duties, unless there is a clear showing of bad faith, malice or gross negligence."

x x x

But whether petitioner acted with malice, bad faith or beyond the scope of his authority or jurisdiction is a matter respondent Agustin cannot dispose of unilaterally and summarily without infringing on the petitioner's right to due process.

WHEREFORE, the instant petition is GRANTED. The challenged 5th indorsement of the General Counsel of the respondent Commission on Audit, dated 21 May 1986, the Memorandum of respondent Agustin of 30 June 1986, insofar as it holds petitioner personally liable for the disallowed disbursement and the Debit Memo, dated 22 July 1986, of the Manager of the Accounting Department of the National Power Corporation, are hereby set aside for being null and void.

SO ORDERED.

Gutierrez, Jr., (Chairman), Bidin, and Romero, JJ., concur.
Feliciano, J., on official leave.

[1] Annex "I"; Rollo, 29.

[2] Annex "G"; Rollo, 27.

[3] Annex "F"; Id., 20.

[4] Annex "E"; Id., 23-24.

[5] Annex "D"; Rollo, 22.

- [6] Annex "C"; Id., 21.
- [7] Annex "A"; Id., 19.
- [8] Annex "B"; Id., 20.
- [9] Annex "K"; Rollo, 33-34.
- [10] Annex "L"; Id., 35.
- [11] Annex "M"; Rollo, 36.
- [12] Annex "N"; Id., 38.
- [13] Annex "O"; Id., 39-40.
- [14] Annex "P"; Rollo, 41.
- [15] Annex "Q"; Id., 43.
- [16] Annex "R"; Id., 45.
- [17] Annex "S"; Id., 46.
- [18] Annex "T"; Id., 47-48.
- [19] Annexes "U" and "V"; Id., 49-50.
- [20] Annex "W"; Rollo, 51.
- [21] Annexes "X" and "Y"; Id., 52-53.
- [22] Annex "Y"; Id., 53.
- [23] Rollo, 8-9.
- [24] R.A. No. 6395.
- [25] Chartered Bank vs. Government Auditing Office, 149 SCRA 58 [1987].
- [26] Rollo, 54.
- [27] Id., 80.
- [28] Id., 95-102.
- [29] Section 2(1), Article XII-D, 1973 Constitution; Section 2(1), Article IX-D, 1987 Constitution.
- [30] P.D. No. 1445.
- [31] Rollo, 130.
- [32] Section 2(1), Article XII-D, 1973 Constitution.
- [33] Section 2(2), Id.
- [34] Caltex Philippines, Inc. vs. Commission on Audit, G.R. No. 92585, 8 March 1992.
- [35] Rollo, 29.
- [36] Annex "G"; Rollo, 27.

[37] Annex "B"; Id., 20.

[38] Annex "K"; Rollo, 33-34.

[39] Annex "W"; Id., 51.

[40] Annex "U"; Rollo, 49.

[41] Annex "P"; Id., 44.

[42] 187 SCRA 445 [1990].

[43] Annex "T"; Rollo, 47.

[44] Zulueta vs. Nicolas, G.R. No. L-3251, 31 January 1959.

[45] Chartered Bank vs. National Government Auditing Office, 149 SCRA 58 [1987]; Dumlao vs. Court of Appeals, 114 SCRA 247 [1982]; Mindanao Realty Corporation vs. Kintanar, 6 SCRA 814 [1962].

[46] Executive Order No. 292.

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