



**Republic of the Philippines  
Supreme Court  
Manila**

EN BANC

**PHILIPPINE INTERNATIONAL  
TRADING CORPORATION,**  
Petitioner,

**G.R. No. 205837**

Present:

SERENO, *CJ.*,\*  
CARPIO,\*\*  
VELASCO, JR.,\*\*\*  
LEONARDO-DE CASTRO,  
PERALTA,  
BERSAMIN,  
DEL CASTILLO,  
PERLAS-BERNABE,  
LEONEN,  
JARDELEZA,\*\*\*\*  
CAGUIOA,  
MARTIRES,  
TIJAM,  
REYES, JR.,\*\*\* and  
GESMUNDO, *JJ.*

- versus -

**COMMISSION ON AUDIT,**  
Respondent.

Promulgated:

November 21, 2017

*[Signature]*

X ----- X

**DECISION**

**LEONARDO-DE CASTRO, J.:**

This treats of the petition for *certiorari*<sup>1</sup> filed by Philippine International Trading Corporation (PITC), which seeks to annul and set aside the Decision<sup>2</sup> No. 2013-016 dated January 30, 2013 of the Commission on Audit (COA). In the assailed decision, the COA denied PITC's request for the amendment of certain provisions of the 2010 Annual Audit Report (AAR)<sup>3</sup> of PITC, which relate to the payment and accrual of liability for retirement benefits under Section 6 of Executive Order No. 756.

\* On leave.

\*\* Per Special Order No. 2519 dated November 21, 2017.

\*\*\* On official leave.

\*\*\*\* No part.

<sup>1</sup> *Rollo*, pp. 3-14.

<sup>2</sup> Id. at 15-20; signed by Commissioners Ma. Gracia M. Pulido Tan, Juanito G. Espino, Jr., and Heidi L. Mendoza.

<sup>3</sup> Id. at 21-26.

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### The Facts

PITC is a government-owned and controlled corporation that was created under Presidential Decree No. 252<sup>4</sup> issued by then President Ferdinand E. Marcos on July 21, 1973. Thereafter, said law was repealed by Presidential Decree No. 1071,<sup>5</sup> which was issued on January 25, 1977.

On December 28, 1981, President Marcos issued Executive Order No. 756,<sup>6</sup> which authorized the reorganization of PITC. Section 6 thereof states:

SECTION 6. *Exemption from OCPC.* — In recognition of the special nature of its operations, the Corporation shall continue to be exempt from the application of the rules and regulations of the Office of the Compensation and Position Classification or any other similar agencies that may be established hereafter as provided under Presidential Decree No. 1071. Likewise, **any officer or employee who retires, resigns, or is separated from the service shall be entitled to one month pay for every year of service computed at highest salary received including all allowances, in addition to the other benefits provided by law, regardless of any provision of law or regulations to the contrary;** *Provided,* That the employee shall have served in the Corporation continuously for at least two years: *Provided, further,* That in case of separated employees, the separation or dismissal is not due to conviction for any offense the penalty for which includes forfeiture of benefits: and *Provided, finally,* That in the commutation of leave credits earned, the employees who resigned, retired or is separated shall be entitled to the full payment therefor computed with all the allowance then being enjoined at the time of resignation, retirement or separation regardless of any restriction or limitation provided for in other laws, rules or regulations. (Emphasis supplied.)

On February 18, 1983, President Marcos issued Executive Order No. 877 that further authorized the reorganization of PITC. Section 1 thereof reads:

1. *Reorganization.* — The Minister of Trade and Industry is hereby designated Chief Executive Officer of the Corporation with full powers to restructure and reorganize the Corporation and to determine or fix its staffing pattern, compensation structure and related organizational requirements. The Chairman shall complete such restructuring and reorganization **within six (6) months** from the date of this Executive Order. All personnel of the Corporation who are not reappointed by the Chairman under the new reorganized structure of the Corporation shall be deemed laid off; provided, **that personnel so laid off shall be entitled to the benefits accruing to separated employees under Executive Order No. 756 amending the Revised Charter of the Corporation.** (Emphasis supplied.)

<sup>4</sup> The Philippine International Trading Corporation Law.

<sup>5</sup> The Revised Charter of the Philippine International Trading Corporation.

<sup>6</sup> Authorizing the Reorganization of the Philippine International Trading Corporation.

Apparently, PITC continued to grant the benefits provided under Section 6 of Executive Order No. 756 to its qualified employees even after the lapse of the six-month period specified in Executive Order No. 877.

The legality of such policy was put in issue and directly resolved by this Court in the **Decision dated June 22, 2010 in G.R. No. 183517**, entitled *Philippine International Trading Corporation v. Commission on Audit*<sup>7</sup> (hereinafter, the Decision in G.R. No. 183517). In said case, the COA disapproved the claim of a retired PITC employee for the payment of retirement differentials based on Section 6 of Executive Order No. 756. PITC's bid to oppugn the COA's disallowance *via* a petition for *certiorari* was dismissed by the Court, ruling in this wise:

As an adjunct to the reorganization mandated under Executive Order No. 756, we find that [Section 6 of Executive Order No. 756] cannot be interpreted independent of the purpose or intent of the law. Rather than the permanent retirement law for its employees that [PITC] now characterizes it to be, we find that the provision of gratuities equivalent to "one month pay for every year of service computed at highest salary received including all allowances" was clearly meant as an incentive for employees who retire, resign or are separated from service during or as a consequence of the reorganization [PITC's] Board of Directors was tasked to implement. **As a temporary measure, it cannot be interpreted as an exception to the general prohibition against separate or supplementary insurance and/or retirement or pension plans under Section 28, Subsection (b) of Commonwealth Act No. 186, amended.** Pursuant to Section 10 of Republic Act No. 4968 which was approved on June 17, 1967, said latter provision was amended to read as follows:

Section 10. Subsection (b) of Section twenty-eight of the same Act, as amended is hereby further amended to read as follows:

(b) Hereafter no insurance or retirement plan for officers or employees shall be created by any employer. All supplementary retirement or pension plans heretofore in force in any government office, agency, or instrumentality or corporation owned or controlled by the government, are hereby declared inoperative or abolished: Provided, That the rights of those who are already eligible to retire thereunder shall not be affected.

x x x x

The dearth of merit in [PITC's] position is rendered even more evident when it is borne in mind that Executive Order No. 756 was subsequently repealed by Executive Order No. 877 which was issued on February 18, 1983 to hasten the reorganization of [PITC], in light of changing circumstances and developments in the world market. x x x.

x x x x

Specifically mandated to be accomplished within the limited timeframe of six months from the issuance of the law, the reorganization under Executive Order No. 877 clearly supplanted that which was provided under Executive Order No. 756. Nowhere is this more evident than Section 4 of said latter law which provides that, "All provisions of Presidential Decree No. 1071 and Executive Order No. 756, as well as of other laws, decrees, executive orders or issuances, or parts thereof that are in conflict with this Executive Order, are hereby repealed or modified accordingly." **In utilizing the computation of the benefits provided under Section 6 of Executive Order No. 756 for employees considered laid off for not being reappointed under [PITC's] new reorganized structure, Executive Order No. 877 was correctly interpreted by [the COA] to evince an intent not to extend said gratuity beyond the six-month period within which the reorganization is to be accomplished.**

X X X X

It doesn't help [PITC's] cause any that Section 6 of Executive Order No. 756, in relation to Section 3 of Executive Order No. 877, was further amended by Republic Act No. 6758, otherwise known as the *Compensation and Classification Act of 1989*. Mandated under Article IX B, Section 5 of the Constitution, Section 4 of Republic Act No. 6758 specifically extends its coverage to government owned and controlled corporations like [PITC]. With this Court's ruling in *Philippine International Trading Corporation v. Commission on Audit* to the effect that [PITC] is included in the coverage of Republic Act No. 6758, it is evidently no longer exempted from OCPC rules and regulations, in keeping with said law's intent to do away with multiple allowances and other incentive packages as well as the resultant differences in compensation among government personnel.<sup>8</sup> (Emphasis supplied, citations omitted.)

PITC moved for a reconsideration of the above ruling, but the same was denied in a Resolution dated August 10, 2010. The Decision in G.R. No. 183517 became final on **September 27, 2010**.

Pending the resolution of the above motion, PITC still allocated part of its Corporate Operating Budget for retirement benefits pursuant to Section 6 of Executive Order No. 756. The amount allocated therefor was ₱46.36 million.

On September 30, 2010, PITC resident COA Auditor Elizabeth Liberato informed PITC that the accrual of the retirement benefits under Section 6 of Executive Order No. 756 was bereft of legal basis, in accordance with the Decision in G.R. No. 183517. PITC was advised to stop the payment of such benefits or reverse the amount already accrued. PITC, on the other hand, argued that it could continue to allocate part of its budget for the aforesaid benefits while its motion for reconsideration was still pending. Should the Court deny its motion, PITC believed that the Decision in G.R. No. 183517 should be applied prospectively.

<sup>8</sup> Id. at 457-464.

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PITC filed a Motion to Admit Second Motion for Reconsideration (MR) with attached Second MR of the Decision in G.R. No. 183517, but the second MR was denied in the Court's Resolution dated November 23, 2010. It was only then that PITC allegedly stopped the monthly accrual of the retirement benefits under Section 6 of Executive Order No. 756.

On November 14, 2011, COA Director IV Jose R. Rocha, Jr., Cluster C, Corporate Government Sector, transmitted to PITC a copy of the 2010 AAR. Paragraphs 1 and 1.7 of the Comments and Observations portion state:

1. Estimated liability for employees' benefits account balance of ₱52.70 million was misstated by ₱46.36 million because management erroneously accrued retirement benefits provided under Section 6 of EO 756. Payments of such benefits to employees retiring after the 1983 reorganization were, likewise, without legal basis.

x x x x

1.7 We did not agree with the view of Management on the matter and we reiterated our recommendation that management stop the payment and the accrual of liability for retirement benefits computed in accordance with Section 6 of EO 756 and de-recognize or reverse the amount already accrued, closing it to the Retained earnings account.<sup>9</sup> (Underscoring omitted.)

In a letter<sup>10</sup> dated June 22, 2012 to the COA Commission Proper, PITC sought the amendment of the 2010 AAR. PITC averred that the Decision in G.R. No. 183517 must be applied prospectively, such that all qualified PITC employees should be allowed to claim their vested rights to the benefits under Section 6 of Executive Order No. 756 upon retirement or resignation, and the computation thereof must be from the time of their employment until September 27, 2010 when the Decision became final.

The COA Commission Proper treated the above letter as an appeal from the decision of the COA Cluster Director approving the 2010 AAR. In the assailed Decision No. 2013-016 dated January 30, 2013, the COA decreed:

**WHEREFORE**, premises considered, the request is **DENIED** and the assailed observation in the 2010 AAR of the PITC **STANDS**.<sup>11</sup>

PITC, thus, filed the present petition for *certiorari*.

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<sup>9</sup> *Rollo*, pp. 25-26.

<sup>10</sup> *Id.* at 27-30.

<sup>11</sup> *Id.* at 19.

### **The Arguments of PITC**

According to PITC, the Decision in G.R. No. 183517 should be applied prospectively from the time it became final on September 27, 2010. To apply said decision retroactively would allegedly unjustly divest qualified PITC employees of their vested rights to receive the benefits under Section 6 of Executive Order No. 756. The six-month period in Executive Order No. 877 was only for the purpose of implementing reorganization, but not for the purpose of amending Section 6 of Executive Order No. 756.

PITC claims that the COA itself deemed Section 6 of Executive Order No. 756 as permanent in nature since the latter never issued any notice of suspension, notice of disallowance or audit observation memorandum against the grant of the retirement benefits in said provision during the years that PITC granted them to its retiring employees.

Prior to the finality of the Decision in G.R. No. 183517, the interpretation that Section 6 of Executive Order No. 756 was permanent in nature was allegedly an existing operative fact upon which PITC and its employees relied in good faith. As such, PITC argues that its employees' entitlement to the benefits under Section 6 of Executive Order No. 756 after two years of service in the company and the computation and allocation of said benefits in PITC's books should only end on September 27, 2010.

PITC prayed for the annulment of the assailed COA Decision No. 2013-016 and the amendment of the 2010 AAR to reflect the fact that PITC's estimated liability for employees' benefits account balance of ₱52.70 million was not misstated.

### **The Arguments of the COA**

In praying for the dismissal of the petition, the COA asserts that when the Court renders a decision that merely interprets a particular provision of law – one that neither establishes a new doctrine nor supplants an old doctrine – the interpretation takes effect and becomes part of the law as of the date when the law was originally passed. The COA points out that the Decision in G.R. No. 183517 did not overrule an old doctrine nor adopt a new one. The Decision simply interpreted Section 6 of Executive Order No. 756 and clarified that the provision was effective in a temporary and limited application when it was correlated with other laws.

The COA also posits that no vested or acquired right can arise from acts or omissions that are against the law or which infringe upon the rights of others. In the Decision in G.R. No. 183517, the Court already declared the illegality of the disbursements and payments of the retirement benefits under Section 6 of Executive Order No. 756 that were granted beyond the period of the reorganization of PITC. The same were held to be contrary to

Section 28(b) of Commonwealth Act No. 186, as amended by Section 10 of Republic Act No. 4968. Thus, the granting of the benefits, no matter how long practiced, cannot give rise to any vested right.

### **The Ruling of the Court**

At the outset, it did not escape our notice that PITC did not first move for a reconsideration of the assailed COA decision before filing the instant petition. Moreover, this is not the first time that PITC made such an omission. In another petition for *certiorari* filed by PITC against COA, which was docketed as G.R. No. 152688, the Court noted that PITC took a similar procedural shortcut. However, said technical issue was resolved as follows:

We first address the failure of the PITC to file a motion for reconsideration of the assailed decision.

As a general rule, a petition for *certiorari* before a higher court will not prosper unless the inferior court has been given, through a motion for reconsideration, a chance to correct the errors imputed to it. This rule, though, has certain exceptions: (1) **when the issue raised is purely of law**, (2) when public interest is involved, or (3) in case of urgency. **As a fourth exception, it was also held that the filing of a motion for reconsideration before availment of the remedy of *certiorari* is not a condition *sine qua non*, when the questions raised are the same as those that have already been squarely argued and exhaustively passed upon by the lower court.**

In the case at bar, a motion for reconsideration may be dispensed with not only because the issue presented is purely of law, but also because the question raised has already been extensively discussed in the decisions of the Director, Corporate Audit Office II and the COA.<sup>12</sup> (Citation omitted; emphasis supplied.)

In the present case, the same situation is availing in that the issue presented in this case is purely of law, *i.e.*, whether the Decision in G.R. No. 183517 should be applied prospectively upon its finality, and the same had already been squarely addressed by the COA in its assailed ruling.

We proceed now to the merits of the case.

Article 8 of the Civil Code declares that “[j]udicial decisions applying or interpreting the laws or the Constitution shall form a part of the legal system of the Philippines.” While decisions of the Court are not laws pursuant to the doctrine of separation of powers, they evidence the laws’ meaning, breadth, and scope and, therefore, have the same binding force as the laws themselves.<sup>13</sup>

<sup>12</sup> *Philippine International Trading Corporation v. Commission on Audit*, 461 Phil. 737, 745 (2003).

<sup>13</sup> *Philippine Long Distance Telephone Company v. Alvarez*, 728 Phil. 391, 416 (2014).

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Article 4 of the Civil Code, on the other hand, enunciates the rule on non-retroactivity of laws, in that “(l)aws shall have no retroactive effect, unless the contrary is provided.”

In respectively arguing for and against the prospective application of the Decision in G.R. No. 183517, both PITC and the COA invoke *Co v. Court of Appeals*<sup>14</sup> that cited, among others, the following ruling in *People v. Jabinal*<sup>15</sup>:

Decisions of this Court, although in themselves not laws, are nevertheless evidence of what the laws mean, and this is the reason why under Article 8 of the New Civil Code, ‘Judicial decisions applying or interpreting the laws or the Constitution shall form a part of the legal system x x x.’ **The interpretation upon a law by this Court constitutes, in a way, a part of the law as of the date that law was originally passed, since this Court’s construction merely establishes the contemporaneous legislative intent that the law thus construed intends to effectuate.** x x x. (Emphasis supplied.)

PITC argues, however, that the COA erred in relying on the second sentence in the above excerpt from *Jabinal*, which PITC dismissed as a “simple statement” that was “just an *obiter dictum* or an incidental remark that this Honorable Court made in passing.”<sup>16</sup>

PITC’s misinformed argument deserves scant consideration.

It was in the **1956** case of *Senarillos v. Hermosisima*<sup>17</sup> that the above pronouncement first came to light. In said case, Senarillos was the Chief of Police of Sibonga, Cebu and he served as such until his suspension by the municipal mayor on January 2, 1952. Senarillos was investigated and tried by a “police committee” composed of three councilors of the municipal council. The committee then rendered an adverse decision on **April 15, 1952** that was approved by the municipal council. Upon Senarillos’s petition, the Court of First Instance of Cebu ordered his reinstatement. The Court affirmed the judgment of the trial court, ruling that the committee had no jurisdiction to investigate Senarillos as the investigation of police officers under Republic Act No. 557<sup>18</sup> must be conducted by the municipal council itself as laid down in *Festejo v. Mayor of Nabua*<sup>19</sup> that was promulgated on **December 22, 1954**.

The Court declared in *Senarillos*:

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<sup>14</sup> 298 Phil. 221, 228-229 (1993).

<sup>15</sup> 154 Phil. 565, 571 (1974).

<sup>16</sup> *Rollo*, p. 235.

<sup>17</sup> 100 Phil. 501 (1956).

<sup>18</sup> Entitled “An Act Providing for the Suspension or Removal of Members of the Provincial Guards, City Police and Municipal Police by the Provincial Governor, City Mayor or Municipal Mayor.” Approved on June 17, 1950.

<sup>19</sup> 96 Phil. 286 (1954).

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That the decision of the Municipal Council of Sibonga was issued before the decision in *Festejo v. Mayor of Nabua* was rendered, would be, at the most, proof of good faith on the part of the police committee, but can not sustain the validity of their action. **It is elementary that the interpretation placed by this Court upon Republic Act [No.] 557 constitutes part of the law as of the date it was originally passed, since this Court's construction merely establishes the contemporaneous legislative intent that the interpreted law carried into effect.**<sup>20</sup> (Emphasis supplied.)

The above ruling had since become the established doctrine on the matter of the effectivity of judicial interpretations of statutes.

In *Columbia Pictures, Inc. v. Court of Appeals*,<sup>21</sup> we expounded on the import of our ruling in *Senarillos* in relation to the rule of non-retroactivity of laws. Thus:

Article 4 of the Civil Code provides that "(l)aws shall have no retroactive effect, unless the contrary is provided.["] Correlatively, Article 8 of the same Code declares that "(j)udicial decisions applying the laws or the Constitution shall form part of the legal system of the Philippines."

Jurisprudence, in our system of government, cannot be considered as an independent source of law; it cannot create law. While it is true that judicial decisions which apply or interpret the Constitution or the laws are part of the legal system of the Philippines, still they are not laws. Judicial decisions, though not laws, are nonetheless evidence of what the laws mean, and it is for this reason that they are part of the legal system of the Philippines. Judicial decisions of the Supreme Court assume the same authority as the statute itself.

Interpreting the aforequoted correlated provisions of the Civil Code and in light of the above disquisition, this Court emphatically declared in *Co vs. Court of Appeals, et al.* that the principle of prospectivity applies not only to original amendatory statutes and administrative rulings and circulars, but also, and properly so, to judicial decisions. x x x.

x x x x

The reasoning behind *Senarillos vs. Hermosisima* that judicial interpretation of a statute constitutes part of the law as of the date it was originally passed, since the Court's construction merely establishes the contemporaneous legislative intent that the interpreted law carried into effect, is all too familiar. **Such judicial doctrine does not amount to the passage of a new law but consists merely of a construction or interpretation of a pre-existing one,** x x x.

**It is consequently clear that a judicial interpretation becomes a part of the law as of the date that law was originally passed, subject only to the qualification that when a doctrine of this Court is overruled and a different view is adopted, and more so when there is a**

<sup>20</sup> *Senarillos v. Hermosisima*, supra note 17 at 504.  
<sup>21</sup> 329 Phil. 875, 905-908 (1996).

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**reversal thereof, the new doctrine should be applied prospectively and should not apply to parties who relied on the old doctrine and acted in good faith.** To hold otherwise would be to deprive the law of its quality of fairness and justice then, if there is no recognition of what had transpired prior to such adjudication. (Emphasis supplied, citations omitted.)

Applying the foregoing disquisition to the present case, the Court disagrees with PITC's position that the Decision in G.R. No. 183517 should be applied prospectively.

As the COA correctly argued, the Decision in G.R. No. 183517 neither reversed an old doctrine nor adopted a new one. The Court merely construed therein the meaning and application of Section 6 of Executive Order No. 756 by taking into consideration the rationale behind the provision, its interplay with pre-existing retirement laws, and the subsequent enactments and statutes that eventually repealed the same. Prior to the Decision in G.R. No. 183517, there was no other ruling from this Court that explained the nature of the retirement benefits under Section 6 of Executive Order No. 756. Thus, the Court's interpretation of the aforesaid provision embodied in the Decision in G.R. No. 183517 retroacts to the date when Executive Order No. 756 was enacted.

PITC's position cannot be legally supported by our decision in *Co*.<sup>22</sup> In *Co*, the Court gave prospective effect to its ruling in *Que v. People*<sup>23</sup> – that even checks to guarantee the performance of an obligation were covered by Batas Pambansa Blg. 22 – as the accused in *Co* relied on an official opinion of the Minister of Justice that such checks were not within the ambit of Batas Pambansa Blg. 22. In this instance, there is no previous administrative interpretation issued by a competent body that PITC could claim to have relied on in good faith.

There is likewise no merit in PITC's contention that the retroactive application of the Decision in G.R. No. 183517 would divest qualified PITC employees of their vested rights to receive the retirement benefits under Section 6 of Executive Order No. 756.

The fact that PITC continued to grant the retirement benefits under Section 6 of Executive Order No. 756 from the time of the issuance of said executive order until the Court's Decision in G.R. No. 183517 does not mean that said benefits ripened into a vested right. As held in *Kapisanan ng mga Manggagawa sa Government Service Insurance System (KMG) v. Commission on Audit*<sup>24</sup>:

The Court has previously held that practice, no matter how long continued, cannot give rise to any vested right if it is contrary to law. The erroneous

<sup>22</sup> *Co v. Court of Appeals*, supra note 14.

<sup>23</sup> 238 Phil. 155 (1987).

<sup>24</sup> 480 Phil. 861, 885-886 (2004), citing *Baybay Water District v. Commission on Audit*, 425 Phil. 326, 341-342 (2002).

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application and enforcement of the law by public officers does not estop the Government from making a subsequent correction of such errors. Where the law expressly limits the grant of certain benefits to a specified class of persons, such limitation must be enforced even if it prejudices certain parties due to a previous mistake committed by public officials in granting such benefit. (Citations omitted.)

In this case, the Court already ruled in G.R. No. 183517 that the grant of the retirement benefits under Section 6 of Executive Order No. 756 was temporary and limited in nature and the same should have been restricted to the six-month period of the mandated reorganization of PITC.

All told, there is no grave abuse of discretion amounting to lack or excess of jurisdiction on the part of the COA for refusing to amend the questioned provisions of the 2010 AAR.

**WHEREFORE**, the petition for *certiorari* is **DISMISSED**.

**SO ORDERED**.

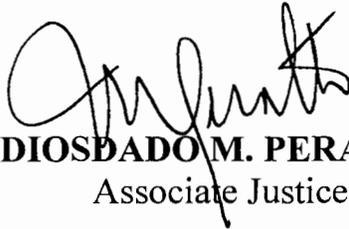
  
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Associate Justice

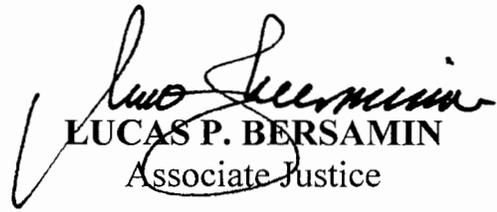
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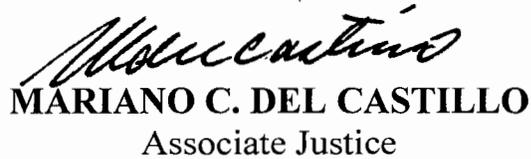
On leave  
**MARIA LOURDES P. A. SERENO**  
Chief Justice

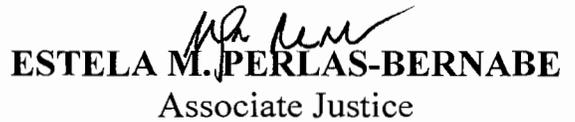
  
**ANTONIO T. CARPIO**  
Acting Chief Justice

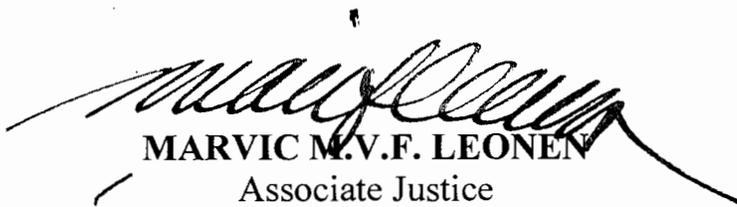
On official leave  
**PRESBITERO J. VELASCO, JR.**  
Associate Justice

  
**DIOSDADO M. PERALTA**  
Associate Justice

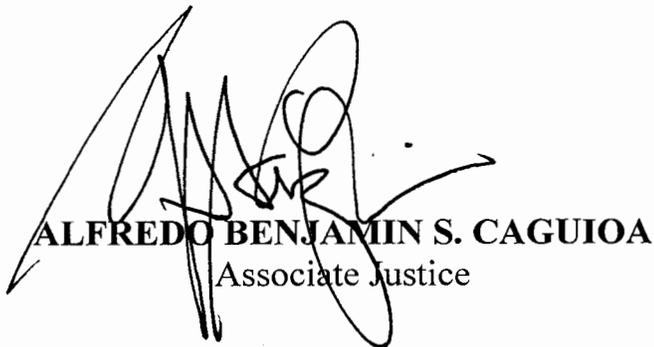
  
**LUCAS P. BERSAMIN**  
Associate Justice

  
**MARIANO C. DEL CASTILLO**  
Associate Justice

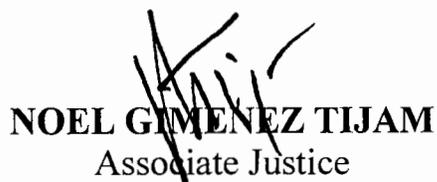
  
**ESTELA M. PERLAS-BERNABE**  
Associate Justice

  
**MARVIC M.V.F. LEONEN**  
Associate Justice

No part  
**FRANCIS H. JARDELEZA**  
Associate Justice

  
**ALFREDO BENJAMIN S. CAGUIOA**  
Associate Justice

  
**SAMUEL R. MARTIRES**  
Associate Justice

  
**NOEL GIMENEZ TIJAM**  
Associate Justice

On Official Leave  
**ANDRES B. REYES, JR.**  
Associate Justice

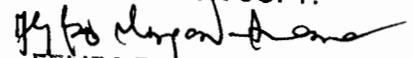
  
**ALEXANDER G. GESMUNDO**  
Associate Justice

**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.

  
**ANTONIO T. CARIPIO**  
Acting Chief Justice

CERTIFIED XEROX COPY:

  
**FELIPA B. ANAMA**  
CLERK OF COURT, EN BANC  
SUPREME COURT