

RECEIVED
AUG 05 2025
BY: YCA
TIME: 8:55



Republic of the Philippines
Supreme Court
Manila

EN BANC

**ROSELLE A. CORVERA-
CIRUNAY and LIGAYA Q. DE
GUZMAN,**

G.R. No. 278177

Petitioners,

Present:

- versus -

**THE COMMISSION ON AUDIT
(COA), CHAIRPERSON
GAMALIEL A. CORDOBA,*
COMMISSIONER ROLAND
CAFE PONDOC,** and
COMMISSIONER MARIO G.
LIPANA,**

**GESMUNDO, C.J.,
LEONEN, S.A.J.,
CAGUIOA,
HERNANDO,***
LAZARO-JAVIER,
INTING,***
ZALAMEDA,
LOPEZ, M.,
GAERLAN,****
ROSARIO,****
LOPEZ, J.,***
DIMAAMPAO,
MARQUEZ,****
KHO, JR.,
SINGH, JJ.*******

Respondents.

Promulgated:

May 20, 2025

X-----X
DECISION

M. LOPEZ, J.:

The dispute in this Petition for *Certiorari*¹ under Rule 64, in relation to Rule 65, of the Rules of Court, concerns the use of the financial assistance

* "Cordova" in the Petition for *Certiorari*.

** "Bondoc" in the Petition for *Certiorari*.

*** On official business.

**** On official leave.

***** On leave.

¹ *Rollo*, pp. 4-18.

given to the Indigenous Peoples (IPs) of Surigao del Norte pursuant to the Memorandum of Agreement² (MOA) for the construction and operation of a nickel mineral processing plant within the ancestral domain of the Mamanwa Tribes.

Antecedents

Sometime in November 2009, Taganito Mining Corporation (TMC), Taganito HPAL Nickel Corporation (THPAL), Mamanwa Tribes of Barangay Taganito and Urbiztondo, Municipality of Claver, Surigao del Norte, members of Ang Madajaw na Panaghiusa ng Tribung Mamanwa sa Taganito ug Urbiztondo, and the National Commission on Indigenous Peoples (NCIP) Regional Office No. XIII, Butuan City, entered into a MOA for the construction and operation of a nickel mineral processing plant within the ancestral domain of the Mamanwa Tribes.³ The MOA prescribed financial and other obligations of TMC and THPAL to NCIP to be exclusively used for socio-economic projects for the benefit of the Mamanwa Tribes, viz.:

5.6 *Financial Assistance.* THPAL shall provide financial assistance to the [NCIP], **to be exclusively used for their Socio-Economic Projects for the [IPs] of Surigao del Norte**, for the duration of the Project, under the following schedule:

5.6.a. *Period.* THPAL shall give the amount of Two Million Pesos ([PHP] 2,000,000.00) per year to the NCIP, starting from the commencement date and every year thereafter, until the termination or cessation of the Project.

5.6.b. *Payment.* The payments specified in the above paragraph shall be made by THPAL to the Trust Account established by [the] NCIP.⁴ (Emphasis supplied)

In March 2012, the Mamanwa Tribe Certificate of Ancestral Domain Title – 048 (CADT-048) passed *Resolusyon* No. 14, series of 2012.⁵ Signed by 18 *Datus* and *Baes* from various tribal communities, the resolution endorsed to the NCIP *En Banc* the annual socio-economic program, projects, and activities of NCIP Surigao del Norte. For such purpose, the resolution also provided for the use of the financial assistance from the MOA to pay the following:

1. Hiring of community organizers/development workers, tribal meetings/dialogues/general assembly, community visitations of [the]

² *Id.* at 40–49.

³ *Id.* at 5.

⁴ *Id.*

⁵ *Id.* at 19–21.

Y

NCIP, census validation, capability buildings/trainings/seminars of [IPs] and NCIP employees;

2. Expenses for the general operation of NCIP RO No. XIII, such as rental, capital outlay, equipment, maintenance, communication, supplies and materials; and
3. Assistance for medical, livelihood, education, calamity/crisis assistance, culture[,] and arts of tribes within the province.⁶

On March 24, 2014, Audit Observation Memorandum (AOM) No. 2014-003 (2013) was issued, stating that from January to November 2013, the financial assistance from THPAL, amounting to PHP 913,240.10 was spent for the operating expenses of NCIP Regional Office No. XIII instead of socio-economic projects for the benefit of the Mamanwa Tribes. On May 8, 2014, the Tribal Customary Self-Governance Mindanao requested the COA to audit the Trust Account. Consequently, AOM No. 2014-004 (2014) was issued, stating that the financial assistance from THPAL, amounting to PHP 509,205.79 was again used to defray the operating expenses of the NCIP Regional Office No. XIII from January to August 2014. Notices of Suspension (NSs) were then issued, requiring the submission of an accomplishment report, which demonstrates the implementation of socio-economic projects and their costs *or* an addendum to the original MOA which allows NCIP operating expenses to be charged against the financial assistance under the MOA.⁷

For failure to comply with the NSs, five Notices of Disallowance⁸ (NDs), all dated May 26, 2015, in the total amount of PHP 1,573,227.83 were issued on the ground that the Financial Assistance were used for operating expenses like salaries, rent, and travel, and not for the intended purpose of the trust fund, i.e., for socio-economic projects for the benefit of the IPs as provided under Section 5.6 of the MOA. Among those held liable were petitioners Roselle A. Corvera-Cirunay⁹ (Roselle), NCIP – Accountant III, for certifying the availability of funds; and Ligaya Q. De Guzman (Ligaya), then NCIP – Chief, Finance and Administrative Division, for approving the transactions on behalf of the head of the agency.¹⁰

Meanwhile, or on September 16, 2016, TMC, THPAL, the Mamanwa Tribes of Barangay Taganito and Urbiztondo, and the NCIP executed an Addendum¹¹ to the MOA, stating that:

⁶ *Id.* at 5.

⁷ *Id.* at pp. 79-80.

⁸ *Id.* at 22-39.

⁹ Roselle A. Corvera in some parts of the *rollo*.

¹⁰ *Rollo*, pp. 80-81.

¹¹ *Id.* at 50-55.

[T]he Parties did not intend to strictly limit the use of the financial assistance to “socio-economic projects” for the IPs/[Indigenous Cultural Communities (ICCs)] of Surigao del Norte as they intended the same to cover all projects and/or programs implemented by NCIP XIII that would directly or indirectly redound to the benefit of all Mamanwa Indigenous Cultural Communities through Caraga Administrative Region XIII. Hence, there is a need to correct or modify the provision under Item 5.6, Art. V of the MOA.

[T]he Parties recognized the lack of support personnel/staff in NCIP Surigao del Norte Provincial Office, the meager Maintenance Operating and Other Expenses (MOOE) allocated to NCIP Regional Office XIII and its Provincial Offices and Community Service Centers, and the absence of transport motor vehicle/s to be used in its field visits to the different IP communities. Hence, the original intent of the parties to the 2009 MOA was to use said financial assistance for socio-economic projects that will benefit most if not all Mamanwa Cultural Communities through Caraga, to support NCIP XIII and all its satellite offices by augmenting its MOOE and provide a fund for its capital outlay, payment of the monthly office rental and payment of wages of contractual employees and job orders (i.e. community organizers and/or additional office staff) and for purchase of appropriate transport vehicle/s for the office.

[I]n view of the foregoing premises, the afore-quoted provision in the MOA (Article V, Item 5.6) is hereby amended or modified by mutual consent of the Parties, to read as follows:

FINANCIAL ASSISTANCE — THPAL shall provide financial assistance to the [NCIP] to be used for their Socio-Economic Projects for all Mamanwa [ICCs] throughout Caraga Administrative Region, as well as all other plans and/or programs implemented by NCIP, including but not limited to the revitalization of their culture and traditions, conflict resolutions, tribal meetings/dialogues, rental and/or purchase of motor vehicle/s for field visits or community monitoring activities, rental and/or purchase of office equipment and supplies, payment of wages of personnel under contracts of service or job orders, and workshops or seminars that would directly or indirectly redound to the benefit of IPs/ICCs of the Mamanwa ICCs, throughout the duration of THPAL Projects, under the following schedule:

....

- b. **Payment.** The payments specified in the above paragraph shall be made by the THPAL to the Trust Account established by NCIP.

THPAL, TMC[,] and the Mamanwa ICCs of Taganito and Urbiztondo agree that the NCIP shall have the sole discretion in the identification of such plans and programs and in the preparation of the Work and

Financial Plan (WFP) for the utilization of said financial assistance, thereby dispensing the need for a prior approval thereof from all the parties before the amount shall be downloaded to the trust account and be used for its intended purpose/s.

....

It is hereby agreed that the amendments/revisions under this Addendum shall have retroactive application to the past transactions of the parties under the [MOA].¹² (Emphasis in the original)

Subsequently, the NCIP approving and certifying officers who were held liable in the NDs filed separate appeals, arguing that the use of the financial assistance for the operating expenses was within the intent of the MOA, pursuant to the Addendum. They also cited *Resolusyon* No. 14 as sufficient basis to use the financial assistance for the administrative and operating expenses.¹³

In their answers, the audit team leader and the supervising auditor recommended the grant of the appeal. They stated that since the financial assistance is a trust fund, any agreement of the parties as to its purpose shall be binding. Hence, the Addendum to the MOA is a valid basis to allow the disbursement of the financial assistance to defray administrative and operating expenses. Based on this, the COA Regional Director granted the appeal.¹⁴

On automatic review, the COA Proper reversed the COA Regional Director's ruling. It held that NCIP *Resolusyon* No. 14 is inconsistent with the purpose for which the fund was created pursuant to Section 17¹⁵ of Republic Act No. 7942. Disbursements for administrative and operating expenses such as travel expenses, salaries of support personnel, office equipment, meals, and vehicle rentals are not socio-economic purposes and should have been charged against the NCIP's appropriation for maintenance and other operating expenses. The COA Proper cited Section 4(3) of Presidential Decree No. 1445, which provides that trust funds maybe spent only for the specific purpose for which it was created. Thus, the COA Proper upheld the NDs:

WHEREFORE, Commission on Audit Regional Office No. XIII Decision No. 2017-012 dated June 30, 2017, on the appeals filed by Mr. Dominador M. Gomez, former Acting Regional Director, et al., all of the [NCIP], Regional Office No. XIII, is hereby **DISAPPROVED**.

¹² *Id.* at 50-52.

¹³ *Id.* at 8.

¹⁴ *Id.*

¹⁵ Section 17. *Royalty Payments for Indigenous Cultural Communities*. In the event of an agreement with an indigenous cultural community pursuant to the preceding section, the royalty payment, upon utilization of the minerals shall be agreed upon by the parties. The said royalty shall form part of a trust fund for the socioeconomic well-being of the indigenous cultural community; *id.* at 43.



Accordingly, [ND] Nos. 2016-001(2014), 2016-002(2013), 2016-003(2013), 2016-004(2013)[,] and 2016-005(2013), all dated May 26, 2016, on the payments for administrative and operating expenses charged against the financial assistance given by [TMC] and [THPAL], in the total amount of [PHP] 1,573,227.83, are **AFFIRMED**.¹⁶

Hence, this Petition.

Petitioners argue that the COA Proper erred in applying Republic Act No. 7942. For petitioners, Republic Act No. 8371 of the Indigenous Peoples Rights Act (IPRA), not Republic Act No. 7942 or the mining regulation law, should govern this case since the IPRA specifically protects IP's rights. Petitioners even contend that the IPRA, being a later enactment, has repealed Republic Act No. 7942. Petitioners then invoke NCIP Administrative Order (AO) No. 3, series of 2012, which was issued by virtue of the NCIP's mandate under the IPRA. Particularly, petitioners cite Section 62 of NCIP AO No. 3, which allows the use of royalty payments for any purpose, other than for socio-economic projects, that will redound to the well-being and benefit of the ICCs/IPs. Petitioners also contend that the disallowed amounts are not royalty payments contemplated in Section 17 of Republic Act No. 7942. Rather, they form part of the financial assistance given to the Mamanwa Tribes of Barangay Taganito and Urbiztondo. Hence, petitioners maintain that Republic Act No. 7942 should not be applied. Petitioners further assert that, should the disallowances be upheld, they ought to be exempted from liability as no determination of bad faith has been made against them.

Issue

Whether the COA Proper committed grave abuse of discretion in affirming the NDs.

The Court's Ruling

The Petition is partly meritorious.

Distinction between royalty payments and financial assistance

Sections 16¹⁷ of Republic Act No. 7942 requires the consent of the IP/ICC concerned before mining operations may be allowed in any ancestral

¹⁶ *Rollo*, p. 9.

¹⁷ Section 16. *Opening of Ancestral Lands for Mining Operations*. No ancestral land shall be opened for mining operations without prior consent of the indigenous cultural community concerned.



land. When such consent is obtained, Section 17¹⁸ of Republic Act No. 7942 requires the payment of royalties, which shall form part of a trust fund for the socio-economic well-being of the IP/ICC. Under Section 16¹⁹ of the Department of Environment and Natural Resources AO No. 96-40,²⁰ royalty payments should not be less than one percent of the gross output. These terms and conditions shall be embodied in a MOA to be executed between the IPs/ICCs, the mining companies, and the NCIP.²¹

Accordingly, the Mamanwa Tribes of Barangay Taganito and Urbiztondo, TMC and THPAL, and the NCIP executed a MOA, which states:

4.1. **Royalty.** Under the MOA, TMC is currently obligated to pay to the **Concerned IPs a ONE PERCENT (1%) Royalty** based on gross revenue on the extraction and sales of nickel ore. It follows therefore that once the Project becomes operational, **TMC's** royalty payment shall increase because it shall likewise be obligated to pay a **ONE PERCENT (1%) Royalty** based on the gross revenues of **TMC's** sale of nickel ore to the Project,²² being a mining contractor engaged solely in the extraction of the ore.

....

4.3. **Payment as Full Compliance.** The payment of the royalties pursuant to this Agreement and to the MOA shall constitute **TMC's** full compliance with the law requiring such payments to IPs on ore mined and extracted from their ancestral land.²³ (Emphasis in the original)

Aside from the royalty payments contemplated under Republic Act No. 7942, several benefits to be given by TMC and THPAL to the IP/ICC and the NCIP were also agreed upon. One of which is the financial assistance under Item No. 5.6 of the MOA:

¹⁸ Section 17. *Royalty Payments for Indigenous Cultural Communities.* In the event of an agreement with an indigenous cultural community pursuant to the preceding section, the royalty payment, upon utilization of the minerals, shall be agreed upon by the parties. The said royalty shall form part of a trust fund for the socioeconomic well-being of the indigenous cultural community.

¹⁹ Section 16. x x x In the event that prior informed consent is secured in accordance with the preceding paragraph, the concerned parties shall agree on the royalty payment for the concerned Indigenous Cultural Community(ies) which may not be less than one percent (1%) of the gross output. x x x

²⁰ Revised Implementing Rules and Regulations of Republic Act No. 7942, Otherwise Known as the "Philippine Mining Act of 1995," (1996).

²¹ NCIP Administrative Order No. 1, Section 43. *Preparation of the Memorandum of Agreement.* When the consent of the concerned community is obtained, the terms and conditions thereof shall be embodied in a Memorandum of Agreement (MOA) to be executed between among and among the ICC/IP's, the applicant and the NCIP and any other party that may be necessarily involved. The MOA shall be prepared by the FPIC team strictly in accordance with what has been agreed upon by the parties.

²² The "Project" refers to construction and operation of a downstream nickel processing plant within the area of TMC's Mining Production Sharing Agreement (MPSA), agreed to be undertaken by THPAL. *See rollo*, p. 41.

²³ *Id.* at 43.



5.6 **Financial Assistance.** THPAL shall provide **financial assistance to the [NCIP], to be exclusively used for their Socio-Economic Projects for the [IP] of Surigao del Norte**, for the duration of the Project, under the following schedule:

5.6.a. **Period.** THPAL shall give the amount of **Two Million Pesos ([PHP] 2,000,000.00)** per year to the NCIP, starting from the Commencement Date and every year thereafter, until the termination or cessation of the Project.²⁴ (Emphasis in the original)

As stated in the NDs, the disallowed amounts were taken from the financial assistance under Item No. 5.6 of the MOA, *not* from the royalty payments under Item No. 4.1 of the MOA.²⁵ In other words, the disallowed amounts do not form part of the royalty payments, which Republic Act No. 7942 restricted to be used only for the socio-economic well-being of the IP/ICC.

Nonetheless, the disallowances were still proper.

Illegal/irregular use of the financial assistance to defray administrative and other operating expenses

Similar to the royalty payments under Republic Act No. 7842, the financial assistance constitutes a trust fund as expressly stated under Item No. 5.6(b) of the MOA:

5.6.b. **Payment.** The payments specified in the above paragraph shall be made by THPAL to the Trust Account established by [the] NCIP.²⁶

It is well-settled that trust funds held by any government agency must be “spent only for the specific purpose for which the trust was created or the funds received.”²⁷ This is one of the fundamental principles governing the financial transactions and operations of any government agency as stated in Presidential Decree No. 1445²⁸ or the Government Auditing Code of the Philippines. Here, the questioned disbursements were taken from a Trust Account,²⁹ specifically created “to be exclusively used for...[s]ocio-economic projects”³⁰ to benefit the IPs/ICCs of Surigao del Norte. Clearly, using the

²⁴ *Id.* at 45.

²⁵ *See Id.* at 22–39.

²⁶ *Id.* at 45.

²⁷ Presidential Decree. No. 1445, Section 4(3)

²⁸ Dated June 11, 1978.

²⁹ *Rollo*, p. 45, item 5.6.b. of the MOA.

³⁰ *Id.*, item 5.6 of the MOA,

funds for NCIP Region No. XIII's basic running costs—rent, equipment purchases, maintenance, communication, and supplies—violated the law.

Resolusyon No. 14 cannot justify the use of the financial assistance for purposes other than socio-economic projects. As indicated in *Resolusyon* No. 14, it was merely an endorsement to the NCIP *En Banc* to repurpose the financial assistance received from THPAL under the MOA as agreed upon by the 18 leaders of CADT-048.³¹ Certainly, this tribal resolution alone cannot validly change the trust agreement under the MOA, which was executed among three parties: (1) the mining companies as the trustor; (2) the NCIP as the trustee; and (3) the IP/ICC as the beneficiaries.³² This follows the rule in NCIP AO No. 1, series of 2006, or the Free and Prior Informed Consent (FPIC) Guidelines, that requires all mining agreements on IP/ICC ancestral lands to be embodied in a MOA. The FPIC Guidelines set forth an exacting process in the preparation and execution of a MOA to ensure that the true intention of the parties are reflected:

Section 43. Preparation of the Memorandum of Agreement. When the consent of the concerned community is obtained, **the terms and conditions thereof shall be embodied in a Memorandum of Agreement (MOA) to be executed between among and among the ICC/IP's, the applicant and the NCIP and any other party that may be necessarily involved.** The MOA shall be prepared by the FPIC team strictly in accordance with what has been agreed upon by the parties. The drafting shall be the primary obligation of the Legal Officer of the province or in [their] absence the Regional Legal Officer, and the FPIC Team members. The first draft shall immediately be translated into the language or dialect understood by the ICCs/IPs concerned. The Provincial Officer or Service Center Head shall inform the Regional Director and request the presence of RRT members. The review authority of the RRT is to be performed in this meeting. The translated version along with the English or Filipino version shall be presented and explained to the council of elders/leaders. If the contents of the MOA is [sic] affirmed, those previously authorized to sign in behalf of the community shall affix their signature/thumb-mark and present themselves before a notary public to acknowledge the document they have executed. If there are necessary corrections to be made to reflect the terms and conditions originally agreed upon, the applicant shall be given the opportunity to examine the corrections. Thereafter, the parties may proceed to execute the MOA as provided herein.

Should the duly authorized elders/leaders sign the MOA by affixing their thumb-marks, a member of the community who knows how to read and write shall participate as an instrumental witness.

Section 44. Final Review of Memorandum of Agreement by the Legal Affairs Office. The MOA shall be reviewed by the Legal Affairs Office

³¹ *Id.* at 19.

³² CIVIL CODE, art. 1440. A person who establishes a trust is called the trustor; one in whom confidence is reposed as regards property for the benefit of another person is known as the trustee; and the person for whose benefit the trust has been created is referred to as the beneficiary.

8

(LAO) prior to the endorsement of the FPIC report by [the Ancestral Domains Office (ADO)] to the Commission. The legal advisory of the LAO shall form part of the FPIC Report of ADO.

....

Section 46. Signatories to the Memorandum of Agreement. The signatories of the MOA shall be:

- a. Elders/leaders who have been identified during the validation and authorized by the community to sign;
- b. **For corporations, partnerships or single proprietorship entities, the authorized officers, representatives, or partners as per Board resolution; and**
- c. **The Chairperson, by the authority of the Commission, shall sign the MOA in behalf of the NCIP as the Third Party;** in case where the Regional Director is authorized by this Guidelines to issue the corresponding certification precondition, the Regional Director concerned is likewise authorized by the Commission to sign. (Emphasis supplied)

To stress, *Resolusyon* No. 14 was merely a recommendatory tribal issuance, which cannot be validly invoked to justify the disbursement of the financial assistance for purposes other than that specified in the MOA.

Neither can the Addendum, which expanded the original purpose of the Trust Account, legitimize the illegal/irregular expenditures. It is noteworthy that the Addendum was executed only in November 2016 or more than a year after the issuance of the NDs in May 2015. The disallowed amounts were disbursed in 2013 and 2014. These circumstances hinder the Court to believe that the Addendum reflects the true intention of the parties as to the purpose of the financial assistance under the MOA. If the parties “did not intend to strictly limit the use of the financial assistance to ‘socio-economic projects’,”³³ they could have made such modification before the questioned disbursements. To allow such afterthought and alteration to the agreement in place would be to authorize the convenient circumvention of the trust fund principle under Section 4(3) of Presidential Decree No. 1445. Such ruling will set a dangerous precedent as similar deviations may easily be justified by the mere signing of a subsequent contract. What is more, to allow the use of the financial assistance to defray the NCIP regional office’s expenses for travel, rent, taxes, salaries, and office equipment is against the NCIP policy under the FPIC Guidelines to “[a]dopt and enforce mechanisms for the protection, promotion and realization of ICC/IP rights.”³⁴

³³ See *rollo*, p. 51.

³⁴ NCIP Administrative Order No. 1, sec. 3.

In all, the use of the financial assistance, created and received for the socio-economic well-being of the IPs/ICCs of Surigao del Norte, had no legal basis. Hence, no grave abuse of discretion can be imputed against the COA Proper in affirming the NDs.

Petitioners' liability as approving and certifying officers

The prevailing rule is that “[a]pproving and certifying officers who acted in good faith, in regular performance of official functions, and with the diligence of a good father of the family are not civilly liable to return [the disallowed amounts].”³⁵ On the other hand, those “clearly shown to have acted in bad faith, malice, or gross negligence are, pursuant to Section 43 of the Administrative Code of 1987, solidarily liable to return ... the net disallowed amount[.]”³⁶ In Our jurisdiction, public officials are presumed to have performed their duties regularly and in good faith.³⁷ By jurisprudence, however, the palpable disregard of laws, prevailing jurisprudence, and other applicable directives amounts to gross negligence, which betrays the presumption of good faith and regularity in the performance of official functions enjoyed by public officers.³⁸

Here, Ligaya approved the disallowed transactions,³⁹ as the former NCIP – Chief, Finance and Administrative Division, on behalf of the head of office without legal basis and proper justification. She cannot feign ignorance of the long-established principle under Section 4(3) of Presidential Decree No. 1445 that trust funds should be used only for the purpose for which the trust was created or the funds received. This plain disregard of the law negates the presumption of good faith and regularity on her part. Hence, her solidary liability for the disallowed amounts should be sustained.

On the other hand, as NCIP – Accountant III, Roselle should be absolved from liability. In *Abrigo v. Commission on Audit*,⁴⁰ We exhaustively explained that the liability of officers should be based on the extent of their certifications and their specific participation.⁴¹ Citing *Celeste v. Commission on Audit*,⁴² the Court ruled:

Those performing ministerial duties may be excused from the solidary liability to return. Specifically, the duty to certify the availability

³⁵ *Madera v. Commission on Audit*, 882 Phil. 744, 817 (2020) [Per J. Caguioa, *En Banc*].

³⁶ *Id.*

³⁷ *Philhealth v. Commission on Audit*, 930 Phil. 323, 340 (2022) [Per J. Inting, *En Banc*].

³⁸ *Ancheta v. Commission on Audit*, 895 Phil. 347, 369 (2021) [Per J. Lopez, M., *En Banc*].

³⁹ In ND No. 2016-002 (2013) and ND No. 2016-004 (2013); *rollo*, pp. 26–29, 33–39.

⁴⁰ 921 Phil. 1067 (2022) [per J. Zalameda, *En Banc*].

⁴¹ *Id.* at 1085.

⁴² 904 Phil. 199 (2021) [Per J. Caguioa, *En Banc*].

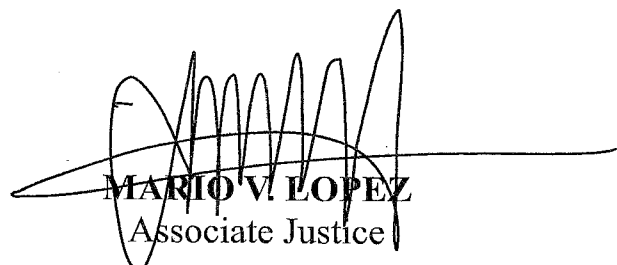
of funds and the completeness of signatures and supporting documents prior to payment is merely ministerial. There is no room to refuse to perform these duties if the documents were indeed complete and cash was available.⁴³

We also ruled in *Estalilla v. Commission on Audit*⁴⁴ that an officer “who merely certifies to the availability of funds is not liable for the disallowance of the disbursement unless she has falsified the certification.”⁴⁵

Verily, no bad faith, malice, or gross negligence can be imputed against Roselle for merely certifying the availability of funds from the financial assistance.

ACCORDINGLY, the Petition for *Certiorari* is **PARTLY GRANTED**. The Decision No. 2023-420 dated December 7, 2023 of the Commission on Audit Proper is **AFFIRMED with MODIFICATON** in that Notices of Disallowance Nos. 2016-001 (2014), 2016-002 (2013), 2016-003 (2013), 2016-004 (2013), and 2016-005 (2013), all dated May 26, 2016, are **UPHELD**. Petitioner Ligaya Q. De Guzman remains solidarily liable under the pertinent disallowances. However, petitioner Roselle A. Corvera-Cirunay is **ABSOLVED** from the liability to return the disallowances.

SO ORDERED.



MARIO V. LOPEZ
Associate Justice

⁴³ *Abrigo v. Commission on Audit*, 921 Phil. 1067, 1085–1086 (2022) [Per J. Zalameda, *En Banc*].

⁴⁴ 862 Phil. 77 (2019) [Per C.J. Bersamin, *En Banc*].

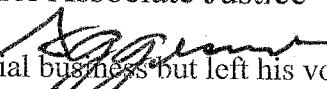
⁴⁵ *Id.* at 82.

WE CONCUR:
ALEXANDER G. GESMUNDO

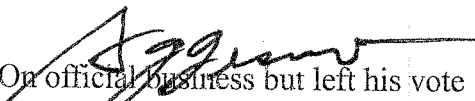
Chief Justice


MARVIC M.V.F. LEONEN

Senior Associate Justice


On official business but left his vote**RAMON PAUL L. HERNANDO**

Associate Justice


On official business but left his vote**HENRI SEAN PAUL B. INTING**

Associate Justice

On official leave

SAMUEL H. GAERLAN

Associate Justice

On official business

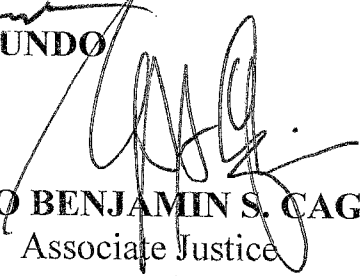
JHOSEP Y. LOPEZ

Associate Justice

On official leave

JOSE MIDAS P. MARQUEZ

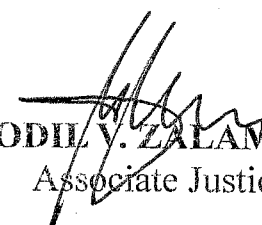
Associate Justice


ALFREDO BENJAMIN S. CAGUIOA

Associate Justice


AMY C. LAZARO-JAVIER

Associate Justice

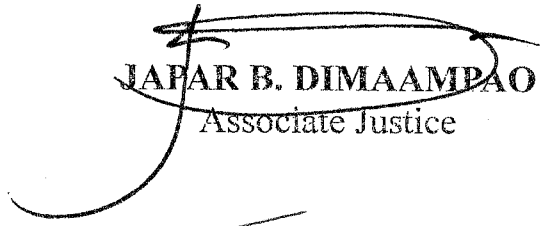

RODIL V. ZALAMEDA

Associate Justice

On official leave

RICARDO R. ROSARIO

Associate Justice


JAPAR B. DIMAAMPAO

Associate Justice


ANTONIO T. KHO, JR.

Associate Justice

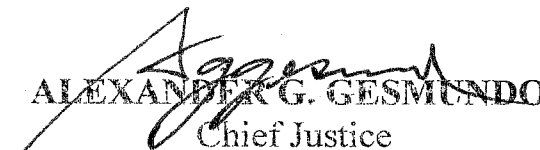
On leave

MARIA FILOMENA D. SINGH

Associate Justice

CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution, I certify that the conclusions in the above Decision had been reached in consultation before the case was assigned to the writer of the opinion of the Court.


ALEXANDER G. GESMUNDO

Chief Justice

