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Republic of the Philippines
Supreme Court
Baguio City

SECOND DIVISION

AMELIA AQUINO, RODOLFO TAGGUEG, JR.,* ADELAIDA HERNANDEZ and LEOPOLDO BISCOCHO, JR.,
Petitioners,

- versus -

PHILIPPINE PORTS AUTHORITY,
Respondent.

G.R. No. 181973

Present:

CARPIO,
Chairperson,
BRION,
DEL CASTILLO,
PEREZ, and
PERLAS-BERNABE, *JJ.*

Promulgated:
APR 1 7 2013

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DECISION

PEREZ, *J.*:

Before this Court is a Petition for Review on Certiorari[1] under Rule 45 of the Rules of Court praying that the Decision[2] dated 29 August 2007 of the Court of Appeals (CA) in CA-G.R. SP No. 91743 be set aside. In the assailed decision, the CA reversed the 10 August 2005 Decision[3] and 15 September 2005 Order[4] of the Regional Trial Court (RTC), Branch 55, Manila.

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* The certification against forum shopping stated "RODOLFO TAGGUEG, JR." instead of "ALFONSO TAGGUEG, JR."

1 *Rollo*, pp. 9-34.

2 Id. at 35-44. Penned by Associate Justice Normandie B. Pizarro with Associate Justices Edgardo P. Cruz and Fernanda Lampas Peralta concurring.

3 Id. at 47-58. Penned by Acting Presiding Judge Manuel M. Barrios.

4 Records, pp. 582-583.

Background of the case

The Congress of the Philippines passed on 21 August 1989[5] Republic Act (R.A.) No. 6758 entitled "*An Act Prescribing a Revised Compensation and Position Classification in the Government and for Other Purposes*" otherwise known as *The Salary Standardization Law.*

Before the law, or on 31 August 1979, then President Ferdinand E. Marcos issued Letter of Implementation No. 97 (LOI No. 97), authorizing the implementation of standard compensation position classification plans for the infrastructure/utilities group of government-owned or controlled corporations. On the basis thereof, the Philippine Ports Authority (PPA) issued Memorandum Circular No. 57-87 dated 1 October 1987 which granted to its officials holding managerial and supervisory positions representation and transportation allowance (RATA) in an amount equivalent to 40% of their basic salary.[6]

Thereafter, on 23 October 1989, PPA issued Memorandum Circular No. 36-89, which extended the RATA entitlement to its Section Chiefs or heads of equivalent units, Terminal Supervisors and senior personnel at the rate of 20% of their basic pay.[7] And, on 14 November 1990, PPA issued Memorandum Circular No. 46-90, which adjusted effective 1 January 1990, the RATA authorized under Memorandum Circular No. 36-89, from 20% to 40% based on the standardized salary rate.[8]

The continued validity of the RATA grant to the maximum ceiling of 40% of basic pay finds support from the Opinions[9] rendered by the Office of the Government Corporate Counsel (OGCC), Department of Justice.

Finding justification in the increase in salary due these officials brought about by the standardization mandated by R.A. No. 6758, PPA paid RATA differentials to its officials.

The Commission on Audit (COA) Corporate Auditor, however, in a letter dated 14 November 1990, addressed to PPA, disallowed in post-audit the payment of the RATA differentials. It likewise disallowed in audit the

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5 Date enacted; Date of effectivity is 1 July 1989.
6 *Rollo*, p. 15.
7 Id.
8 Id. at 16
9 Id. Nos. 059 and 108 dated 14 March 1990 and 11 March 1990, respectively as well as No. 68 dated 23 March 1990.

grant of RATA to PPA Section Chiefs or heads of equivalent units, Terminal Supervisors and senior personnel occupying positions with salary grades of 17 and above who were appointed after the effectivity of R.A. No. 6758.

The COA called PPA's attention to Memorandum No. 90-679 dated 30 October 1990 which provides that "LOImp No. 97 series of 1979 implementing Compensation and Position Classification for Infrastructure/Utilities for GOCC is replaced by Section 16 of R.A. No. 6758."[10]

In view of the disallowances, the affected PPA officials, represented by the OGCC, filed a petition before the Supreme Court claiming their entitlement to the RATA provided for under LOI No. 97. The case was docketed as G.R. No. 100773 entitled "*Philippine Ports Authority v. Commission on Audit, et al*."[11]

In a decision dated 16 October 1992, the Supreme Court ruled in favor of the COA and declared that an official to be entitled to the continued RATA benefit under LOI No. 97 must be an incumbent as of 1 July 1989 and more importantly, was receiving the RATA provided by LOI No. 97 as of 1 July 1989.

As a result of the aforesaid ruling, there are at present two categories of managers and supervisors at the PPA. The first category is composed of PPA officials who were occupying their positions and actually receiving the 40% RATA under LOI No. 97 as of 1 July 1989 and who continue to receive such benefit. The second category consists of officials who were not incumbents as of 1 July 1989 or were appointed or promoted to their positions only after 1 July 1989. The second category officials therefore receive a lesser RATA under the General Appropriations Act although they hold the same rank, title and may have the same responsibilities as their counterparts in the first category.

The Case

On 26 July 2000, petitioners, who are second category PPA officials filed a Petition for Mandamus and Prohibition before the RTC of Manila, raffled to Branch 55. They claim anew that they are entitled to RATA in the amount not exceeding 40% of their respective basic salaries. They anchor

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10 Id.

11 G.R. No. 100773, 16 October 1992, 214 SCRA 653.

their petition on recent developments allegedly brought about by the decision of the Supreme Court in the case of *De Jesus v. Commission on Audit, et al.*[12] which was decided almost six (6) years after the Court's decision in *PPA v. COA, et al.*[13] They further claim that certain issuances were released by the COA and the Department of Budget and Management (DBM), which in effect, extended the cut-off date in the grant of the 40% RATA, thus entitling them to these benefits.

PPA filed a motion to dismiss on the ground of *res judicata* under paragraph (f), Rule 16 of the Rules of Court. It argued that a case involving the same parties, subject matter and cause of action had already been resolved by this Court in *PPA v. COA, et al.*[14]

Finding merit in PPA's motion, the RTC ordered the dismissal of the petition in an Order dated 8 November 2000. The dispositive portion of the Order reads:

> WHEREFORE, premises considered, the Motion to Dismiss is hereby GRANTED, and the Petition in this case is hereby DISMISSED on the ground that it is already barred by the principle of res judicata.[15]

Petitioners elevated the case before the Supreme Court by way of appeal under Rule 45 of the Rules of Court. The Supreme Court, however, in a Resolution[16] dated 28 March 2001 referred the case to the CA for appropriate action. The case was docketed as CA G.R. SP No. 64702.

On 31 July 2002, a decision was rendered by the CA on the referred case. It declared that the principle of *res judicata* is not applicable to the case. The appellate court explained that the existence of DBM and COA issuances which entitle herein petitioners to the grant of RATA is the pertinent fact and condition which is material to the instant case taking it away from the domain of the principle of *res judicata.*[17] When new facts or conditions intervene before the second suit, furnishing a new basis for the claims and defenses of the party, the issues are no longer the same; hence, the former judgment cannot be pleaded as a bar to the subsequent action.[18]

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12 355 Phil. 584 (1998).
13 Supra note 11.
14 Id.
15 *Rollo*, p. 93. CA Decision in CA-G.R. SP No. 64702.
16 Id. at 165.
17 Id. at 101.
18 Id. at 101-102 citing *Lord v. Garland,* 168 P. 2d 5 (1946); *Rhodes v. Van Steenberg,* 225 F. Supp. 113 (1963); *Cowan v. Gulf City Fisheries,* Inc., 381 So. 2d 158 (1980).

At the time judgment was rendered in the previous case, the fact and condition now in existence, which consist of the DBM and COA issuances, has not yet come about. In view of the issuances, petitioners are faced with an entirely separate facts and conditions, which make the principle of *res judicata* inapplicable.[19] The decision ordered the remand of the case to the court of origin for continuation of proceedings.

After due proceedings in the trial court, a decision in favor of petitioners was rendered on 10 August 2005. The dispositive portion of the decision commanded respondent PPA to pay the claim for RATA equivalent to 40% of petitioners' standardized basic salaries authorized under LOI No. 97, commencing from their respective dates of appointments or on 23 October 2001 when the case of *Irene V. Cruz, et al. v. COA*[20] was promulgated by the Supreme Court, whichever is later.

The trial court ratiocinated that "when the Supreme Court En Banc ruled on 23 October 2001 in the *IRENE CRUZ* case that 'The date of hiring of an employee cannot be considered as a substantial distinction,' the so-called first (sic) category managers and supervisors whose appointments thereto were made after 01 July 1989 and who were effectively deprived of the 40% RATA on account of the Supreme Court's ruling in the *PPA v. COA, et al.* case have established a clear legal right to claim the 40% RATA under LOI No. 97 commencing on 23 October 2001, and the correlative legal duty of respondent PPA to pay the same; thus, entitling petitioners who are qualified to avail of the extraordinary remedy of mandamus."[21]

PPA raised the matter before the CA which docketed the case as CA G.R. SP No. 91743. In a decision dated 29 August 2007, the appellate court reversed the decision of the trial court and held:

> WHEREFORE, premises considered, the August 10, 2005 Decision and the September 15, 2005 Order of the Regional Trial Court, Branch 55, National Capital Judicial Region, Manila, are hereby REVERSED. Accordingly, the Amended Petition in Civil Case No. 00-98161 is hereby DISMISSED. No costs.[22]

Petitioners filed a motion for reconsideration but this was denied by the appellate court in a resolution dated 29 February 2008.

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19 Id. at 102.
20 420 Phil. 103 (2001).
21 *Rollo*, p. 57.
22 Id. at 44.

Hence, this petition assailing the 29 August 2007 decision of the CA and its 29 February 2008 resolution.

Issues

Petitioners raise the following issues for resolution:

I. WHETHER OR NOT THE PRINCIPLE OF RES JUDICATA IS APPLICABLE IN THE INSTANT CASE TAKING INTO CONSIDERATION THE FINAL DECISION OF THE COURT OF APPEALS IN CA. G.R. SP NO. 64702.

II. WHETHER OR NOT PPA IN DENYING THE CLAIM OF PETITIONERS FOR 40% RATA HAS COMMITTED A VIOLATION OF THEIR CONSTITUTIONAL RIGHT TO EQUAL PROTECTION; AND

III. WHETHER OR NOT PETITIONERS ARE ENTITLED TO 40% RATA AND SHOULD NOT BE MADE TO REFUND THE RATA THEY HAD ALREADY RECEIVED.

Petitioners' Argument

Petitioners submit that the decision of the CA in CA G.R. SP No. 64702 adequately cited jurisprudence and authorities on the matter involving the issue of *res judicata*. Such decision of the appellate court was not appealed by the PPA and as such, has attained finality. In view thereof, petitioners allege that the case of *PPA v. COA, et al.*[23] can no longer serve as a ground for the dismissal of the instant case since such would result in "the sacrifice of justice to technicality."[24]

Petitioners further submit that the CA in its decision in CA G.R. SP No. 91743 may have overlooked the significance of the Supreme Court's ruling in the case of *De Jesus v. Commission on Audit, et a*l.[25] which extended the prescribed date of effectivity of R.A. No. 6758 from 1 July 1989 to 31 October 1989, *viz*:

> In the present case under scrutiny, it is decisively clear that DBM-CCC No. 10, which completely disallows payment of allowances and

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23 Supra note 11.

24 *Rollo*, pp. 153-154. Memorandum of petitioners.

25 Supra note 12 at 590-591.

> other additional compensation to government officials and employees starting November 1, 1989 is not a mere interpretative or internal regulation. It is something more than that. And why not, when it tends to deprive government workers of their allowances and additional compensation sorely needed to keep body and soul together. x x x

Petitioners claim that the DBM, which is the agency tasked to implement R.A. No. 6758, amplified this extension in its 4 May 1992 letter to the Administrator of the National Electrification Administration (NEA). The pertinent portion of the letter reads:

> DBM has authorized certain GOCCs/GFIs to grant also to officials and employees hired between the period of July 1, 1989 and October 31, 1989 the allowances and fringe benefit enumerated in said Item 5.5 of CCC No. 10.
>
> At this juncture it is pertinent to point out that although the effectivity date prescribed in R.A. No. 6758 is July 1, 1989, said Act and its implementing circulars were formally promulgated only in the later part of October 1989. The preparation of all required documents, more particularly the Index of Occupational Services (IOS) and the Position Allocation List (PAL) for the GOCCs/GFIs was completed at much later date. Thus, within the period of transition from July 1, 1989 up to the date of completion of all the required documents for the actual implementation by each GOCC/GFI of said salary standardization, flexibility in the interpretation of rules and regulations prescribed under R.A. 6758 was necessary. DBM felt it illogical to assume that during the period R.A. 6758 was not yet issued all GOCCs/GFIs were already aware of what implementing guidelines it (DBM) will prescribe and have their personnel actions accordingly adjusted to said guidelines. Likewise, it is counter-productive if at that time, we advised all GOCCs/GFIs to suspend their personnel actions as same could be disruptive to their operations and delay the completion of important projects.
>
> Premised on the above considerations, we maintain the position that our action allowing officials and employees hired between the period of July 1, 1989 and October 31, 1989 to be paid allowances under Item No. 5.5 of CCC No. 10 is logically tenable and reasonable since same was made during the "transitory period" from the old system to the new system.[26]

They further claim that even the COA took cognizance of this extension in the memorandum[27] issued by the officer-in-charge of the COA Audit Office, to wit:

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[26] *Rollo*, p. 157.

[27] Id. at 158.

> Moreover, this office gives much weight to the position of the Secretary, DBM in his letter to the Administrator, NEA, dated October 30, 1993 that the cut-off date of July 1, 1989 prescribed in R.A. 6758/CCC #10 was extended to October 31, 1989 primarily on consideration that said R.A. 6758/CCC #10 were formally issued/promulgated only in the later part of October 1989. x x x

Petitioners likewise raised as their cause of action the violation of their constitutional right to equal protection of the law. They contend that this alone would constitute sufficient justification for the filing anew of the instant petition. Contrary to the statement in the assailed decision of the CA to the effect that they failed to plead or raise such issue in the trial court, they submit that a perusal of their amended petition would show that paragraphs 30, 31, 32 and 33 thereof were devoted to that issue.

Finally, as regards the matter of refund of the RATA being demanded by COA, petitioners submit that they should not be required to make such refund since these were received in good faith and on the honest belief that they were entitled to it.

PPA's Argument

Respondent PPA maintains that PPA employees who were appointed to managerial and supervisory positions after the effectivity of RA No. 6758 are not entitled to the 40% RATA benefit provided under LOI No. 97. Consistent with the ruling of the Court in *PPA v. COA, et al.,*[28] respondent PPA contends that only the first category officials or those who were granted and were receiving RATA equivalent to 40% of their salaries prior to 1 July 1989 are entitled to such benefits. Petitioners who are included in the second category officials or those who are not incumbents as of 1 July 1989 are not entitled to the 40% RATA benefit provided under LOI No. 97.

Our Ruling

There is merit in petitioners' argument that their petition should not be dismissed on the ground of *res judicata* since this is based on jurisprudence and issuances not yet in existence at the time of the promulgation of the Court's decision in *PPA v. COA, et al.*[29] Petitioners are, however, incorrect in their contention that the decision of the appellate court in CA-G.R. SP No.

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[28] Supra note 11.

[29] Id.

64702 which was not appealed by the PPA has become final and as such, barred the appellate court's subsequent ruling in CA-G.R. SP No. 91743.

We note that when the petition was elevated to the CA in the first instance in CA-G.R. SP No. 64702, the matter submitted to be resolved by the appellate court was simply the issue on whether the trial court was correct in granting the motion to dismiss and in declaring that the case is barred by the principle of *res judicata*. Despite the non-appeal by PPA of the appellate court's ruling that *res judicata* is not applicable, the case did not attain finality in view of the order of the CA remanding the case to the trial court for continuation of hearing. The appellate court's ruling in CA G.R. SP No. 91743, therefore, was not barred by the ruling in CA G.R. SP No. 64702 since the ruling in the second instance was already a ruling after trial on the merits.

Although the principle of *res judicata* is not applicable, the petition must still fail because our ruling must adhere to the doctrine of *stare decisis.* In *Chinese Young Men's Christian Association of the Philippine Islands v. Remington Steel Corporation*,[30] the Court expounded on the importance of this doctrine in securing certainty and stability of judicial decisions, thus:

> Time and again, the court has held that it is a very desirable and necessary judicial practice that when a court has laid down a principle of law as applicable to a certain state of facts, it will adhere to that principle and apply it to all future cases in which the facts are substantially the same. *Stare decisis et non quieta movere*. Stand by the decisions and disturb not what is settled. *Stare decisis* simply means that **for the sake of certainty, a conclusion reached in one case should be applied to those that follow if the facts are substantially the same**, even though the parties may be different. It proceeds from the first principle of justice that, **absent any powerful countervailing considerations, like cases ought to be decided alike**. Thus, where the same questions relating to the same event have been put forward by the parties similarly situated as in a previous case litigated and decided by a competent court, **the rule of *stare decisis* is a bar to any attempt to relitigate the same issue**. (Emphasis supplied)

The issues raised by petitioners are no longer novel. In a catena of cases[31] promulgated after *De Jesus v. COA*[32] and *Cruz v. COA*,[33] this Court

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30 G.R. No. 159422, 28 March 2008, 550 SCRA 180, 197-198.

31 *Social Security System v. COA*, 433 Phil. 946 (2002); *Ambros v. COA*, 501 Phil. 255 (2005); *PNB v. Palma, 503 Phil. 917 (2005)*; *Agra, et al. v. COA*, G.R. No. 167807, 6 December 2011, 661 SCRA 563.

32 Supra note 12.

33 Supra note 20.

has ruled that the pronouncement it has established in the earlier case of *PPA v. COA, et al.*[34] with regard to the interpretation and application of Section 12 of RA 6758 is still applicable. The subsequent decisions maintained that allowances or fringe benefits, whether or not integrated into the standardized salaries prescribed by R.A. 6758, should continue to be enjoyed only by employees who (1) were incumbents and (2) were receiving those benefits as of 1 July 1989.

In those cases, the Court reiterated that the intention of the framers of the law was to phase out certain allowances and privileges gradually, without upsetting the principle of non-diminution of pay. The intention of Section 12 to protect *incumbents* who were already *receiving* those allowances on 1 July 1989, when RA 6758 took effect was emphasized thus:

> An incumbent is a person who is in present possession of an office.
>
> The consequential outcome, under sections 12 and 17, is that if the incumbent resigns or is promoted to a higher position, his successor is no longer entitled to his predecessor's RATA privilege x x x or to the transition allowance.
>
> Finally, to explain what July 1, 1989 pertained to, we held in the same case as follows:
>
> x x x. The date July 1, 1989 becomes crucial only to determine that as of said date, the officer was an *incumbent* and was *receiving* the RATA, for purposes of entitling him to its continued grant. x x x.
>
> In *Philippine International Trading Corporation v. COA*, the Court confirmed the legislative intention in this wise:
>
> x x x [T]here was no intention on the part of the legislature to revoke existing benefits being enjoyed by *incumbents* of government positions at the time of the passage of RA 6758 by virtue of Sections 12 and 17 thereof. x x x.
>
> The Court stressed that in reserving the benefits to incumbents alone, the legislature's intention was not only to adhere to the policy of non-diminution of pay, but also to be consistent with the prospective application of laws and the spirit of fairness and justice.[35] (Emphasis omitted)
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> x x x x

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34 Supra note 11.

35 *Agra et. al. v. COA*, G.R. No. 167807, 6 December 2011, 661 SCRA 563, 585-586.

The disquisition of the Court in *Philippine National Bank v. Palma*[36] is instructive, viz:

> The reliance of the court *a quo* on *Cruz v. COA* is misplaced. It was held in that case that the specific date of hiring, October 31, 1989, had been not only *arbitrarily determined* by the COA, but also used as an unreasonable and unsubstantial basis for awarding allowances to employees. The basis for the Court's ruling was not primarily the resulting disparity in salaries received for the same work rendered but, more important, the absence of a distinction in the law that allowed the grant of such benefits -- between those hired before and those after the said date.
>
> Thus, setting a particular date as a distinction was nullified, not because it was constitutionally infirm or was against the "equal pay for equal work" policy of RA 6758. Rather, the reason was that the COA had acted without or in excess of its authority in arbitrarily choosing October 31, 1989, as the cutoff date for according the allowances. It was explained that "when the law does not distinguish, neither should the court." And for that matter, neither should the COA.
>
> In consonance with *stare decisis,* there should be no more misgivings about the proper application of Section 12. In the present case, the payment of benefits to employees hired after July 1, 1989, was properly withheld, because the law clearly mandated that those benefits should be reserved only to incumbents who were already enjoying them before its enactment. Withholding them from the others ensured that the compensation of the incumbents would not be diminished in the course of the latter's continued employment with the government agency.

It bears emphasis also that in promulgating the *Irene Cruz* case, there was no intention on the part of the Court to abandon its earlier ruling in *PPA v. COA, et al.*[37] The factual circumstances in the former case are different from those attendant in the case of herein petitioners. In fine, the *Irene Cruz* case is not on all fours with the present case. The petitioners in the former case, who were employees of the Sugar Regulatory Administration, were able to obtain from the Office of the President a *post facto* approval or ratification of their social amelioration benefit. No such authority granted by the Office of the President has been presented by the second category officials of the PPA.

Petitioners further invoked that the denial of their claim of 40% RATA violated their constitutional right to equal protection of the laws. We

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36 503 Phil. 917, 931-932 (2005).

37 Supra note 11.

note that the Constitution does not require that things which are different in fact be treated in law as though they were the same. The equal protection clause does not prohibit discrimination as to things that are different. It does not prohibit legislation which is limited either in the object to which it is directed or by the territory within which it is to operate.[38]

The equal protection of the laws clause of the Constitution allows classification. x x x. A law is not invalid simply because of simple inequality. The very idea of classification is that of inequality, so that it goes without saying that the mere fact of inequality in no manner determines the matter of constitutionality. All that is required of a valid classification is that it be reasonable, which means that the classification should be based on substantial distinctions which make for real differences, that it must be germane to the purpose of the law; that it must not be limited to existing conditions only; and that it must apply equally to each member of the class.[39]

As explained earlier, the different treatment accorded the second sentence (first paragraph) of Section 12 of RA 6758 to the incumbents as of 1 July 1989, on one hand, and those employees hired on or after the said date, on the other, with respect to the grant of non-integrated benefits lies in the fact that the legislature intended to gradually phase out the said benefits without, however, upsetting its policy of non-diminution of pay and benefits.[40]

The consequential outcome under Sections 12 and 17 is that if the incumbent resigns or is promoted to a higher position, his successor is no longer entitled to his predecessor's RATA privilege or to the transition allowance. After 1 July 1989, the additional financial incentives such as RATA may no longer be given by the GOCCs with the exemption of those which were authorized to be continued under Section 12 of RA 6758.[41]

Therefore, the aforesaid provision does not infringe the equal protection clause of the Constitution as it is based on reasonable classification intended to protect the rights of the incumbents against diminution of their pay and benefits.[42]

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38 *Ambros v. COA*, 501 Phil. 255, 278 (2005).
39 Id.
40 Id.
41 *Social Security System v. COA*, supra note 31 at 959.
42 Id.

Anent the issue of refund, we note that petitioners were referring to the RATA received by the second category officials pursuant to PPA Memorandum Circular No. 36-89 dated 23 October 1989 and PPA Memorandum Circular No. 46-90 dated 14 November 1990. We deem it no longer necessary to discuss this issue considering that it was already ruled upon in the earlier *PPA* case and was even part of the dispositive portion[43] of the decision which became final and executory. Well-settled is the rule that once a judgment becomes final and executory, it can no longer be disturbed, altered, or modified in any respect. It is essential to an effective administration of justice that once a judgment has become final, the issue or cause therein should be laid to rest.[44] The arguments of petitioners regarding this issue should have been raised in that case and not in this present petition.

We conclude this case with the words borrowed from former Chief Justice Artemio V. Panganiban:

> During these tough economic times, this Court understands, and in fact sympathizes with, the plight of ordinary government employees. Whenever legally possible, it has bent over backwards to protect labor and favor it with additional economic advantages. In the present case, however, the Salary Standardization Law clearly provides that the claimed benefits shall continue to be granted only to employees who were "incumbents" as of July 1, 1989. Hence, much to its regret, the Court has no authority to reinvent or modify the law to extend those benefits even to employees hired *after* that date.[45]

WHEREFORE, the instant Petition for Review on Certiorari is **DENIED**. The Decision dated 29 August 2007 and Resolution dated 29 February 2008 of the Court Appeals in CA-G.R. SP No. 91743 are **AFFIRMED.** No pronouncement as to costs.

SO ORDERED.

JOSE PORTUGAL PEREZ
Associate Justice

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43 *PPA v. COA, et al.*, supra note 11.

44 *Aurora Tamayo v. People*, G.R. No. 174698, 28 July 2008, 560 SCRA 312, 323.

45 *Philippine National Bank v. Palma,* supra note 36 at 920.

WE CONCUR:

ANTONIO T. CARPIO
Associate Justice
Chairperson

ARTURO D. BRION
Associate Justice

MARIANO C. DEL CASTILLO
Associate Justice

ESTELA M. PERLAS-BERNABE
Associate Justice

ATTESTATION

I attest 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's Division.

ANTONIO T. CARPIO
Associate Justice
Second Division Chairperson

CERTIFICATION

Pursuant to Section 13, Article VIII of the Constitution, and the Division Chairperson's Attestation, it is hereby certified 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's Division.

MARIA LOURDES P. A. SERENO
Chief Justice