Republic of the Philippines
Supreme Court
Manila

EN BANC

SOCIAL SECURITY SYSTEM (SSS),
Petitioner,

G.R. No. 217075

-versus-

Present:
GESMUNDO, *C.J.*
PERLAS-BERNABE,
LEONEN,*
CAGUIOA,
HERNANDO,
CARANDANG,
LAZARO-JAVIER,
INTING,
ZALAMEDA,
LOPEZ, M.,
DELOS SANTOS,
GAERLAN,
ROSARIO, and
LOPEZ, J., *JJ.*

Promulgated:

COMMISSION ON AUDIT (COA),
Respondent.

June 22, 2021

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D E C I S I O N

ROSARIO, *J.*:

This is a petition for *certiorari* under Rule 64 of the Revised Rules of Court seeking to reverse and set aside the 8 May 2014 Decision[1] and the 20

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* *On official leave.*

1 Annex "A" to the Petition, *Rollo*, p. 30.

November 2014 Resolution[2] of the Commission on Audit (COA) in Decision No. 2014-069.

The Facts

On 6 July 2005, the Social Security Commission (SSC) issued Resolution No. 259, Series of 2005,[3] granting the following:

1. ₱20,000.00 Collective Negotiation Agreement (CNA) incentive to each Social Security System (SSS) employee covered within the collective negotiating unit as of 31 December 2004 and who had at least three (3) months prior service in the SSS; and

2. Counterpart benefit to the CNA Incentive of equivalent amount to SSS personnel who are not covered by the collective negotiating unit, which include confidential, coterminous and contractual employees, lawyers and executives.

On post-audit, the SSS Supervising Auditor, under Notice of Disallowance (ND) No. SSS-2007-001 (2005),[4] dated 9 January 2007, disallowed the above second category benefit (counterpart CNA benefit) in the aggregate amount of ₱6,180,000.00 for violation of Section 3(b) of Administrative Order No. 103, dated 31 August 2004,[5] and Section 3 of Executive Order No. 180, dated June 1, 1987.[6] These provisions prohibit the grant of CNA benefits to high-level and confidential employees, and to those who are not eligible to join the organization of rank-and-file government employees for purposes of collective negotiation since collective negotiation (CN) benefits arise out of membership in the collective negotiation unit.

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2 Annex "B" to the Petition, id. at 36.
3 Annex "F" to the Petition, id. at 47-48.
4 Id. at 38-39.
5 Section 3(b). Suspend the grant of new or additional benefits to full-time officials and employees and officials, except for (i) Collective Negotiation Agreement (CNA) Incentives which are agreed to be given in strict compliance with the provisions of the Public Sector Labor-Management Council Resolutions No. 04, s. 2002 and No. 2, s. 2003, and (ii) those expressly provided by presidential issuance; xxx.
6 SECTION 3. High-level employees whose functions are normally considered as policy-making or managerial or whose duties are of a highly confidential nature ***shall not be eligible to join the organization of rank-and-file government employees***.

Citing the contributions of confidential, coterminous and contractual employees, lawyers and executives to the overall efficiency of their agency, the SSS appealed the disallowance to the Legal Services Sector (LSS) of the COA. However, the latter denied the same in LSS Decision No. 2010-025, dated 5 August 2010. The LSS held, *inter alia*, that only rank-and-file employees are entitled to the benefits and/or incentives arising from the execution of the CNA, and high-level employees, who are not considered party-in-interest to the CNA, are not entitled thereto.

Aggrieved, the SSS filed a petition for review before the COA Commission Proper *En Banc* on 3 January 2011. On 8 May 2014, the COA Commission Proper *En Banc* rendered the assailed Decision No. 2014-069, denying SSS' petition for lack of merit and affirming the decision of the LSS. SSS received the decision on 15 May 2014.

The dispositive portion of COA Decision No. 2014-069 reads:

> **"WHEREFORE**, this Commission hereby **DENIES** the Petition for Review for lack of merit and **AFFIRMS** Legal Services Sector Decision No. 2010-025 dated August 5, 2010 and Notice of Disallowance No. SSS-2007-001 (2005) dated January 9, 2007 disallowing the payment of Counterpart Collective Negotiation Agreement Benefits to Social Security System employees who are not covered by the collective negotiating unit in the total amount of ₱6,180,000.00."[7]

From this decision, the SSS filed a motion for reconsideration on 11 June 2014, but the same was denied by the COA Commission Proper *En Banc*, as shown in the Notice, dated 4 February 2015 and received by SSS on the same date.[8] The Notice states that –

> "Please take notice that the Commission Proper (CP) *en banc* issued a Resolution on November 20, 2014, which reads as follows:
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> x x x x
>
> 'The CP denied the Motion for Reconsideration for lack of merit. The movant failed to raise a new matter or show sufficient ground to justify a reconsideration of COA Decision No. 2014-069 dated May 8, 2014.'"

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7 Id. at 34.

8 Annex "B" to the Petition, *Rollo*, p. 36.

On 13 February 2015, the SSS filed a *Manifestation with Motion for Clarification and Disclosure of Resolution, dated 20 November 2014, and Minutes of the Meeting of the Commission Proper*,[9] requesting that it be provided with a certified true copy of the purported minutes "categorically and squarely addressing and clarifying" how the issues raised in its motion for reconsideration were evaluated and specifically resolved.[10]

On 12 March 2015, the COA responded with a Letter[11] stating that the resolution of the Commission Proper is copied verbatim in the Notice. Further, the COA explained that the format of the Notice denying the motion for reconsideration is expressly allowed by COA Resolution No. 2013-018, dated 30 September 2013, amending Section 12, Rule X of the 2009 Revised Rules of Procedure of the COA.

The Petition and Comment

On 20 March 2015, the SSS filed the instant petition under Rule 64, citing the following grounds for its allowance:

> I. RESPONDENT'S DECISION AFFIRMING ND NO. 2007-001 (2005) DATED 9 JANUARY 2007 AND ITS PURPORTED RESOLUTION DISMISSING PETITIONER'S MR MENTIONED IN THE UNDATED NOTICE OF RESPONDENT'S COMMISSION SECRETARY ARE CONTRARY TO FACTS, LAWS AND THE BASIC NOTION OF FAIR PLAY;
>
> II. RESPONDENT'S DECISION NOT TO DISCLOSE AND FURNISH PETITIONER WITH ITS PURPORTED RESOLUTION DATED 20 NOVEMBER 2014 AND THE MINUTES OF THE MEETING SUPPOSEDLY SIGNED BY THE MEMBERS OF RESPONDENT IS VIOLATIVE OF DUE PROCESS AND AMOUNTS TO GRAVE ABUSE OF DISCRETION AMOUNTING TO LACK OR EXCESS OF JURISDICTION.[12]

In its Comment,[13] filed on 2 November 2015, the COA Commission Proper, through the Office of the Solicitor General, countered that:

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9 Annex "E" to the Petition, id. at 44-46.
10 Id. at 45-46.
11 Id. at 37.
12 Id. at 6-24.
13 Id. at 77-99

I. THE INSTANT PETITION FOR CERTIORARI WAS FILED OUT OF TIME IN VIOLATION OF THE PERTINENT PROVISIONS OF THE RULES OF COURT AND THE 2009 REVISED RULES OF PROCEDURE OF THE COMMISSION ON AUDIT (RRPC);

II. COA DID NOT COMMIT GRAVE ABUSE OF DISCRETION AMOUNTING TO LACK OR EXCESS OF JURISDICTION IN RENDERING THE ASSAILED DECISIONS SINCE THEY ARE IN CONSONANCE WITH PREVAILING LAWS, RULES AND REGULATIONS AND ESTABLISHED JURISPRUDENCE;

III. COA DID NOT COMMIT GRAVE ABUSE OF DISCRETION AMOUNTING TO LACK OR EXCESS OF JURISDICTION IN RENDERING THE ASSAILED DECISIONS SINCE THERE IS LACK OF LEGAL AND FACTUAL BASES FOR PETITIONER TO GRANT COUNTERPART CNA BENEFITS TO EMPLOYEES NOT COVERED BY THE COLLECTIVE NEGOTIATING UNIT;

IV. COA DID NOT COMMIT GRAVE ABUSE OF DISCRETION AMOUNTING TO LACK OR EXCESS OF JURISDICTION SINCE COA VALIDLY RENDERED ITS DECISION ON PETITIONER'S MOTION FOR RECONSIDERATION AND THAT PETITIONER RECEIVED A COPY OF THE COMMISSION PROPER EN BANC RESOLUTION DATED NOVEMBER 20, 2014.

The Issues

Presented, thus, for Our consideration are the following issues: (1) whether the instant petition was timely filed; (2) whether the COA committed grave abuse of discretion in denying SSS' motion for reconsideration through the assailed Notice; and (3) whether the COA committed grave abuse of discretion in upholding the disallowance of the grant of CNA incentives to non-members of the negotiating unit.

The Court's Ruling

The instant petition was filed beyond the 30-day reglementary period provided in Rule 64; thus, COA's 8 May 2014 Decision had already become final and executory when this petition was filed on 20 March 2015.

At the outset, the Court notes that the instant petition was filed out of time. Section 3, Rule 64 of the Rules of Court provides:

> **"SEC. 3.** *Time to file petition.* The petition shall be filed within thirty (30) days from notice of the judgment or final order or resolution sought to be reviewed. The filing of a motion for new trial or reconsideration of said judgment or final order or resolution, if allowed under the procedural rules of the Commission concerned, shall interrupt the period herein fixed. If the motion is denied, the aggrieved party may file the petition within the remaining period, but which *shall not be less than five (5) days* in any event, reckoned from notice of denial."

Petitioner admits that the COA Decision was promulgated on 8 May 2014 and it received a copy thereof on 15 May 2014. Thus, the 30 day-period should have ended on 14 June 2014. However, following Section 3, Rule 64, the period was interrupted when petitioner filed a motion for reconsideration on 11 June 2014, leaving 3 days – extended to 5 days by the same Rule – within which to file this petition.

Since petitioner received a copy of the Notice denying its motion for reconsideration on 4 February 2015, it had 5 more days from said date, or until 9 February 2015 to file its petition before the Court. However, the record shows that petitioner filed its petition only on 20 March 2015 or ***39 days after the last day of filing***. Thus, there is no dispute that petitioner belatedly filed the instant petition before the Court.

COA correctly denied SSS' motion for reconsideration through the Notice, dated 4 February 2015.

Petitioner mistakenly posits that the Notice of denial of its motion for reconsideration, dated and received on 4 February 2015, did not restart the running of its 30-day period to file the instant petition because it was not presented in the format of a resolution. We do not agree.

COA Resolution No. 2013-018 dated 30 September 2013, amending Section 12, Rule X of the 2009 Revised Rules of Procedure of the COA,[14] prescribes the format of the Notice when the COA Commission Proper denies a motion for reconsideration, to wit:

> "NOW, THEREFORE, BE IT RESOLVED, as it is hereby RESOLVED, to modify Section 12, Rule X of the RRPC to read as follows:
>
> 'Section 12. Effect of Motion for Reconsideration and How It is Disposed Of. - xxx xxx xxx
>
> ***In case the Commission Proper denies a Motion for Reconsideration for having been filed out of time, or for failure to raise any new matter or other sufficient ground to justify a reconsideration thereof, the Secretary of the Commission shall issue a Notice to the parties, within five (5) days from the time the relevant Minutes of Meeting of the Commission Proper are signed, informing them of the Resolution of the Commission Proper. The Notice shall be in the form herewith attached as Annex 'A'.***"

The above-stated Annex "A" reads:

> "[COA Letterhead]
> EN BANC
> NOTICE
>
> Sirs/Mesdames:
>
> "Please take notice that the Commission Proper *en banc* issued a Resolution dated _____ which reads as follows:
>
> '[Cite Case No.] (Cite Title of the Case). - The Commission Proper Resolved to DISMISS the Motion for Reconsideration on [CITE GROUND]
>
> Very truly yours,
>
> _____
> Secretary of the Commission'"

We note that this is the very format assumed by the Notice of denial of SSS' motion for reconsideration received by petitioner on 4 February 2015; hence, there is no doubt as to its validity. Petitioner's stance – rejecting this

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[14] Retrieved from https://www.coa.gov.ph/index.php/2013-06-19-13-06-41/rules-and-regulations.

Notice officially prescribed by the COA Rules of Procedure, yet conveniently adopting a mere letter, dated 12 March 2015,[15] as the reckoning point of the period to file a petition before the Court – highlights its awareness that when it filed the instant petition on 20 March 2015, the petition was filed beyond the 30-day reglementary period prescribed in Rule 64.

At any rate, even if the Court were to adopt 12 March 2015 as the date when SSS' period to file this petition restarted, SSS would still have only 5 more days to file the instant petition, or until 17 March 2015. Thus, the filing of the instant petition on 20 March 2015 would still be late.

Assuming arguendo that the petition was timely filed, COA did not commit grave abuse of discretion in affirming the denial of SSS' grant of counterpart CNA benefits to high-ranking officers, managers, lawyers, coterminous and highly confidential employees who are not members of the negotiating unit.

In *Madera vs. Commission on Audit et al.*,[16] this Court, speaking through the Honorable Justice Alfredo Benjamin S. Caguioa, had occasion to explain why judicial review of COA decisions is limited to errors of jurisdiction or to grave abuse of discretion amounting to lack or excess of jurisdiction. Said this Court in that case:

> "The Constitution vests the broadest latitude in the COA in discharging its role as the guardian of public funds and properties. In recognition of such constitutional empowerment, the Court has generally sustained the COA's decisions or resolutions in deference to its expertise in the implementation of the laws it has been entrusted to enforce. ***Thus, the Constitution and the Rules of Court provide the remedy of a petition for certiorari in order to restrict the scope of inquiry to errors of jurisdiction or to grave abuse of discretion amounting to lack or excess of jurisdiction***

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[15] COA Letter stating that the resolution of the Commission Proper is copied verbatim in the Notice. This was COA's response to SSS' *Manifestation*, dated 13 February 2015.

[16] G.R. No. 244128, 8 September 2020.

> ***committed by the COA***. For this purpose, grave abuse of discretion means that there is, on the part of the COA, an evasion of a positive duty or a virtual refusal to perform a duty enjoined by law or to act in contemplation of law, such as when the assailed decision or resolution rendered is not based on law and the evidence but on caprice, whim and despotism." (emphasis supplied)

In this case, the COA committed no such abuse. Petitioner SSS failed to show that in affirming the subject notices of denial, the COA rendered a decision that was not based on law and evidence.

On the contrary, in ruling that only rank-and-file employees are entitled to the benefits and/or incentives arising from the execution of the CNA, and that high-level employees – such as lawyers, managers, executives, coterminous and highly confidential employees, who are not parties-in-interest to the CNA – are not entitled thereto, the COA applied the following laws and regulations: (1) Presidential Decree No. 1597; (2) Executive Order No. 180; (3) Administrative Order No. 103 s. 2004; (4) PSLMC Resolution No. 4 s. 2002 and PSLMC Resolution No. 2 s. 2003; (5) Administrative Order No. 135; and (6) DBM Budget Circular 2006-1. We tackle each legal basis below.

Section 5 of Presidential Decree No. 1597 (1978) states that allowances, honoraria and other fringe benefits which may be granted to government employees, whether payable by their respective offices or by other agencies of government, shall be ***subject to the approval of the President*** upon recommendation of the Commissioner of the Budget. Stated otherwise, only those allowances and incentives specifically authorized by the President may be given.

In turn, Section 3 of Executive Order No. 180, issued by Former President Corazon C. Aquino on 1 June 1987, specifically states that high-level employees, whose functions are normally considered as ***policy-making or managerial or whose duties are of a highly confidential nature shall not be eligible to join the organization of rank-and-file government employees***.

Further, Section 3(b) of Administrative Order No. 103, issued on 31 August 2004 by Former President Gloria Macapagal-Arroyo, suspends the grant of new or additional benefits to full-time officials and employees and officials, except for CNA Benefits, which are to be given only upon ***strict compliance*** with PSLMC Resolution No. 4, s. 2002, and PSLMC Resolution No. 2, s. 2003.

In turn, the above-mentioned PSLMC Resolutions 4 and 2 provide for the grant of CNA Benefits ***only to rank-and-file employees*** of government-owned and controlled corporations, government financial institutions, national government agencies, local government units, and state universities and colleges.

Section 2 of Administrative Order No. 135, issued on 27 December 2005 by former President Gloria Macapagal-Arroyo, reiterates the limit of the ***grant of CNA Benefits only to rank-and-file employees of the government.***

Section 4.2 of Department of Budget and Management (DBM) Budget Circular 2006-1, dated 1 February 2006, defines rank-and-file employees as ***those who are not managerial employees; not coterminous employees; and not highly confidential employees.***

Taking all the foregoing provisions together, the inescapable conclusion is that high-level managerial and confidential employees are not entitled to CNA benefits because they cannot become members of the negotiating unit. It is of no moment that high-level managerial and confidential employees also contributed to the efficiency of the agency. The laws are very clear in stating that only rank-and-file employees who are members of the negotiating unit are entitled to CNA benefits.

Moreover, the Court finds that the grant of "counterpart" CNA incentives in ***the fixed amount of ₱20,000.00 is contrary to Section 5.6 of DBM Budget Circular No. 2006-1*** insofar as the same prescribes that no incentive amount shall be predetermined in the CNAs since the amount of

incentive ought to be dependent on the cost-cutting measures specified under the CNA or its supplements.

For all the foregoing reasons, the Court finds that the COA committed no grave abuse of discretion in upholding the disallowance of the grant of CNA "counterpart" incentives to highly confidential and coterminous employees of the SSS who are not members of the negotiating unit, including lawyers and executives.

The certifying and approving officers and the individual employees are all liable to return the disallowed amounts.

In the 2020 case of *SSS vs. COA*[17] (*SSS 2020*), the Court, speaking through the Honorable Associate Justice C. Amy Lazaro-Javier, enumerated the statutory provisions that identify the persons liable to return the disallowed amounts. Thus:

1. Section 43, Chapter V, Book VI of the 1987Administrative Code:

> **Section 43.** *Liability for Illegal Expenditures.* - Every expenditure or obligation authorized or incurred in violation of the provisions of this Code or of the general and special provisions contained in the annual General or other Appropriations Act shall be void. ***Every payment made in violation of said provisions shall be illegal and every official or employee authorizing or making such payment, or taking part therein, and every person receiving such payment shall be jointly and severally liable to the Government for the full amount so paid or received.***
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> xxx xxx xxx

2. Sections 38 and 39, Chapter 9, Book I, of the 1987 Administrative Code:

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[17] G.R. No. 244336, 6 October 2020.

Section 38. *Liability of Superior Officers.* -

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

(2) Any public officer who, without just cause, neglects to perform a duty within a period fixed by law or regulation, or within a reasonable period if none is fixed, shall be liable for damages to the private party concerned without prejudice to such other liability as may be prescribed by law.

(3) A head of a department or a superior officer shall not be civilly liable for the wrongful acts, omissions of duty, negligence, or misfeasance of his subordinates, unless he has actually authorized by written order the specific act or misconduct complained of.

Section 39. *Liability of Subordinate Officers.* - No subordinate officer or employee shall be civilly liable for acts done by him in good faith in the performance of his duties. However, he shall be liable for willful or negligent acts done by him which are contrary to law, morals, public policy and good customs even if he acted under orders or instructions of his superiors.

3. Section 52, Chapter 9, Title I-B, Book V of the 1987 Administrative Code:

Section 52. *General Liability for Unlawful Expenditures.* - Expenditures of government funds or uses of government property in violation of law or regulations ***shall be a personal liability of the official or employee found to be directly responsible therefor.***

4. Sections 102 and 103, Ordaining and Instituting a Government Auditing Code of the Philippines:

Section 102. *Primary and secondary responsibility.*

1. The head of any agency of the government is immediately and primarily responsible for all government funds and property pertaining to his agency.

2. Persons entrusted with the possession or custody of the funds or property under the agency head shall be immediately responsible to him, without prejudice to the liability of either party to the government.

Section 103. *General liability for unlawful expenditures.* Expenditures of government funds or uses of government property in

violation of law or regulations shall be a personal liability of the official or employee found to be directly responsible therefor.

5. Section 49 of Presidential Decree 1177 (PD 1177) or the Budget Reform Decree of 1977:

Section 49. *Liability for Illegal Expenditure*. Every expenditure or obligation authorized or incurred in violation of the provisions of this Decree or of the general and special provisions contained in the annual General or other Appropriations Act shall be void. Every payment made in violation of said provisions shall be illegal and ***every official or employee authorizing or making such payment, or taking part therein, and every person receiving such payment shall be jointly and severally liable to the Government for the full amount so paid or received.***

XXX XXX XXX

6. Section 19 of the Manual of Certificate of Settlement and Balances:

19.1 The liability of public officers and other persons for audit disallowances shall be determined on the basis of: (a) the nature of the disallowance; (b) the duties, responsibilities or obligations of the officers/persons concerned; (c) the extent of their participation or involvement in the disallowed transaction; and (d) the amount of losses or damages suffered by the government thereby. The following are illustrative examples:

19.1.1 Public officers who are custodians of government funds and/or properties shall be liable for their failure to ensure that such funds and properties are safely guarded against loss or damage; that they are expended, utilized, disposed of or transferred in accordance with law and regulations, and on the basis of prescribed documents and necessary records.

19.1.2 Public officers who certify to the necessity, legality and availability of funds/budgetary allotments, adequacy of documents, etc. involving the expenditure of funds or uses of government property shall be liable according to their respective certifications.

19.1.3 Public officers who approve or authorize transactions involving the expenditure of government funds and uses of government properties shall be liable for all losses arising out of their negligence or failure to exercise the diligence of a good father of a family. (emphasis supplied)

On the other hand, in *Madera, et. al v. COA*[18] (*Madera*), the Court summarized the rules regarding the liability of the certifying and approving

[18] G.R. No. 244128, 8 September 2020.

officers and recipient employees, as follows:

> "1. If a Notice of Disallowance is set aside by the Court, no return shall be required from any of the persons held liable therein.
>
> 2. If a Notice of Disallowance is upheld, the rules on return are as follows:
>
> a) Approving 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 consistent with Section 38 of the Administrative Code of 1987.
>
> b) Approving and certifying officers who are clearly shown to have acted in bad faith, malice, or gross negligence are, pursuant to Section 43 of the Administrative Code of 1987, solidarity liable to return only the net disallowed amount which, as discussed herein, excludes amounts excused under the following Sections 2c and 2d.
>
> c) Recipients - whether approving or certifying officers or mere passive recipients - are liable to return the disallowed amounts respectively received by them, unless they are able to show that the amounts they received were genuinely given in consideration of services rendered.
>
> d) The Court may likewise excuse the return of recipients based on undue prejudice, social justice considerations, and other *bona fide* exceptions as it may determine on a case to case basis."

Applying the law, and the cases of *SSS 2020* and *Madera* to the instant case, the Court finds that ***the approving and certifying officers of SSS who authorized the payment of the disallowed amounts and the employees who received the same are liable to return them.***

While there is a presumption that the approving and certifying officers granted the disallowed benefits acted in good faith in the performance of their official duties, this ***presumption of good faith fails when an explicit law, rule, or regulation has been violated.***[19]

As the Court has previously stated, in granting the CNA to high ranking officials and non rank-and-file employees, the approving and certifying

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[19] *SSS vs. COA,* supra note 11.

officers violated the following laws and regulations: (1) Presidential Decree No. 1597; (2) Executive Order No. 180; (3) Administrative Order No. 103 s. 2004; (4) PSLMC Resolution No. 4 s. 2002 and PSLMC Resolution No. 2 s. 2003; (5) Administrative Order No. 135; and (6) DBM Budget Circular 2006-1. These laws were already in force at the time when the officials concerned wrongfully and willfully granted the CNA benefits. Thus, good faith cannot be appreciated on their part and they must be made to return the disallowed amounts.

The *SSS 2020* and *Madera* cases also support Our conclusion that the recipient employees are liable to return the disallowed payments on ground of *solutio indebiti*, as a result of the mistake in payment. The recipient employees are clearly disqualified from receiving the disallowed CNA incentives and prejudice to the government would result if they do not return what they unduly received.

WHEREFORE, the petition is **DISMISSED**. The 8 May 2014 Decision and the 20 November 2014 Resolution of the Commission on Audit in Decision No. 2014-069, respectively, are **AFFIRMED**.

SO ORDERED.

RICARDO R. ROSARIO
Associate Justice

WE CONCUR:

ALEXANDER G. GESMUNDO
Chief Justice

ESTELA M. PERLAS-BERNABE
Associate Justice

on official leave
MARVIC M. V. F. LEONEN
Associate Justice

ALFREDO BENJAMIN S. CAGUIOA
Associate Justice

RAMON PAUL L. HERNANDO
Associate Justice

ROSMARI D. CARANDANG
Associate Justice

AMY C. LAZARO-JAVIER
Associate Justice

HENRI JEAN PAUL B. INTING
Associate Justice

RODIL V. ZALAMEDA
Associate Justice

MARIO V. LOPEZ
Associate Justice

EDGARDO L. DELOS SANTOS
Associate Justice

SAMUEL H. GAERLAN
Associate Justice

JHOSEP Y. LOPEZ
Associate Justice

CERTIFICATION

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

ALEXANDER G. GESMUNDO
Chief Justice