

PHILIPPINE INTERNATIONAL TRADING CORPORATION, PETITIONER, VS. COMMISSION ON AUDIT, RESPONDENT.

G.R. No. 183517. June 22, 2010

Ponente: PEREZ, J.

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PEREZ, J.:

The inclusion of allowances in the computation of the retirement/separation benefits of the employees of petitioner Philippine International Trading Corporation (PITC) is at issue in this petition for certiorari filed pursuant to Rules 64 and 65 of the 1997 Rules of Civil Procedure, seeking the nullification and setting aside of the adverse rulings dated July 4, 2003 and February 15, 2008 issued by respondent Commission on Audit (COA).

The Facts

Created pursuant to Presidential Decree No. 252 dated July 21, 1973, petitioner is a government-owned and controlled corporation tasked with promoting and developing Philippine trade in pursuance of national economic development. Subsequent to the repeal of said law with the May 9, 1977 issuance of Presidential Decree No. 1071, otherwise known as the Revised Charter of the Philippine International Trading Corporation, then President Ferdinand E. Marcos issued Executive Order No. 756 on December 28, 1981, authorizing the reorganization of petitioner pursuant to his legislative powers to amend charters of government corporations through executive orders in turn issued pursuant to Presidential Decree No. 1416, as amended by Presidential Decree No. 1772. On February 18, 1983, President Marcos issued Executive Order No. 877, authorizing further the reorganization of petitioner for the purpose of accelerating and expanding the country's export concerns.[1]

On December 31, 1983, Eligia Romero, an officer of petitioner, opted to retire under Republic Act No. 1616 and received a total of P286,780.00 as gratuity benefits for services rendered from 1955 to 1983. Immediately re-hired on contractual basis, it appears that said employee remained in the service of petitioner until her compulsory retirement on April 27, 2000. In receipt of retirement benefits in the total sum of P1,013,952.00 for the period July 1, 1955 to April 27, 2000, net of the P286,70.00 gratuity benefits she received in 1983, Ms. Romero filed a July 16, 2001 request, seeking from petitioner payment of retirement differentials on the strength of Section 6 of Executive Order No. 756. Said provision states that "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 allowances, in addition to the other benefits provided by law, regardless of any provision of law or regulations to the contrary." [2]

Confronted with the question of whether the computation of Ms. Romero's retirement benefits should include the allowances she had received while under its employ, petitioner sent queries to respondent and the Office of the Government Corporate Counsel regarding the application of Section 6 of Executive Order No. 756. On August 20, 2002, then Government Corporate Counsel Amado D. Valdez issued Opinion No. 197, Series of 2002, espousing a literal interpretation and application of the aforesaid provision. Invoking the principle that retirement laws should be liberally construed and administered in favor of the persons intended to be benefited thereby, said

opinion declared that, pursuant to the subject provision, the basis for the computation of the retirement benefits of petitioner's employees should be the highest basic salary received by them, including allowances not integrated into the basic pay.[3]

On the other hand, on July 4, 2003, COA Assistant Commissioner and General Counsel Raquel R. Habitan issued the first assailed ruling, the 6[th] Indorsement dated July 4, 2003, finding the denial of Ms. Romero's claim for retirement differentials in order. Taking appropriate note of the fact that the Reserve for Retirement Gratuity and Commutation of Leave Credits of petitioner's employees did not include allowances outside of the basic salary, said officer ruled that Executive Order No. 756 was a special law issued only for the specific purpose of reorganizing petitioner corporation. Although it was subsequently adverted to in Executive Order No. 877, Section 6 of Executive Order No. 756 was determined to be intended for employees retired, separated or resigned in connection with petitioner's reorganization and was not meant to be a permanent retirement scheme for its employees.[4]

Elevated by petitioner on appeal before the respondent,[5] the foregoing ruling was affirmed in the second assailed ruling, the Decision No. 2008-023 dated February 15, 2008,[6] which likewise discounted the legal basis for Ms. Romero's claim for retirement differentials. Finding that Section 6 of Executive Order No. 756 was simply an incentive to encourage employees to resign or retire at the height of petitioner's reorganization, said decision went on to make the following pronouncements, to wit:

"Moreover, RA No. 4968 prohibits the creation of any insurance retirement plan by any government agency and government-owned or controlled corporation other than the GSIS, viz.:

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

(b) Hereafter no insurance or retirement plan for officers or employees shall be created by the 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.'

The Supreme Court explained the rationale of the above provisions in *Avelina B. Conte et al. vs. Commission on Audit*, G.R. No. 116422, November 4, 1996, thusly:

`Said Sec. 28 (b) as amended by RA 4968 in no uncertain terms bars the creation of any insurance or retirement plan - other than the GSIS - for government officers and employees, in order to prevent the undue and iniquitous proliferation of such plans. It is beyond cavil that Res. 56 contravenes the said provision of law and is therefore invalid, void and of no effect. To ignore this and rule otherwise would be tantamount to permitting every other government office or agency to put up its own supplementary retirement benefit plan under the guise of such `financial assistance.' (Emphasis ours)

To hold that Section 6 of E.O. 756 is a retirement law for PTIC employees other than the GSIS law would run counter to the policy of the state to prevent the undue and iniquitous proliferation of retirement plans that would unduly promote the inequality of treatment in the retirement benefits of government employees."[7]

Hence, this petition.

The Issues

Petitioner seeks the nullification and setting aside of the assailed rulings on the following grounds, to wit:

A.

RESPONDENT COMMISSION GRAVELY ABUSED ITS DISCRETION AMOUNTING TO LACK OR EXCESS OF JURISDICTION IN ISSUING THE FIRST ASSAILED RULING, OPINING THAT SECTION 6 OF EO 756 WAS NOT MEANT TO BE A PERMANENT RETIREMENT SCHEME OF THE PITC.

B.

RESPONDENT COMMISSION GRAVELY ABUSED ITS DISCRETION AMOUNTING TO LACK OR EXCESS OF JURISDICTION IN ISSUING THE SECOND ASSAILED RULING DENYING PITC'S REQUEST FOR RECONSIDERATION OF THE ABOVE OPINION OF COA GENERAL COUNSEL RAQUEL HABITAN, LIKEWISE HOLDING THAT SECTION 6 OF EO 756 WAS NOT MEANT TO BE A PERMANENT SCHEME OF THE PITC.

C.

RESPONDENT COMMISSION GRAVELY ABUSED ITS DISCRETION AMOUNTING TO LACK OR EXCESS OF JURISDICTION IN ISSUING THE ASSAILED RULINGS WHICH ARE CONTRARY TO SETTLED JURISPRUDENCE THAT RETIREMENT LAWS ARE LIBERALLY CONSTRUED AND ADMINISTERED IN FAVOR OF THE PERSONS INTENDED TO BE BENEFITTED AND THAT ALL DOUBTS AS TO THE INTENT OF THE LAW SHOULD BE RESOLVED IN FAVOR OF THE RETIREE TO ACHIEVE ITS HUMANITARIAN PURPOSES.

D.

RESPONDENT COMMISSION GRAVELY ABUSED ITS DISCRETION AMOUNTING TO LACK OR EXCESS OF JURISDICTION IN RELYING ON SECTION 10 OF RA 4968 AS TO THE ALLEGED PROHIBITION AGAINST ANY INSURANCE OR RETIREMENT PLAN OR RETIREMENT PLAN OTHER THAN THE GSIS, SAID LAW HAVING BEEN PASSED PRIOR TO THE ISSUANCE OF EO 756. OTHERWISE STATED, SECTION 10 OF RA 4968 IS DEEMED REVISED, AMENDED, SUPERSEDED OR REPEALED BY EO 756 PURSUANT TO THE REPEALING CLAUSE OF SAID EO 756.[8]

The Court's Ruling

We find the petition bereft of merit.

It is a rule in statutory construction that every part of the statute must be interpreted with reference to the context, i.e., that every part of the statute must be considered together with the other parts, and kept subservient to the general intent of the whole enactment.[9] Because the law must not be read in truncated parts, its provisions must be read in relation to the whole law. The statute's clauses and phrases must not, consequently, be taken as detached and isolated expressions, but the whole and every part thereof must be considered in fixing the meaning of any of its parts in order to produce a harmonious whole.[10] Consistent with the fundamentals of statutory construction, all the words in the statute must be taken into consideration in order to ascertain its meaning.[11]

Applying the foregoing principles to the case at bench, we find it well worth emphasizing at the outset that Executive Order No. 756[12] was meant to reorganize petitioner's corporate set-up. While incorporating amendments of petitioner's Revised Charter under Presidential Decree No. 1071 with provisions relating to the subscription of its capital,[13] the establishment of subsidiaries, including joint ventures,[14] the composition[15] and grant of additional powers to its Board of Directors,[16] the appointment of its President,[17] the grant of incentive scheme to its officers and employees[18] as well as its authority to deputize commercial attaches[19] and to grant franchises to operate Philippine trade houses abroad,[20] Section 4 (1) of Executive Order No. 756 specifically authorized petitioner's Board of Directors to " reorganize the structure of the Corporation, in accordance with its expanded role in the development of Philippine trade, with such officers and employees as may be needed and determine their competitive salaries and reasonable allowances and other benefits to

effectively carry out its powers and functions." For this purpose, Section 6 of the same law provides as follows:

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 allowances then being enjoyed at the time of resignation, retirement of separation regardless of any restriction or limitation provided for in other laws, rules or regulations. (Italics supplied)

As an adjunct to the reorganization mandated under Executive Order No. 756, we find that the foregoing provision cannot be interpreted independent of the purpose or intent of the law. Rather than the permanent retirement law for its employees that petitioner 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 petitioner'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,[21] amended. Pursuant to Section 10 of Republic Act No. 4968[22] 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."

In reconciling Section 6 of Executive Order No. 756 with Section 28, Subsection (b) of Commonwealth Act No. 186,[23] as amended, uppermost in the mind of the Court is the fact that the best method of interpretation is that which makes laws consistent with other laws which are to be harmonized rather than having one considered repealed in favor of the other.[24] Time and again, it has been held that every statute must be so interpreted and brought in accord with other laws as to form a uniform system of jurisprudence - *interpretere et concordare legibus est optimus interpretendi*. [25] Thus, if diverse statutes relate to the same thing, they ought to be taken into consideration in construing any one of them, as it is an established rule of law that all acts in *pari materia* are to be taken together, as if they were one law.[26] We find that a temporary and limited application of the more beneficent gratuities provided under Section 6 of Executive Order No. 756 is in accord with the pre-existing and general prohibition against separate or supplementary insurance retirement and/or pension plans under Section 28, Subsection (b) of Commonwealth Act No. 186.

In the absence of a manifest and specific intent from which the same may be gleaned, moreover, Section 6 of Executive Order No. 756 cannot be construed as an additional alternative to existing general retirement laws and/or an exception to the prohibition against separate or supplementary insurance retirement or pension plans as

aforesaid. Aside from the fact that a meaning that does not appear nor is intended or reflected in the very language of the statute cannot be placed therein by construction,[27] petitioner would likewise do well to remember that repeal of laws should be made clear and express. Repeals by implication are not favored as laws are presumed to be passed with deliberation and full knowledge of all laws existing on the subject,[28] the congruent application of which the courts must generally presume.[29] For this reason, it has been held that the failure to add a specific repealing clause particularly mentioning the statute to be repealed indicates that the intent was not to repeal any existing law on the matter, unless an irreconcilable inconsistency and repugnancy exists in the terms of the new and old laws.[30]

The dearth of merit in petitioner'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 petitioner, in light of changing circumstances and developments in the world market. For purposes of clarity, the full text of Executive Order No 877 is reproduced hereunder, viz.:

"EXECUTIVE ORDER NO. 877

AUTHORIZING THE REORGANIZATION OF THE PHILIPPINE INTERNATIONAL TRADING CORPORATION CREATED UNDER PRESIDENTIAL DECREE NO. 1071, AS AMENDED

WHEREAS, it is the declared policy of the New Republic to pursue national development with renewed dedication and determination;

WHEREAS, there is a need to position and gear up the country's export marketing resources in anticipation of a recovery in the world economy;

WHEREAS, the Philippine International Trading Corporation, hereinafter referred to as the Corporation, is in the vanguard of marketing Philippine exports worldwide;

WHEREAS, in order to accelerate and expand its exports, there is a need to upgrade the management and marketing expertise of the Corporation consistent with the requirements of international marketing;

WHEREAS, in the light of the foregoing, the reorganization of the Corporation becomes imperative;

WHEREAS, under Presidential Decree No. 1416, as amended, the President is empowered to undertake such organizational changes as may be necessary in the light of changing circumstances and development;

NOW, THEREFORE, I, FERDINAND E. MARCOS, President of the Philippines, by virtue of the powers vested in me by the Constitution, and the authority vested on me by Presidential Decree No. 1416, as amended, do hereby order and direct:

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 Chapter of the Corporation.

2. Functions of Chairman. -- The Chairman of the Corporation shall have the following functions and powers:

a. Exercise all the powers incident to the functions of a Chief Executive Officer, including supervision and control over all personnel of the Corporation;

- b. Review, develop, supervise and direct the export marketing thrusts and strategy of the Corporation;
- c. Upon recommendation of the President of the Corporation, appoint personnel of the Corporation in executive and senior management positions;
- d. Call meetings of the Board of Directors and of the Executive Committee of the Corporation.

3. Personnel Recruitment and Other Services. -- In recognition of the special nature of its operation, the Corporation shall, in recruiting personnel and in availing of outside technical services, continue to be exempt from OCPC rules and regulations pursuant to Section 6 of Executive Order No. 756 and Section 28 of Presidential Decree No. 1071. In addition, the provision of Section 7 of Executive Order No. 756 is hereby reaffirmed.

4. Repealing Clause. -- 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.

5. Effectivity. -- This Executive Order shall take effect immediately.

DONE in the City of Manila, this 18th day of February, in the year of Our Lord, Nineteen Hundred and Eighty-Three." (*Italics supplied*)

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 petitioner's new reorganized structure, Executive Order No. 877 was correctly interpreted by respondent to evince an intent not to extend said gratuity beyond the six-month period within which the reorganization is to be accomplished.

In the case of *Conte v. Commission on Audit*,^[31] this Court ruled that the prohibition against separate or supplementary insurance and/or retirement plan under Section 28, Subsection (b) of Commonwealth Act No. 186 was meant to prevent the undue and iniquitous proliferation of such plans in different government offices. Both before the issuance and after the effectivity of Executive Order Nos. 756 and 877, petitioner's employees were governed by and availed of the same retirement laws applicable to other government employees in view of the absence of a specific provision thereon under Presidential Decree No. 252,^[32] its organic law, and Presidential Decree No. 1071, otherwise known as the Revised Charter of the PITC. As appropriately pointed out by respondent, petitioner's observance of said general retirement laws may be gleaned from the fact that the Reserve for Retirement Gratuity and Commutation of Leave Credits for its employees were based only on their basic salary and did not include allowances they received. No less than Eligia Romero, petitioner's employee whose claim for retirement differentials triggered the instant inquiry, was granted benefits under Republic Act No. 1616 upon her retirement on December 31, 1983.

It doesn't help petitioner'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,^[33] otherwise known as the Compensation and Classification Act of 1989. Mandated under Article IX B, Section 5^[34] of the Constitution,^[35] Section 4^[36] of Republic Act No. 6758 specifically extends its coverage to government owned and controlled corporations like petitioner. With this Court's ruling in *Philippine International Trading Corporation v. Commission on Audit*^[37] to the effect that petitioner 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.

In the context of petitions for certiorari like the one at bench, grave abuse of discretion is understood to be such capricious and whimsical exercise of jurisdiction as is equivalent to lack of jurisdiction.[38] It is tantamount to an evasion of a positive duty or to virtual refusal to perform a duty enjoined by law, or to act at all in contemplation of law, as when the power is exercised in an arbitrary or despotic manner by reason of passion or personal hostility.[39] As the Constitutional office tasked with the 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 or any of its subdivisions,[40] respondent committed no grave abuse of discretion in disapproving petitioner's utilization of Section 6 of Executive Order No. 756 in the computation of its employees' retirement benefits.

WHEREFORE, the petition is DENIED for lack of merit.

SO ORDERED.

Corona, C.J., Carpio Morales, Velasco, Jr., Nachura, Leonardo-De Castro, Brion, Peralta, Bersamin, Del Castillo, Abad, and Villarama, Jr., JJ., concur.

Carpio, J. no part, close relative to employee concerned.

Mendoza, J., no part.

[1] Rollo, pp. 6-7.

[2] Id. at 24-25.

[3] Id. at 29-36.

[4] Id. at 22-23.

[5] Id. at 37-43.

[6] Id. at 24-28.

[7] Id. at 27-28.

[8] Id. at 7-8.

[9] Land Bank of the Philippines v. AMS Farming Corporation, G.R. No. 174971. October 15, 2008, 569 SCRA 154, 183.

[10] Mactan-Cebu International Airport Authority v. Urgello, G.R. No. 162288. April 4, 2007, 520 SCRA 515, 535.

[11] Smart Communications, Inc. vs. The City of Davao, G.R. No. 155491, September 16, 2008, 565 SCRA 237, 247-248.

[12] Authorizing the Reorganization of the Philippine International Trading Corporation

[13] SECTION 1. Subscription to Capital. -- The provisions of Section 3 of Presidential Decree No. 1071 otherwise known as "The Revised Charter of the Philippine International Trading Corporation" notwithstanding the forty percent (40%) share in the authorized capital stock of the Corporation allocated for the private sector

which is equivalent to 800,00 shares with the total par value of P80,000,000 is hereby transferred to and assumed by the National Development Company;

Likewise, the shares allocated to the Philippine National Bank and the Development Bank of the Philippines as specified in the same Section, which have not been subscribed and paid for amounting to P39,000,000 representing 390,000 shares are transferred to and assumed by the National Development Company which shall be fully subscribed and paid-up after the issuance of this Order.

The Budget Ministry is directed to release to the Corporation to carry out its functions the unpaid balance of the share of the National Government amounting to P74,000,000.00.

[14] SECTION 2. Subsidiaries. -- The Corporation may establish subsidiary companies, including joint ventures, as may be decided by the Board with such participation as it may deem proper and necessary in the performance of its powers and functions, any provisions of law to the contrary notwithstanding. Such subsidiaries created and registered with the Securities and Exchange Commission shall be entitled to all the incentives and privileges granted by law to private enterprise engaged in business activities.

[15] SECTION 3. The Board of Directors. -- The Corporation shall be governed by a Board of Directors which shall be composed of the Minister of Trade and Industry as Chairman, the President of the Corporation as Vice-Chairman, and the Director-General of the National Economic and Development Authority, the Minister of Agriculture, the Minister of Natural Resources, Vice-Chairman of the Board of Investments, the General Manager of the National Development Company, a representatives from the Office of the President, the Chairman of the Board of Governors of the Development Bank of the Philippines, the President of the Philippine National Bank, and a representative from the private sector to be appointed by the President, as members.

The members of the Board may, whenever unable to attend its meetings, be represented by their duly designated representatives who shall have the same powers, duties and privileges in those meetings as the members they represent.

[16] SECTION 4. Powers of the Board. -- In addition to the powers granted under Presidential Decree No. 1071, any provision of law, rule or regulation to contrary notwithstanding, the Board shall have the following powers:

- 1) To reorganize the structure of the Corporation, in accordance with its expanded role in the development of Philippine trade, with such officers and employees as may be needed and determine their competitive salaries and reasonable allowances and other benefits to effectively carry out its powers and functions.
- 2) To organize an Executive Committee within their ranks, to decide on urgent matters subject to the confirmation of the Board in its proper meetings or, pending such board meetings, to make corporate decisions as needed by referendum or referral to individual members of the Board to be implemented if concurred in by the majority of the required quorum.
- 3) To determine reasonable rates of per diems and allowances for its members, for their travel and those of its officers and employees, local or foreign, as well as the reasonable remuneration for overtime services and other official business as may be required by the exigencies of this service.

[17] SECTION 5. The President of the Corporation. -- The President of the Corporation shall be appointed by the President of the Philippines.

[18] SECTION 7. Incentive Scheme. -- The Corporation is hereby authorized to grant incentives to its officers and employees and other persons deputized, detailed or assigned to serve it which shall be drawn from gross income and commissions from marketing operations and other income but excluding income from money market

placements; Provided, however, That the total amount of the incentives granted in any one year shall not exceed five percent (5%) of said income from marketing operations and other income, excluding those from money market placements, during the particular year; and Provided, finally, That the distribution thereof shall be in such manner and/or amounts as may be approved by the Board.

[19] SECTION 8. Deputization of Commercial Attaches. -- The Corporation, in coordination with the Ministry of Trade and Industry, is hereby authorized to deputize the Commercial Attaches to act as its representatives in their respective areas of assignments to, among others, initials and/or pursue trade opportunities, follow-up on pending business activities including transactional activities and keep the Corporation informed of all opportunities and developments that will enhance the establishment of Philippine presence in that market and any other activity as may be authorized by the Ministry of Trade and Industry. For this purpose, said attaches shall be directed by the Corporation and be provided with appropriate support to carry out the assignment.

Such deputization shall be implemented in accordance with the proper guidelines jointly adopted by the Corporation and the Ministry of Trade and Industry for the different areas of assignment.

[20] SECTION 9. Franchise for Philippine Trade House. -- The authority to grant franchises to operate and maintain Philippine Trade Houses abroad is hereby vested in the Corporation. For this purpose, the Corporation shall determine the guidelines for the establishment and operation of said trade houses.

[21] The Government Service Insurance Act.

[22] An Act Amending Further Commonwealth Act Numbered One Hundred Eight-Six, As Amended

[23] The Government Service Insurance Act.

[24] Akbayan-Youth v. Commission on Elections, 407 Phil. 618, 639 (2001).

[25] City Warden of the Manila City Jail vs. Estrella, 416 Phil. 634, 656 (2001).

[26] Vda. de Urbano vs. Government Service Insurance System, 419 Phil. 948, 969-970 (2001).

[27] Government Service and Insurance System v. Commission on Audit, 484 Phil. 507, 517 (2004).

[28] Recana, Jr. v. Court of Appeals, 402 Phil. 26, 35 (2001).

[29] Republic v. Marcopper Mining Corporation, 390 Phil. 708, 730 (2000).

[30] Commission on Audit of the Province of Cebu v. Province of Cebu, 422 Phil. 519, 529 (2001).

[31] 332 Phil. 20 (1996).

[32] Authorizing the Creation of a Philippine International Trading Corporation Appropriating Funds Therefor And For Other Purposes

[33] An Act Prescribing A Revised Compensation and Classification System In The Government And For Other Purposes

[34] Sec. 5. The Congress shall provide for the standardization of compensation of government officials and employees, including those in government-owned or controlled corporations with original charters, taking into account the nature of the responsibilities pertaining to, and the qualifications required for their positions.

[35] Valdez vs. Government Service Insurance System, G.R. No. 146175, June 30, 2008, 556 SCRA, 580, 593.

[36] SEC. 4. Coverage. -- The Compensation and Position Classification System herein provided shall apply to all

positions, appointive or elective, on full or part-time basis, now existing or hereafter created in the government, including government-owned or controlled corporations and government financial institutions.

The term "government" refers to the Executive, the Legislative and the Judicial Branches and the Constitutional Commissions and shall include all, but shall not be limited to, departments, bureaus, offices, boards, commissions, courts, tribunals, councils, authorities, administrations, centers, institutes, state colleges and universities, local government units, and the armed forces. The term "government-owned or controlled corporations and financial institutions" shall include all corporations and financial institutions owned or controlled by the National Government, whether such corporations and financial institutions perform governmental or proprietary functions.

[37] Philippine International Trading Corporation v. Commission on Audit, 368 Phil. 478 (1999).

[38] Nepomuceno vs. Court of Appeals, 363 Phil. 304, 308 (1999).

[39] J.L. Bernardo Construction vs. Court of Appeals, 381 Phil. 25, 36 (2000).

[40] Belicena v. Secretary of Finance, 419 Phil. 792, 799, (2001).

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