Republic of the Philippines
Supreme Court
Manila

EN BANC

RE: CONSULTANCY SERVICES OF HELEN P. MACASAET.

A.M. No. 17-12-02-SC

Present:
GESMUNDO, *CJ.*,
LEONEN,
CAGUIOA,
HERNANDO,
LAZARO-JAVIER,
INTING,
ZALAMEDA,
LOPEZ, M.,*
GAERLAN,
ROSARIO,
LOPEZ, J.,
DIMAAMPAO,
MARQUEZ,
KHO, JR.,
SINGH, *JJ.*

Promulgated:

August 29, 2023

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RESOLUTION

HERNANDO, *J.*:

On July 16, 2019, the Court rendered a Resolution[1] nullifying the Contracts of Services accorded to respondent Helen P. Macasaet (Macasaet) for consultancy services rendered for the Enterprise Information Systems Plan from the years 2010 to 2014 –

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* On official leave.
1 *Rollo*, Vol. II, pp. 804-839.

> **WHEREFORE**, the Court **DECLARES** the subject eight (8) Contracts of Services with Ms. Helen P. Macasaet, for Information and Communications Technology consultancy services in relation to the Supreme Court's Enterprise Information Systems Plan, **VOID *ab initio***.
>
> Ms. Helen P. Macasaet is hereby **DIRECTED** to reimburse all the amounts received as consultancy fees from the subject eight (8) Contracts of Services with the Supreme Court of the Philippines amounting to Eleven Million One Hundred Thousand Pesos (P11,100,000.00) less whatever taxes were withheld within thirty (30) days from finality of this Resolution, with legal interest at the rate of six percent (6%) *per annum* from the expiration of the same thirty (30) days period until the same shall have been fully paid.
>
> **SO ORDERED.**[2]

Now before the Court is Macasaet's Motion for Reconsideration.[3] Macasaet insists that the service contracts in issue are valid. She maintains that she should not be made to reimburse the fees she received on alleged grounds of good faith, unsubstantiated finding of her liability, and unfairness. She argues for her entitlement to payment for the services she rendered based on *quantum meruit*, at the very least.[4]

The Court grants the Motion for Reconsideration in part.

The Contracts were all entered into in good faith, as Associate Justice Alfredo Benjamin S. Caguioa precisely notes, and with such point the Court *En Banc* completely concurs. Thus being the case, it is also opportune to clarify further that the involvement of the following, among other similarly concerned but unnamed Court officials, in the eight subject Contracts were thoroughly untainted with bad faith:

1. **Atty. Eden T. Candelaria**, in her capacity as former Deputy Clerk of Court and Chief Administrative Officer, having acted as the Court's signatory to the eight subject Contracts;

2. **Atty. Ma. Lourdes Oliveros**, in her capacity as former Judicial Staff Head of the Office of the Chief Justice, having –
   (a) Witnessed the signing of the eight subject Contracts,
   (b) Recommended with Atty. Edilberto A. Davis the issuance of the Certificate of Final Completion for the first Contract of Service,
   (c) Recommended to the former Chief Justice the approval of the April 16, 2014 Memorandum as regards the need for a technical and policy consultant for the implementation of the Updated Enterprise Information Systems Plan (EISP), leading to Macasaet's continued engagement, and

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2 Id. at 838.
3 Id. at 1016-1038.
4 Id. at 1029.

(d) Referred to the Procurement Planning Committee the Terms of Reference for the consultancy on the implementation of the Updated EISP;

3. **Atty. Michael B. Ocampo**, in his capacity as former Court Attorney VI in the Office of the Chief Justice, having –
   (a) Recommended with Atty. Edilberto A. Davis the issuance of the Joint Memorandum dated September 12, 2013 and Memorandum dated May 20, 2014, which determined Macasaet as the most qualified among the proposed consultants, and consequently recommended Macasaet's engagement for procurement,
   (b) Certified to the completion of the deliverables for the first Contract of Service,
   (c) Issued the April 16, 2014 Memorandum as regards the need for a technical and policy consultant,
   (d) Witnessed the signing of the eight subject Contracts,
   (e) Recommended the issuance of the Certificate of Completion for the eight subject Contracts, and
   (f) Recommended with Atty. Edilberto A. Davis the extension of Macasaet's Contracts of Service;

4. **Mr. Edilberto A. Davis**, in his capacity as former Acting Chief of the Office of the Management Information Systems Office, having –
   (a) Recommended Macasaet as consultant for the Court's disputed Enterprise Information Systems Plan project,
   (b) Recommended with Atty. Ma. Lourdes Oliveros the issuance of the Certificate of Final Completion for the first Contract of Service, and
   (c) Prepared and signed with Atty. Michael B. Ocampo the Joint Memoranda recommending Macasaet as such consultant;
   (d) Recommended with Atty. Michael B. Ocampo the extension of Macasaet's Contracts of Service;

5. **Atty. Maria Carina M. Cunanan**, in her capacity as former Assistant Chief of the Office of Administrative Services and Chairperson of the Procurement Planning Committee, having –
   (a) Issued the September 4, 2013 Memorandum recommending to the former Chief Justice the approval of the Terms of Reference (TOR) of the subject consultancy agreement, and
   (b) Referred to Hon. Raul B. Villanueva the approved authority for the procurement of Macasaet's consultancy services, the Certificate of Availability of Funds (CAF) therefor, and the TOR;

6. **Hon. Raul B. Villanueva**, in his capacity as former Deputy Court Administrator and Chairperson of the Bids and Awards Committee (BAC-CS), having recommended to the former Chief Justice that the

BAC-CS would not be involved in the procurement of Macasaet's consultancy services;

7. **Ms. Estrella D. Eje**, in her capacity as former Chief Judicial Staff Officer, having issued the CAF for the first Contract of Service;

8. **Court of Tax Appeals Associate Justice Corazon G. Ferrer-Flores**, in her capacity as former Deputy Clerk of Court and Chief of the Fiscal Management and Budget Office (FMBO), having noted the CAF for the first Contract of Service; and

9. **Atty. Ruby C. Esteban-Garcia**, in her capacity as Assistant Chief of the FMBO, having issued the CAF for the second Contract of Service.

However, the eight subject Contracts of Services are void, and this is a finding which the Court finds no cogent reason to reverse.

It remains that Atty. Eden T. Candelaria held no proper authority from the Court *En Banc* when she signed for the latter and contracted with Macasaet in the eight Contracts, despite the legal requirements in Sections 4 (b)[5] and 5[6] of Executive Order No. 423,[7] and beyond the enumerated cases and matters which

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[5] SECTION 4. *Approval of Government Contracts Entered Into Through Alternative Methods of Procurement.* —

a. x x x

b. *For Government Contracts Involving An Amount Below Five Hundred Million Pesos (P500 Million).* — Except for Government contracts required by law to be acted upon and/or approved by the President, the Heads of the Procuring Entities shall likewise have full authority to give final approval and/or to enter into Government contracts of their respective agencies, entered into through alternative methods of procurement allowed by law. *Provided*, that the Department Secretary certifies under oath that the contract has been entered into in faithful compliance with all applicable laws and regulations.

The Heads of the Procuring Entities may delegate in writing this full authority to give final approval and/or to enter into Government contracts involving an amount below Five Hundred Million Pesos (P500 Million) entered into through alternative methods of procurement allowed by law, as circumstances may warrant (i.e., decentralization of procurement in a Government Agency), subject to existing laws and such limitations imposed by the Head of the Procuring Entity concerned (Section 5(j), Republic Act No. 9184).

[6] SECTION 5. *Authority to Bind the Government.* — All Government contracts shall require the approval and signature of the respective Heads of the Procuring Entities or their respective duly authorized officials, as the case may be, as required by law, applicable rules and regulations, and by this Executive Order, before said Government contracts shall be considered approved in accordance with law and binding on the government, except as may be otherwise provided in Republic Act No. 9184. For Government contracts required by law to be acted upon and/or approved by the President, Section 6 of this Executive Order governs the process by which such Government contracts shall be considered entered into with authority and binding on the Government.

The Heads of the Procuring Entities or their respective duly authorized officials, as the case may be, shall be responsible and accountable for ensuring that all Government contracts they approve and/or enter into are in accordance with existing laws, rules and regulations and are consistent with the spending and development priorities of Government.

All Government contracts entered into in violation of the provisions of law, rules and regulations, and of this Executive Order shall be considered contracts entered into without authority and are thus invalid and not binding on the Government.

[7] *Repealing Executive Order No. 109-A Dated September 18, 2003 Prescribing the Rules and Procedures on the Review and Approval of All Government Contracts to Conform with Republic Act No. 9184, Otherwise Known as "The Government Procurement Reform Act,"* April 30, 2005.

the Chief Justice alone may act upon as allowed in Administrative Matter No. 99-12-08-SC (Revised).[8] Macasaet's technical qualifications, despite being in the higher – or even in the highest – tiers in her corporate profession, simply did not fit the government rules and standards in hiring and procurement. No CAFs accompanied the third up to the eighth Contracts of Services, contrary to Secs. 46,[9] 47,[10] and 48[11] of Book V, Title I, Subtitle B of the Administrative Code of 1987.

These facts are sufficient to invalidate the eight subject Contracts of Services. Macasaet not having advanced any *new* argument or reason to dispute these findings for the Court to uphold the Contracts on reconsideration, their nullity is deemed uncontroverted and permanent.

The issue left here for the Court's reconsideration and final determination is Macasaet's entitlement to payment for services actually performed, and, if so, how much.

The amount of PHP 11,100,000.00 allegedly equivalent to the reasonable fees owing to Macasaet under the void Contracts of Services has already been paid to her. With Macasaet's refusal to recognize the Court's earlier directive to return the said amount, this practically constitutes a claim of money based on *quantum meruit* against the Supreme Court.

In contracts with the government involving public funds, a party thereto is allowed under case law[12] to be reasonably reimbursed for their services rendered based on *quantum meruit* despite the eventual nullification of the contract.

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[8] *Referral of Administrative Matters and Cases to the Divisions of the Court, the Chief Justice, and Chairmen of the Divisions, April 22, 2003.*

[9] SECTION 46. *Appropriation before Entering into Contract.* — (1) No contract involving the expenditure of public funds 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;

x x x

[10] SECTION 47. *Certificate Showing Appropriation to Meet Contract.* — Except in the case of a contract for personal service, for supplies for current consumption or to be carried in stock not exceeding the estimated consumption for three (3) months, or banking transactions of government-owned or controlled banks, no contract involving the expenditure of public funds by any government agency shall be entered into or authorized unless the proper accounting official of the agency concerned shall have certified to the officer entering into the obligation that funds have been duly appropriated for the purpose and that the amount necessary to cover the proposed contract for the current calendar year is available for expenditure on account thereof, subject to verification by the auditor concerned. The certificate signed by the proper accounting official and the auditor who verified it, shall be attached to and become an integral part of the proposed contract, and the sum so certified shall not thereafter be available for expenditure for any other purpose until the obligation of the government agency concerned under the contract is fully extinguished.

[11] SECTION 48. *Void Contract and Liability of Officer.* — Any contract entered into contrary to the requirements of the two (2) immediately preceding sections shall be void x x x.

[12] *Geronimo v. Commission on Audit*, G.R. No. 224163, December 4, 2018; *RG Cabrera Corporation, Inc. v. Department of Public Works and Highways*, 797 Phil. 563 (2016); *Department of Public Works and Highways v. Quiwa*, 675 Phil. 12 (2012); *Vigilar, v. Aquino*, 654 Phil. 755 (2011); *Department of Health v. C.V. Canchela & Associates, Architects*, 511 Phil. 654 (2005); *EPG Construction Co. v. Vigilar*, 407 Phil. 58 (2001); *Melchor v. Commission on Audit*, 277 Phil. 801 (1991); *Eslao v. Commission on Audit*, 273 Phil. 97 (1991); *Royal Trust Construction v. Commission on Audit*, G.R. No. 84202, November 23, 1988 (Resolution).

When a money claim is based on *quantum meruit*, the amount of recovery should be the reasonable value of the thing or services rendered, regardless of any agreement as to value.[13] Determination of such reasonable value is purely a factual matter, which demands reception and evaluation of competent evidence.[14] Formulating findings of facts, however, is usually a duty better left to the competence of trial courts and agencies specializing on the subject matter. Unless outside the perimeter of the general rule,[15] the Supreme Court shall remain a scale of pure law, not a trier of facts and evidence.

Debts and claims based on *quantum meruit* against the government are within the jurisdiction of the Commission on Audit (COA). Commonwealth Act No. 327,[16] as amended by Presidential Decree No. 1445,[17] states in pertinent part:

> Section 26. *General jurisdiction.* — The authority and powers of the Commission [on Audit] shall extend to and comprehend all matters relating to auditing procedures, systems and controls, the keeping of the general accounts of the Government, the preservation of vouchers pertaining thereto for a period of ten years, the examination and inspection of the books, records, and papers relating to those accounts; and the audit and settlement of the accounts of all persons respecting funds or property received or held by them in an accountable capacity, as well as the examination, audit, and settlement of all debts and claims of any sort due from or owing to the Government or any of its subdivisions, agencies and instrumentalities. x x x

This audit jurisdiction of the COA was more specifically classified as *original* and delineated under Sec. 1, Rule II of the 2009 Revised Rules of Procedures of the COA:

> Section 1. *Original Jurisdiction.* — The Commission Proper shall have original jurisdiction over:
>
> a) money claim against the Government; x x x

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[13] *Metro Laundry Services v. Commission on Audit*, G.R. No 252411, February 15, 2022 (Resolution).

[14] Id.

[15] Analogous application to this case is the exceptions to the general rule that the Supreme Court may address only pure questions of law in a petition for review on *certiorari*, enumerated in *Office of the Ombudsman v. Bernardo*, 705 Phil. 524, 534-535 (2013): "(1) when the conclusion is a finding grounded entirely on speculation, surmises and conjectures; (2) when the inference made is manifestly mistaken, absurd or impossible; (3) when there is a grave abuse of discretion; (4) when the judgment is based on a misapprehension of facts; (5) when the findings of fact are conflicting; (6) when the Court of Appeals, in making its findings, went beyond the issues of the case and the same is contrary to the admissions of both appellant and appellee; (7) when the findings are contrary to those of the trial court; (8) when the findings of fact are conclusions without citation of specific evidence on which they are based; (9) when the findings set forth in the petition as well as in the petitioner's main and reply briefs are not disputed by the respondents; and (10) when the findings of fact of the Court of Appeals are premised on the supposed absence of evidence and contradicted by evidence on record."

[16] Entitled "*AN ACT FIXING THE TIME WITHIN WHICH THE AUDITOR GENERAL SHALL RENDER HIS DECISIONS AND PRESCRIBING THE MANNER OF APPEAL THEREFROM.*" Approved: June 18. 1938.

[17] Entitled "*ORDAINING AND INSTITUTING A GOVERNMENT AUDITING CODE OF THE PHILIPPINES.*" Dated: June 11, 1978.

By *original*, one may argue that the COA's jurisdiction over these *quantum meruit* claims against the government is not *exclusive*, in that other tribunals may properly take cognizance of the same if instituted before them first. The doctrine of exhaustion of administrative remedies, however, precludes such immediate resort to higher authorities.

It was ratiocinated in *Province of Aklan v. Jody King Construction and Development Corp.*:[18]

> The doctrine of primary jurisdiction holds that if a case is such that its determination requires the expertise, specialized training and knowledge of the proper administrative bodies, relief must first be obtained in an administrative proceeding before a remedy is supplied by the courts even if the matter may well be within their proper jurisdiction. It applies where a claim is originally cognizable in the courts, and comes into play whenever enforcement of the claim requires the resolution of issues which, under a regulatory scheme, have been placed within the special competence of an administrative agency. x x x.
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> x x x x
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> The doctrine of primary jurisdiction does not warrant a court to arrogate unto itself authority to resolve a controversy the jurisdiction over which is initially lodged with an administrative body of special competence.[19]

Metropolitan Manila Development Authority v. D.M. Consunji, Inc.[20] summed up the relevant pieces of jurisprudence in which claims under the principle of *quantum meruit* were referred to the COA's expertise:

> Notably, in several cases, involving money claims against government agencies based on quantum meruit, the claims were properly filed or referred to the COA.
>
> In *Royal Trust Construction v. COA*,[21] the Court directed the COA, in the interest of substantial justice and equity, "to determine on a *quantum meruit* basis the total compensation due to the petitioner for the services rendered by it in the channel improvement of the Betis River in Pampanga and to allow the payment thereof immediately upon completion of the said determination."
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> In *Eslao v. COA*,[22] the Court directed COA "to determine on a *quantum meruit* basis the total compensation due to the contractor for the completed portion of the two public works projects involved and to allow the payment thereof immediately upon the completion of said determination."
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> In *Melchor v. COA*,[23] the Court directed the COA to allow in post-audit the payment of P344,430.80 for the work done by the contractor. The COA was

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18 722 Phil. 315 (2013).
19 Id. at 324-328.
20 G.R. No. 222423, February 20, 2019.
21 Supra note 12.
22 Id.
23 Id.

> "likewise directed to determine on a *quantum meruit* basis the value of the extra works done, and after such determination, to disallow in post-audit the excess payment, if any, made by the petitioner to the contractor. The petitioner shall be personally liable for any such excess payment."
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> In the narration of facts in *EPG Construction Co. v. Vigilar*,[24] the DPWH, which opined that payment of petitioner's money claims should be based on *quantum meruit*, referred petitioner's money claims to the COA, which acted on the same.
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> In *Movertrade Corporation v. COA*,[25] the Court affirmed the COA's ruling of inapplicability of the *quantum meruit* principle since there was a written contract entered into by the parties, and eventually denied petitioner's money claim on the ground of breach of contract.
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> Moreover, the COA itself issued Resolution No. 86-58, dated 15 November 1986, which expresses its Policy on the Recovery by Government Contractors on the Basis of *Quantum Meruit*. The first Whereas clause explicitly recognizes the existence of money claims against the government on the ground of *quantum meruit*, to wit:
>
> > WHEREAS, in the adjudication of claims arising from void government contracts, the issue that is sometimes presented to the Commission on Audit for resolution is whether or not recovery against the government under such contracts may be allowed on the basis of the quantum meruit principle[.][26] (Original citations omitted.)

All of the foregoing, notwithstanding, the Court itself will decide and compute Macasaet's claim under *quantum meruit*.

Firstly, it bears noting that the roster of jurisprudence relaying *quantum meruit* claims against the government to the expertise of the COA did not involve claims against the Court.

Next, the rule that primary or original jurisdiction vested by law upon the specialized government agency shall be respected and exercised are subject to settled exceptions. These exceptions are listed in *Commission on Audit v. Ferrer*:[27]

> [The following are] the exceptions to the general rule on COA's primary jurisdiction over money claims against the government, *viz.*: (a) where there is estoppel on the part of the party invoking the doctrine; (b) where the challenged administrative act is patently illegal, amounting to lack of jurisdiction; (c) where there is unreasonable delay or official inaction that will irretrievably prejudice the complainant; (d) where the amount involved is relatively small so as to make the rule impractical and oppressive; (e) where the question involved is purely legal and will ultimately have to be decided by

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[24] Id.
[25] 770 Phil. 79, 87 (2015).
[26] *Metropolitan Manila Development Authority v. D.M. Consunji, Inc.*, supra note 21.
[27] G.R. No. 218870, November 24, 2020.

> the courts of justice; (f) where judicial intervention is urgent; (g) when its application may cause great and irreparable damage; (h) where the controverted acts violate due process; (i) **when the issue of non-exhaustion of administrative remedies has been rendered moot**; (j) when there is no other plain, speedy and adequate remedy; (k) when strong public interest is involved; and, (l) in *quo warranto* proceedings.[28]

A case or issue is considered moot and academic when it ceases to present a justiciable controversy by virtue of supervening events, so that an adjudication of the case or a declaration on the issue would be of no practical value or use.[29]

Here, the Court has already assumed the duties of a trier of facts and evidence when it issued the Decision in present dispute. It received earlier on and has on hand all the papers and documents necessary to come up with the fair and correct amount appurtenant to Macasaet under the voided Contracts. Thus, it would be superfluous – needlessly bothersome, even – to require the COA to compute the monetary value of Macasaet's reimbursement for her services rendered.

Also, to refer the full disposition of Macasaet's claim to the COA shall defeat the Court's judicial fiscal autonomy.

Maritime Industry Authority v. Commission on Audit[30] defines *fiscal autonomy* as:

> [R]eal fiscal autonomy covers the grant to the Judiciary of the authority to use and dispose of its funds and properties **at will**, free from any outside **control or interference**[.][31] (Emphasis supplied.)

Again, the Court does not discount the COA's authority and competence in matters of government audit. However, Associate Justice Amy C. Lazaro-Javier has carefully pointed out the relevance of *Re: COA Opinion on the Computation of the Appraised Value of the Properties Purchased by the Retired Chief/Associate Justices of the Supreme Court*[32] (Re: COA Opinion) in Macasaet's case at hand. *Re: COA Opinion* already drew the bounds of the COA's scope in audit examinations involving judicial fiscal autonomy:

> The COA's authority to conduct post-audit examinations on constitutional bodies granted fiscal autonomy is provided under Section 2(1), Article IX-D of the 1987 Constitution, which states:
>
> > Section 2. (1) The Commission on Audit shall have the power, authority, and duty to examine, audit, and settle all accounts pertaining to the revenue and receipts of, and expenditures or uses of funds and property, owned or held in trust by, or pertaining to, the Government,

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28 Id.
29 *Oclarino v. Navarro*, G.R. No. 220514, September 25, 2019.
30 750 Phil. 288 (2015).
31 Id. at 328.
32 692 Phil. 147 (2012).

> or any of its subdivisions, agencies, or instrumentalities, including government-owned or controlled corporations with original charters, and on a post-audit basis: (a) constitutional bodies, commissions and offices that have been granted fiscal autonomy under this Constitution.

This authority, however, must be read not only in light of the Court's fiscal autonomy, but also in relation with the constitutional provisions on judicial independence and the existing jurisprudence and Court rulings on these matters.

x x x

One of the most important aspects of judicial independence is the constitutional grant of fiscal autonomy. **Just as the Executive may not prevent a judge from discharging his or her judicial duty (for example, by physically preventing a court from holding its hearings) and just as the Legislature may not enact laws removing all jurisdiction from courts, the courts may not be obstructed from their freedom to use or dispose of their funds for purposes germane to judicial functions.** While, as a general proposition, the authority of legislatures to control the purse in the first instance is unquestioned, any form of interference by the Legislative or the Executive on the Judiciary's fiscal autonomy amounts to an improper check on a co-equal branch of government. **If the judicial branch is to perform its primary function of adjudication, it must be able to command adequate resources for that purpose.** This authority to exercise (or to compel the exercise of) legislative power over the national purse (which at first blush appears to be a violation of concepts of separateness and an invasion of legislative autonomy) is necessary to maintain judicial independence and is expressly provided for by the Constitution through the grant of fiscal autonomy under Section 3, Article VIII. This provision states:

> Section 3. The Judiciary shall enjoy fiscal autonomy. Appropriations for the Judiciary may not be reduced by the legislature below the amount appropriated for the previous year and, after approval, shall be automatically and regularly released.

In *Bengzon v. Drilon*,[33] we had the opportunity to define the scope and extent of fiscal autonomy in the following manner:

> **As envisioned in the Constitution, the fiscal autonomy enjoyed by the Judiciary, the Civil Service Commission, the Commission on Audit, the Commission on Elections, and the Office of the Ombudsman contemplates a guarantee of full flexibility to allocate and utilize their resources with the wisdom and dispatch that their needs require.** It recognizes the power and authority to levy, assess and collect fees, fix rates of compensation not exceeding the highest rates authorized by law for compensation and pay plans of the government and allocate and disburse such sums as may be provided by law or prescribed by them in the course of the discharge of their functions.
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> x x x

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[33] 284 Phil. 245 (1992).

> **The Judiciary, the Constitutional Commissions, and the Ombudsman must have the independence and flexibility needed in the discharge of their constitutional duties. The imposition of restrictions and constraints on the manner the independent constitutional offices allocate and utilize the funds appropriated for their operations is anathema to fiscal autonomy and violative not only of the express mandate of the Constitution but especially as regards the Supreme Court, of the independence and separation of powers upon which the entire fabric of our constitutional system is based.** (Original citations omitted and emphasis supplied.)

The fiscal liberty of the Judiciary is fundamental to its being and meaning as an entity created, protected, and empowered by the Constitution. Moreover, it would inure to the practical benefit of both the Court and Macasaet if the COA's involvement would be dispensed with and the computation will be left to the competence of the Court's in-house fiscal and accounting departments. It is, thus, best to leave the auditing task to the Court's own personnel instead of the COA.

WHEREFORE, the Motion for Reconsideration is **GRANTED IN PART**. The Resolution dated July 16, 2019 is **AFFIRMED** with the following **MODIFICATIONS**:

1. The Office of Administrative Services is hereby **DIRECTED** to:

    a. **DETERMINE**, on a *quantum meruit* basis, the total compensation due to Helen P. Macasaet on the consultancy services done for the Enterprise Information Systems Plan of the Judiciary from the years 2010 to 2014, and

    b. **SUBMIT** to the Court an Evaluation, Report and Recommendation thereon within thirty (30) days from receipt of notice, copy furnished the Commission on Audit;

2. Upon such determination of the said amount by the Office of Administrative Services, Helen P. Macasaet:

    a. Is **ALLOWED** to retain the same, and

    b. Is **DISALLOWED** to retain the amount in excess thereof, if any, and is to **RETURN** the said excess amount to the Court within ten (10) days from receipt of notice.

The subject eight Contracts of Services with Helen P. Macasaet for Information and Communications Technology consultancy services in relation to the Supreme Court's Enterprise Information Systems Plan remains **VOID *ab initio***.

SO ORDERED.

RAMON PAUL L. HERNANDO
Associate Justice

WE CONCUR:

ALEXANDER G. GESMUNDO
Chief Justice

MARVIC M. V. F. LEONEN
Associate Justice

See Separate Concurring & Dissenting Opinion

ALFREDO BENJAMIN S. CAGUIOA
Associate Justice

AMY C. LAZARO-JAVIER
Associate Justice

HENRI JEAN PAUL B. INTING
Associate Justice

RODIL V. ZALAMEDA
Associate Justice

ON OFFICIAL LEAVE
MARIO V. LOPEZ
Associate Justice

SAMUEL H. GAERLAN
Associate Justice

RICARDO R. ROSARIO
Associate Justice

JHOSEP Y. LOPEZ
Associate Justice

JAPAR B. DIMAAMPAO
Associate Justice

JOSE MIDAS P. MARQUEZ
Associate Justice

ANTONIO T. KHO, JR.
Associate Justice

MARIA FILOMENA D. SINGH
Associate Justice