



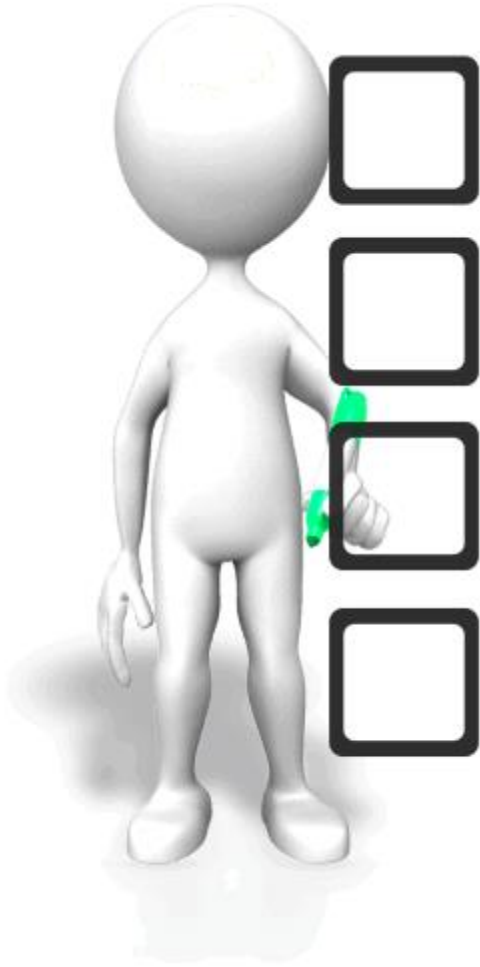
Republic of the Philippines  
**COMMISSION ON AUDIT**

# **Accounting & Auditing Laws, Rules & Regulations on Government Expenditures**

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# Session Overview



**Fundamental principles, laws and rules in expenditures and disbursements**

**Prevention of illegal, irregular, excessive, extravagant, unnecessary and unconscionable (IIEEUU) expenditures**

**AOM, NS, ND & NC, and when issued by the auditors**

**Remedies available to persons determined liable in disallowances and charges**

# COA's Mandate



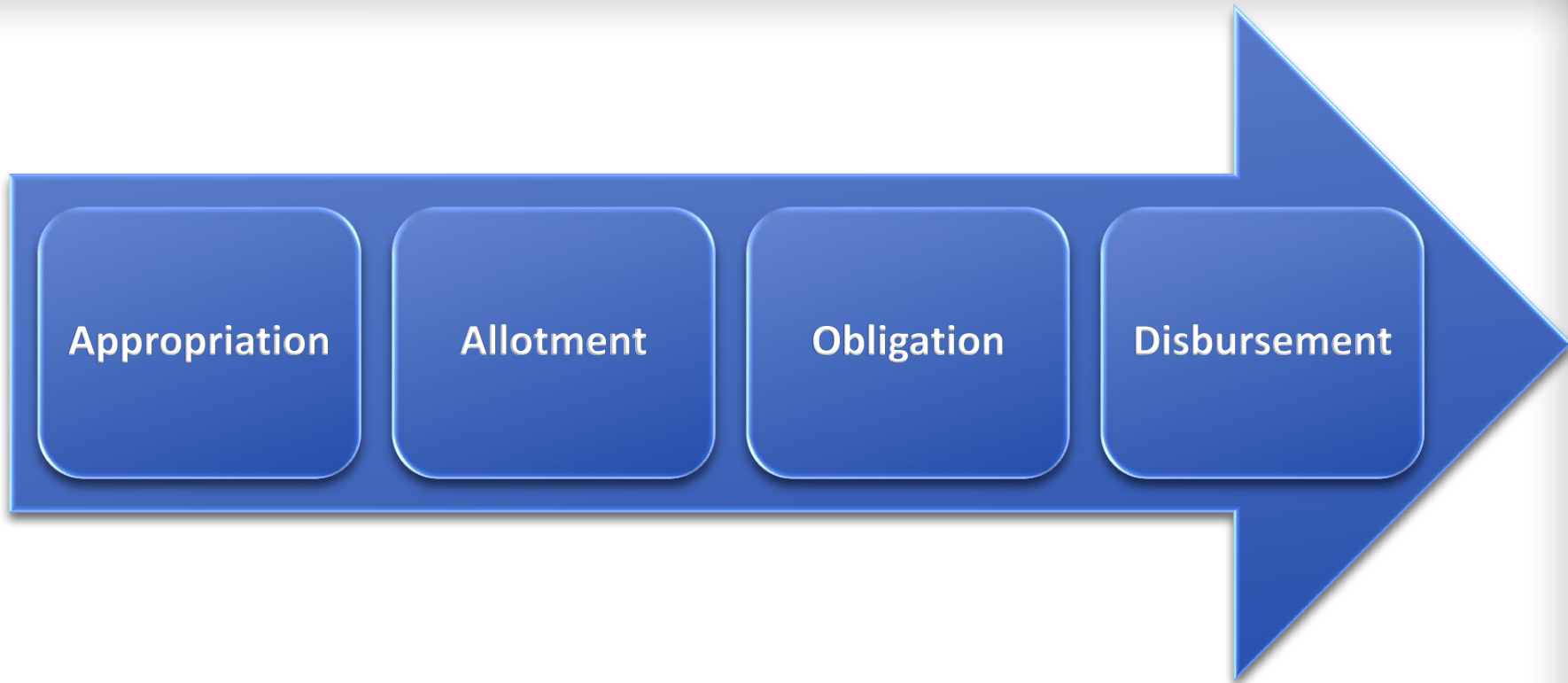
Shall have exclusive authority, to:

- ✓ define the scope of its audit and examination
- ✓ establish the techniques and methods required therefor
- ✓ 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. **[Sec. 2(2), Art. IX-D, 1987 Constitution]**

# Fundamental Principles



# Disbursement Process



# Disbursement Process

## Appropriation

is an **authorization made by law** or other **legislative enactments** of obligations to be incurred and allowing payments to be made with funds of the government under specified conditions and/or specified purposes

## Allotment

is an **authorization** issued by the **DBM** to NGAs to incur obligations for specified amounts contained in a legislative appropriation in the form of budget release documents. It is also referred to as **Obligational Authority**

# Disbursement Process

## Obligation (Expenditure)

- act of a duly authorized official which **binds the government** to the immediate or eventual payment of a sum of money
- a **commitment** that encompasses possible future liabilities based on current contractual agreement
- shall be made through the issuance of **Obligation Request and Status (ORS)**

## Disbursement

- all **cash paid out** during a given period in currency (cash) or by check/Advice to Debit Account (ADA)
- represents the **movement of cash** from an AGDB or from the Treasurer/authorized disbursing officer to the final recipient
- it shall be covered by **DV/PCV/Payroll**



# Fundamental Principles

1

Existence of  
Appropriation

Expenditures  
and  
Disbursements





# Existence of Appropriation

## (Legal Provisions)



Sec. 29 (1), Article  
VI, 1987  
Constitution

“No money shall be paid out of the Treasury except in pursuance of an **appropriation** made by law.”

Sec. 4 (1), PD No.  
1445

“No money shall be paid out of any public treasury of depository except in pursuance of an **appropriation law** or other specific statutory authority.”

Sec. 85 (1), PD  
No. 1445

“No contract xxx shall be entered into unless there is an **appropriation** therefor, the unexpended balance of which, free of other obligations, is **sufficient** to cover the proposed expenditure.”

# Existence of Appropriation



Trust funds shall be available and may be spent only for the **specific purpose** for which the trust was created or the funds received (*Sec. 4(3), PD No. 1445*)



# Existence of Appropriation

**The Chief Accountant shall issue a Certificate of  
Availability of Funds (CAF)**

**(Sec. 86, PD 1445; Sec. 40, Chapter 5, Book VI of EO No. 292)**



# Existence of Appropriation

## If NO Appropriation and/or CAF:

- The contract shall be void  
(*Sec. 87, PD No. 1445*)
- Personal liability of contracting officer/s  
(*supra, Sec. 43, Chapter 5, Book VI, EO No. 292*)
- Possible commission of technical malversation (Art. 220, RPC)



# Fundamental Principles

1

Existence of  
Appropriation

Expenditures  
and  
Disbursements

Compliance  
with Laws,  
Rules and  
Regulations

2



# Limitations on Expenditures under the 2017 GAA (RA No. 10924)

## Section 17, General Provisions:

- Purchase of goods, infrastructure projects and consulting services, including common-use supplies, shall be in accordance with **RA No. 9184** and its **IRR** and **GPPB** guidelines issued thereon.
  
- Payment of foreign travel expenses of any government official and employee for training, seminar or conference abroad when:
  - ✓ **the foreign mission cannot effectively represent the Phil.;**  
or
  - ✓ **travels necessitated by authorized international commitments** in accordance with EO Nos. 248 and 248-A, s. 1995 as amended by E.O. No. 298, s. 2004; and other guidelines issued thereon.



# Limitations on Expenditures under the 2017 GAA (RA No. 10924)

## Section 17, General Provisions:

- Availability of **government vehicles** of any type in case of **transport crisis**, such as those occasioned by street demonstrations, welgang bayan, floods, typhoons and other emergencies.
- Purchase of **motor vehicles** shall be made pursuant to AO No. 233, s. 2008 as amended by AO No. 15, s. 2011, and BC No. 2010-2 dated March 1, 2010 and other guidelines issued by the agencies concerned.





# Limitations on Expenditures under the 2017 GAA (RA No. 10924)

Under AO No. 233, as amended, a **“luxury vehicle”** shall refer to any motor vehicle with the following technical specifications:

Type of Government Vehicle	Engine Displacement		Engine Cylinders
	Gasoline-fed	Diesel-Fed	
Car (sedan or hatchback)/ Passenger van/pick-up type vehicle	>2,200 cc	>3,000 cc	>4
Crossover Utility Vehicle (CUV)/Multi-Purpose Vehicle (MPV)/Asian Utility Vehicle (AUV)	>2,000 cc	>2,500 cc	>4
Sports Utility Vehicle (SUV)	>2,700 cc	>3,000 cc	>4



# Allowances, Incentives, and Other Benefits Covered by the SSL, GAA, and other LRR

Allowance/Benefit	Legal Basis	Amount/Rate
<b>Personnel Economic Relief Allowance (PERA)</b>	Sec. 48, General Provisions (GP), 2017 GAA; BC No. 2009-3 dated August 18, 2009	P2,000.00 per month
<b>Representation Allowance and Transportation Allowance (RATA)</b>	Sec. 54, GP, 2017 GAA	<ul style="list-style-type: none"> <li>➤ As indicated in Sec. 54, GP, 2017 GAA</li> <li>➤ Rates for officials of LGUs are provided in Local Budget Circular (BC) No. 103 dated May 15, 2013</li> </ul>
<b>Extraordinary and Miscellaneous Expenses (EME)</b>	Sec. 42, GP, 2017 GAA	As indicated in Sec. 42, GP, 2017 GAA



# Allowances, Incentives, and Other Benefits Covered by the SSL, GAA, and other LRR

Allowance/Benefit	Legal Basis	Amount/Rate
<b>Uniform or Clothing Allowance</b>	Sec. 49, GP, 2017 GAA; BC No. 2012-1 dated February 23, 2012	P5,000.00 per year; may vary
<b>Loyalty Cash Award (LCA)</b>	Section 7, Rule X, Omnibus Rules of the CSC; DBM Department Order No. 92-10 dated October 1, 1992; CSC Memorandum Circular No. 6, s. 2002	10 <sup>th</sup> year — P10,000.00 15 <sup>th</sup> year — 5,000.00 20 <sup>th</sup> year — 5,000.00 25 <sup>th</sup> year — 5,000.00 30 <sup>th</sup> year — 5,000.00 35 <sup>th</sup> year — 5,000.00 40 <sup>th</sup> year — 5,000.00



# Allowances, Incentives, and Other Benefits Covered by the SSL, GAA, and other LRR

Allowance/Benefit	Legal Basis	Amount/Rate
<b>Travelling Allowances for <u>Domestic</u> Travels</b>	EO Nos. 248 and 248-A, s. 1995, as amended by EO No. 298, s. 2004	<ul style="list-style-type: none"> <li>➤ <b>P800.00 per day</b> for travel outside 50 km. radius from Metropolitan Manila or official station</li> <li>➤ <b>P400.00 per day</b> for travel within 50 km. radius from Metropolitan Manila</li> </ul>
<b>Travelling Allowances for <u>Foreign</u> Travels</b>	Same	<ul style="list-style-type: none"> <li>➤ Daily Subsistence Allowance, which rates are based on United Nations Development Program (UNDP) Index</li> <li>➤ Pre-Departure Expenses — <b>P1,500.00</b></li> <li>➤ Clothing Allowance — \$400.00  <u>(suspended indefinitely under Office of the President Memorandum Circular No. 52 dated October 2, 2003)</u></li> <li>➤ Representation Expenses — <b>\$1,000.00</b></li> </ul>



# Allowances, Incentives, and Other Benefits Covered by the SSL, GAA, and other LRR

Allowance/Benefit	Legal Basis	Amount/Rate
<b>Magna Carta Benefits for Public Health Workers</b>	Sec. 50, GP, 2017 GAA; RA No. 7305 and its IRR	<ul style="list-style-type: none"> <li>➤ Hazard Allowance - <b>25% of the monthly basic salary</b> for salary grade <b>19</b> and below; <b>5%</b> for salary grade <b>20</b> and above</li> <li>➤ Longevity Pay - <b>5% of monthly basic pay</b></li> <li>➤ Subsistence Allowance - <b>3 meals a day</b></li> <li>➤ Laundry Allowance - <b>P150.00 per month</b></li> <li>➤ Medico-Legal Allowance:               <ul style="list-style-type: none"> <li><b>P200.00</b> for slight physical injury;</li> <li><b>P300.00</b> for less serious physical injury;</li> <li><b>P500.00</b> for serious physical injury;</li> <li><b>P1,000.00</b> for necropsy; <b>P1,000.00</b> for autopsy; <b>P600.00</b> per court appearance;</li> </ul> </li> <li>➤ <b>P20,000.00</b> one time relocation allowance</li> <li>➤ Remote Assignment Allowance - <b>50% of basic pay</b></li> </ul>



# Allowances, Incentives, and Other Benefits Covered by the SSL, GAA, and other LRR

Allowance/Benefit	Legal Basis	Amount/Rate
<b>Magna Carta Benefits for Science and Technology Personnel</b>	Sec. 50, GP, 2017 GAA; RA No. 8439 and its IRR, as amended	<ul style="list-style-type: none"> <li>➤ Share in Royalties <b>60%-40%</b> basis in favor of the Government and the personnel involved in the technology/activity</li> <li>➤ Hazard Allowance — <b>15%</b> of monthly basic salary for personnel <b>indirectly exposed to hazard</b>; <b>30%</b> of monthly basic salary for personnel <b>directly exposed to hazard</b></li> <li>➤ Subsistence Allowance - <b>3 meals a day or P150.00 per day</b></li> <li>➤ Laundry Allowance — <b>P500.00/month</b></li> <li>➤ Housing and Quarters Allowance</li> <li>➤ Longevity Pay - <b>5% of the monthly basic salary</b> for every <b>5 years</b> of continuous and meritorious service</li> <li>➤ Medical Examination</li> </ul>



# Allowances, Incentives, and Other Benefits Covered by the SSL, GAA, and other LRR

Allowance/Benefit	Legal Basis	Amount/Rate
<b>Costume or Uniform, and Other Expenses Related to Cultural and Athletic Activities</b>	Sec. 43, GP, 2017 GAA	Not to exceed <b>P1,500.00</b> per employee-participant per year
<b>Special Counsel Allowance</b>	Sec. 51, GP, 2017 GAA	<b>P1,500.00 per appearance</b> or attendance to court hearings, but aggregate allowance shall <b>not exceed 50%</b> of the government lawyer's monthly basic salary per month





# Allowances, Incentives, and Other Benefits Covered by the SSL, GAA, and other LRR

Allowance/Benefit	Legal Basis	Amount/Rate
<b>Honorarium</b>	Sec. 53, GP, 2017 GAA	<ul style="list-style-type: none"> <li>➤ For lecturers, resource persons, coordinators and facilitators, amount is computed based on formula prescribed in BC No. 2007-1 dated April 23, 2007</li>   <li>➤ For assignment in government special projects, amount is computed based on the guidelines prescribed in BC No. 2007-2 dated October 1, 2007</li> </ul>



# Allowances, Incentives, and Other Benefits Covered by the SSL, GAA, and other LRR

Allowance/Benefit	Legal Basis	Amount/Rate
<h2>Honorarium</h2>	Sec. 53, GP, 2017 GAA	<p>➤ For government personnel involved in government procurement, BAC Chair – <b>P3,000</b>; BAC Members, <b>P2,500</b>; TWG Chair and Members – <b>P2,000</b> (maximum honorarium per successfully completed procurement project) under BC No. 2004-5A dated October 7, 2005, as amended by BC No. 2007-3 dated November 29, 2007</p>



# Allowances, Incentives, and Other Benefits Covered by the SSL, GAA, and other LRR

Allowance/Benefit	Legal Basis	Amount/Rate
<h2>Honorarium</h2>	<p>Sec. 53, GP, 2017 GAA</p>	<ul style="list-style-type: none"> <li>➤ For ex-officio chairs, vice-chairs and members, and private sector representatives of governing boards of commissions, boards, councils and other similar entities of NGAs and GOCCs, covered by SSL, amount is computed based on guidelines in NBC No. 2007-510 dated May 8, 2007</li> <li>➤ <b>Not to exceed 25% of the monthly RATA</b> of the COO (for the chair) or deputy COO (for the vice-chair and member) of the collegial body for every attended meeting but not to exceed 4 paid meetings per month</li> </ul>



# Allowances, Incentives, and Other Benefits Covered by the SSL, GAA, and other LRR

Allowance/Benefit	Legal Basis	Amount/Rate
<b>Honorarium</b>	Sec. 53, GP, 2017 GAA	<b><u>Amount Limitation:</u></b>  ➤ Total honoraria received from all special projects shall <b><u>not exceed 25%</u></b> of the annual basic salaries.



# Allowances, Incentives, and Other Benefits Covered by the SSL, GAA, and other LRR

Allowance/Benefit	Legal Basis	Amount/Rate
<b>Hazard Duty Pay</b>	Sec. 52, GP, 2017 GAA and applicable provision of subsequent years' GAAs; DBM BC No. 2005-4 dated July 13, 2005	Monthly Rates: <ul style="list-style-type: none"> <li>➤ 1 to 7 days - <b>P400.00</b></li> <li>➤ 8 to 14 days - <b>P500.00</b></li> <li>➤ 15 or more days - <b>P600.00</b></li> </ul>
<b>Mid-Year and Year-End Bonus and Cash Gift</b>	RA No. 6686, as amended by RA No. 8441; EO No. 201 dated February 19, 2016; BC No. 2016-3 dated April 28, 2016; BC No. 2017-2 dated May 8, 2017	<ul style="list-style-type: none"> <li>➤ Mid-Year Bonus - <b>1 month basic salary</b></li> <li>➤ Year-End Bonus - <b>1 month basic salary and Cash Gift of P5,000.00</b></li> </ul>



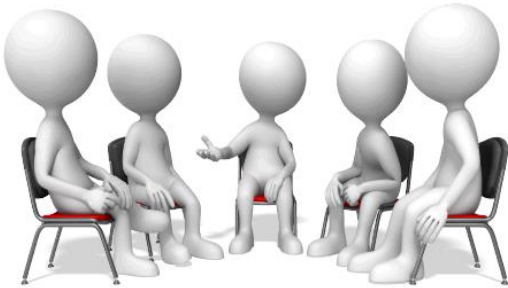
# Allowances, Incentives, and Other Benefits Covered by the SSL, GAA, and other LRR

Allowance/Benefit	Legal Basis	Amount/Rate
<b>Performance-Based Bonus</b>	EO No. 80 s. 2012, and Sec. 4, EO No. 201 s. 2016, DBM Memorandum Circular No. 2017-1 dated March 9, 2017	65%, 57.50% or 50% of the monthly basic salary depending on performance category of delivery unit
<b>Collective Negotiation Agreement (CNA)</b>	Sec. 71, GP, 2017 GAA; Administrative Order No. 135 dated December 27, 2005; Section 3 (b), PSLMC Resolution No. 4, s. 2002 (for NGAs, SUCs and LGUs); and PSLMC Resolution 2, s. 2003 (for GOCCs and GFIs)	Variable, depending on savings generated by reason of cost-saving measures introduced by the CNA



# GRANTING, UTILIZATION AND LIQUIDATION OF CASH ADVANCES (CA)

**Applicable rules and regulations  
on CA**



**COA Circular No. 97-002** dated February 10, 1997 as reiterated in COA Circular No. 2009-002 dated May 18, 2009

**Section 89 of PD No. 1445**





# GRANTING AND UTILIZATION OF CASH ADVANCES (CA)

## General Guidelines

No CA shall be given unless for a **legally specific purpose**.

A CA shall be **reported** on as soon as the purpose for which it was given has been served.

No **additional** CA shall be allowed to any official or employee unless the previous CA given to him is first settled or a proper accounting thereof is made. (**Sec. 89, PD No. 1445**)



# GRANTING AND UTILIZATION OF CASH ADVANCES

## Penalty for violation of Sec. 89, PD No. 1445:

**Section 128. Penal provision.** Any violation of the provisions of Sections xxx, 89, xxx of this Code or any regulation issued by the Commission implementing these sections, shall be punished by a fine not exceeding **P1,000.00 or by imprisonment not exceeding 6 months**, or both such fine and imprisonment in the discretion of the court.



# GRANTING AND UTILIZATION OF CASH ADVANCES (CA)

## General Guidelines

Only **permanently appointed officials** shall be designated as disbursing officers. **Elected officials** may be granted a CA only for their official traveling expenses.

Only **duly appointed or designated** disbursing officers may perform disbursing functions. Officers and employees who are given CA for official travel **need not** be designated as Disbursing Officers.



# GRANTING AND UTILIZATION OF CASH ADVANCES (CA)

No CA shall be granted for payments on account of **infrastructure projects** or other undertaking on a project basis

## General Guidelines

The CA shall be used solely for the **specific legal purpose** for which it was granted; it shall **not be used for encashment of checks** or for **liquidation of a previous CA**

**Transfer of cash advance** from one AO to another shall not be allowed



# LIQUIDATION OF CASH ADVANCES

Salaries, Wages,  
etc.

within **5 days** after each **15<sup>th</sup> day/end** of the month pay period

Petty Operating  
Expenses and Field  
Operating Expenses

within **20 days** after the end of the year; subject to replenishment as frequently as necessary during the year

Official Travel

- **foreign travel** - within **60 days** after return to the Philippines
- **local travel** - within **30 days** after return to permanent official station



# LIQUIDATION OF CASH ADVANCES

## Petty Cash Fund (PCF)

as soon as the disbursements reaches **75% or as needed**, the PCF shall be replenished which shall be equal to the total amount of expenditures made therefrom

## Special Purpose

as **soon as the purpose** of the cash advance has been served



# LIQUIDATION OF CASH ADVANCES

- The accountable officer (AO) shall prepare the **Report of Disbursements** in **3 copies** and submit the same with duly accomplished vouchers/payrolls and supporting documents to the Accountant.
- For payments based on receipts and invoices only, AO shall also prepare a **liquidation voucher** which shall be submitted with the report and supporting documents to the Accountant.
- The AO shall ensure that receipt of the report is **properly acknowledged** by the Accountant.





# LIQUIDATION OF CASH ADVANCES (CA)

The AO shall be deemed to have complied with the requirement of proper accounting for the CA upon **receipt by the Accountant** of the liquidation documents.



# LIQUIDATION OF CASH ADVANCES (CA)

- ❑ Within **10 days** after receipt of the report and supporting documents from the AO, the Accountant shall verify the report, **record it in the books** and **submit** the same with all the vouchers/payrolls and supporting documents to the Auditor.
- ❑ The CA shall be **considered liquidated** upon recording by the Accountant in the books of accounts **although not yet audited by the COA auditor.**



# COA Circular No. 2017-001

## June 19, 2017

**Subject:** Reimbursement of expenses of **P300.00 or less NEED NOT** be supported by official receipts (ORs)

**Reason:** In view of the reduced purchasing power of peso

**Exceptions:**

1. Payment of **fares in PUVs vehicles** issuing receipts such as bus, train, vessel/ship
2. Purchases in business establishments issuing receipts.

**In lieu of ORs:** Submit a **certification** for expenses P300.00 or less as supporting document



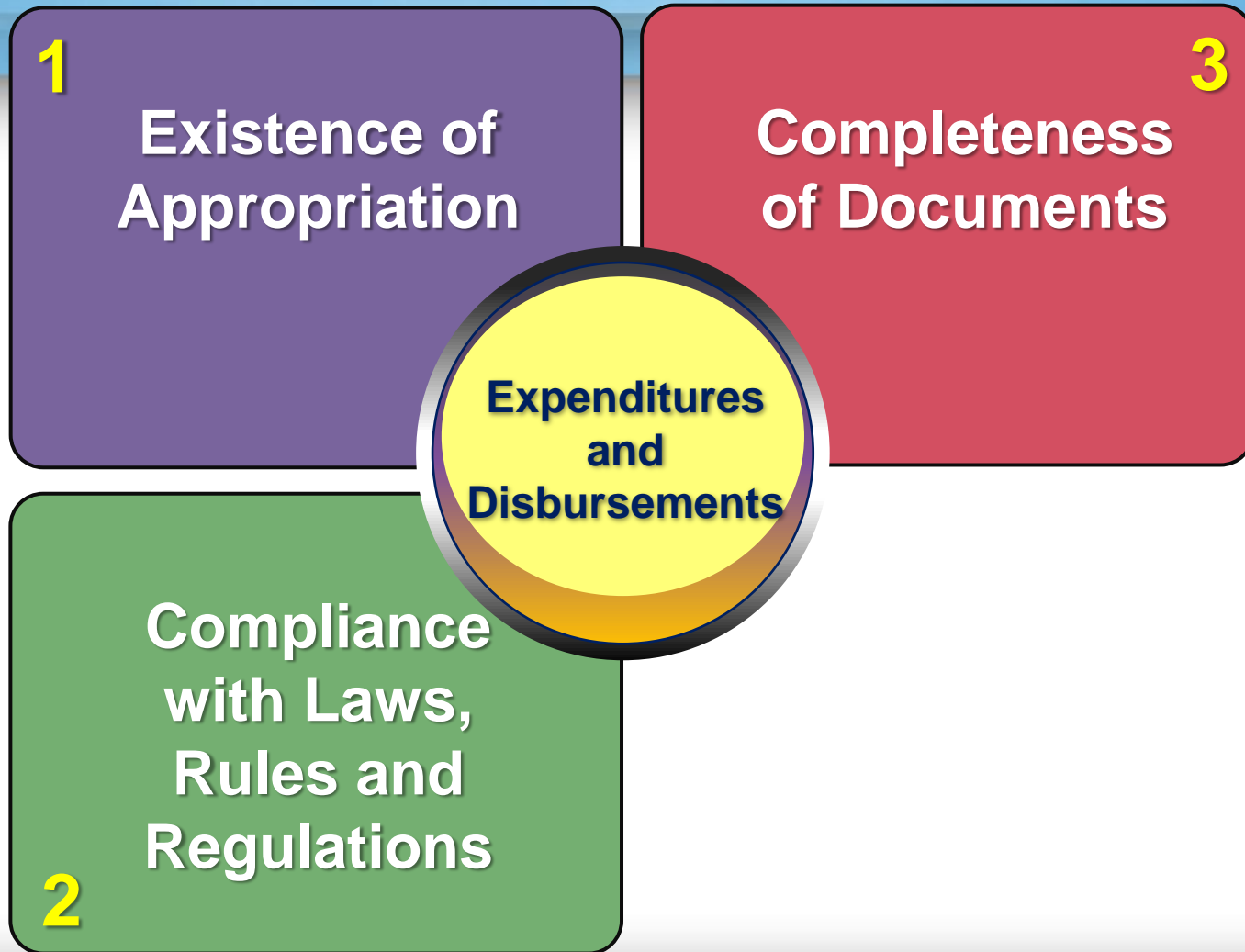
# COA Circular No. 2017-001

## June 19, 2017

(Agency Name)			
<b>CERTIFICATION OF EXPENSES NOT REQUIRING RECEIPTS</b> <i>Pursuant to COA Circular No.2017-001 dated June 19, 2017</i>			
<b>Name of Employee</b>		<b>Employee No.</b>	
<b>Office</b>			
<b>Division</b>			
<b>Particulars</b>		<b>Amount (₱)</b>	
<b>TOTAL</b>			
<b>Purpose</b>			
<i>I hereby certify that the above expenses are incurred as they are necessary for the above cited purpose, that above goods and services were acquired from parties not issuing receipts. And that I am fully aware that wilful falsification of statements is punishable by law.</i>			
<b>Signature</b>	<b>Certified correct:</b>		<b>Noted by:</b>
<b>Printed Name</b>			
	<b>Employee</b>		<b>Immediate Supervisor</b>
	<b>Date</b>		<b>Date</b>



# Fundamental Principles



# Completeness of Documents

Sec. 4(6), PD No.  
1445

Claims against government funds shall be supported with **complete documentation.**”



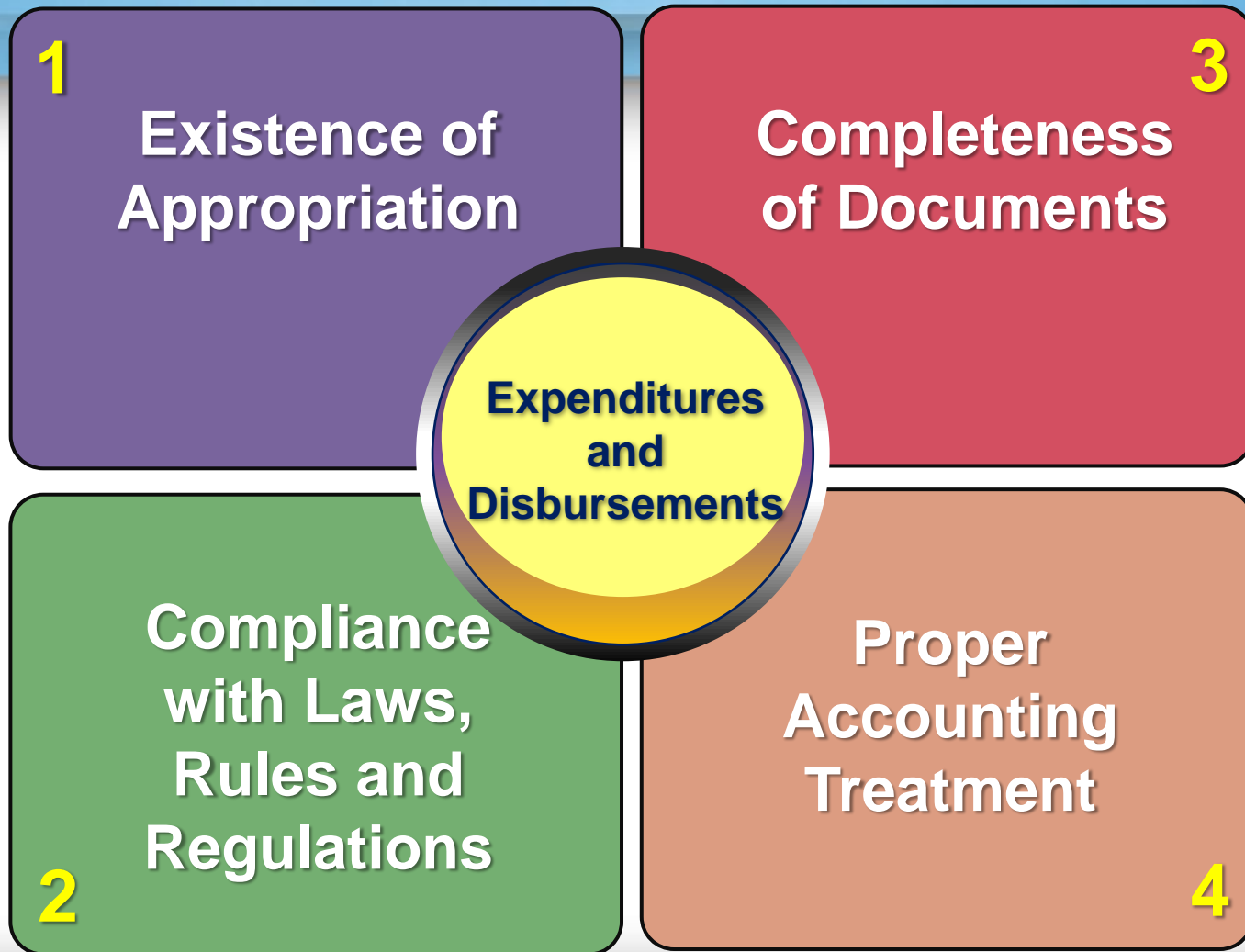
Purpose

Evidence to establish **validity** of the claim

COA Circular  
No. 2012-001, as  
amended

Prescribed the **documentary requirements for common government transactions** depending on the nature of expenses to be paid by checks

# Fundamental Principles





# Proper Accounting Treatment

Generally accepted principles and practices of accounting as well as of sound management and fiscal administration shall be observed, provided that they do not contravene existing laws and regulations.  
(Sec. 4(8) of PD No. 1445)



# Proper Accounting Treatment

The Government Accounting Manual (GAM) was issued by COA, which presents the basic accounting policies and principles in accordance with the Philippine Public Sector Accounting Standards (PPSAS) adopted thru COA Resolution No. 2014-003 dated January 24, 2014.



# Proper Accounting Treatment

The GAM includes the **Revised Chart of Accounts** prescribed under COA Circular No. 2013-002 dated January 30, 2013, as amended; the **accounting procedures**, books, registries, records, forms, reports, and financial statements; and **illustrative accounting entries** to be used by all NGAs in the:

- ✓ preparation of the general purpose financial statements in accordance with the PPSAS and other financial reports as may be required by laws, rules and regulations
- ✓ reporting of budget, revenue and expenditure in accordance with laws, rules and regulations



# Proper Accounting Treatment

- The GAM is composed of three volumes
- Implemented effective January 1, 2016, pursuant to COA Circular No. 2015-007 dated October 22, 2017
- It replaces the New Government Accounting System (NGAS) Manual, Volumes I, II and III, prescribed under COA Circular No. 2002-002 dated June 18, 2002



# Audit Observation Memorandum (AOM)



Is issued for observation relating to financial/operational deficiencies such as accounting, internal control or property management **which do not involve pecuniary loss**, including for **documentary** or other information requirements to enable the auditor to make a decision in audit



# Notice of Suspension (NS)

Issued for transactions of **doubtful legality/propriety/regularity** which may result in **pecuniary loss** of the government to obtain further explanation or documentation **(temporary disallowance; requirements must be complied within 90 days)**



# Notice of Disallowance (ND)



The disapproval in audit of transaction, either in whole or in part. The term applies to the audit of **“disbursements”** as distinguished from **“charge”** which applies to the audit of revenues/receipts





# Notice of Charge (NC)

Issued on the difference of the following, which are proper audit charge:

- a) Amount **assessed/appraised** is less than what is due;
- b) Amount **billed** is less than what is due;
- c) Amount **collected** is less than what is due



# Audit Decisions

## Notice of Disallowance

- illegal, irregular, excessive, extravagant, unnecessary, or unconscionable expenditures (IIEEUU)

## Notice of Charge

- amount assessed/billed/collected is less than what is due the government



# II EEUU EXPENDITURES

COA Circular Nos. 85-55A/2009-006/2012-003

**ILLEGAL**

contrary to **law**

**IRREGULAR**

deviates from established **rules, regulations,** procedural guidelines, policies, principles or practices that have **gained recognition in law**

**EXCESSIVE**

**immoderate**, beyond requirements

**EXTRAVAGANT**

**lavish**, luxurious, wasteful

**UNNECESSARY**

not **essential**, not supportive of the objectives of the agency, not prudent

**UNCONSCIONABLE**

**unreasonable** and **immoderate**; those incurred in violation of **ethical** and **moral** standards



# Remedies of Persons Determined Liable in Disallowances/Charges

## Period of Appeal:

- Any person aggrieved may within 6 months from receipt of ND/NC appeal in writing
- If not appealed within the prescribed period – ND/NC shall become final & executory
- Filing of an appeal will suspend the running of the prescribed period
- Running of 6 month period shall resume upon receipt of a decision from the Director

**APPEAL**



# Remedies of Persons Determined Liable in Disallowances/Charges

Level of Appeals in COA

**Director**  
(Appeal Memorandum)

within 6 months after receipt of ND/NC (Rule V, RRPC)

**Commission Proper (CP)**  
(Petition for Review)

within the time remaining of the 6 months period, taking into account the suspension of the running period in case of appeals from the Director's decision (Rule VII, RRPC); **only 1 motion for reconsideration** of the decision of the CP shall be entertained to be filed within 30 days from notice of the decision sought to be reconsidered (Rule X, RRPC, as amended by COA Resolution No. 2011-006)

**Supreme Court**  
(Petition for *Certiorari*)

within 30 days from notice of the judgment or final order or resolution of the COA, or within the remaining of the 30 day period, which shall not be less than 5 days if a motion for reconsideration of the decision of the CP was filed (Rule 64, Rules of Court)



THANK

Y  U!!!