RODOLFO DE JESUS, EDELWINA DG. PARUNGAO AND REBECCA A. BARBO, PETITIONERS, VS. COMMISSION ON AUDIT, RESPONDENT.

G.R. No. 127515. May 10, 2005

Ponente: TINGA, J.

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TINGA, J.:

Before this Court are two petitions assailing COA Decision No. 96-650 rendered by respondent Commission on Audit (COA)[1] on November 21, 1996, sustaining the COA Auditor's disallowance of petitioners' rice allowances disbursed on various dates. G.R. No. 127515 is a petition for certiorari filed pursuant to Section 7, Article IX (A) of the 1987 Constitution in relation to Section 50 of Presidential Decree (P.D.) No. 1445 and Rule 45 of the Rules of Court, seeking to nullify COA Decision No. 96-650. G.R. No. 127544 is a petition for review on certiorari pursuant to Section 7, Article IX of the 1987 Constitution in relation to Book V, Title I, Subtitle B, Chapter 5, Section 35 of the Administrative Code of 1987, praying for the reversal of COA Decision No. 96-650 and the issuance of an order authorizing the grant of rice allowances. Upon motion of the Office of the Solicitor General (OSG), the petitions in G.R. Nos. 127515 and 127544 were consolidated since the subject of both petitions is the same COA Decision.

Petitioners in G.R. No. 127515 were the incumbent officers as of June 30, 1989 of the Local Water Utilities Administration (LWUA), a government-owned and/or controlled corporation created under P.D. No. 198. They are Rodolfo S. De Jesus, Deputy Administrator for Administrative Services; Edelwina DG. Parungao, Manager of Human Resource Management Department; and Rebecca A. Barbo, Manager of Property Management. Antonio R. De Vera, petitioner in G.R. No. 127544, is suing in his capacity as Administrator and on behalf of the officials and employees of the LWUA.

Since 1982 officials and employees of the LWUA had been receiving a rice subsidy of P200.00 for every two months pursuant to LWUA Board Resolution No. 05, Series of 1986.[2] The amount was further increased to P350.00 in 1986 pursuant to a series of board resolutions.

In the interim, then President Corazon Aquino issued Memorandum Order No. 177 (M.O. No. 177),[3] prescribing the policies and guidelines in rationalizing compensation structures in government-owned and/or controlled corporations (GOCCs). Pertinently, M.O. No. 177 directed the payment of a "transition allowance" to incumbents of positions in corporate entities receiving additional fringe benefits for a period of at least twelve (12) months prior to its effectivity, the aggregate of which exceeded the standardized rates under existing laws.[4] To implement the directives under M.O. No. 177, the Department of Budget and Management (DBM) issued Corporate Budget Circular No. 15 (DBM-CBC No. 15),[5] which laid down the procedural requirements in availing of the "transition allowance."

On July 1, 1989, Congress passed Republic Act No. 6758 (R.A. No. 6758), entitled An Act Prescribing A Revised Compensation and Position Classification System in the Government and For Other Purposes, commonly known as the Salary Standardization Law. Subject to certain exceptions, Section 12 thereof deemed all allowances to be

included in the standardized rates prescribed therein. On October 2, 1989, the DBM issued Corporate Compensation Circular No. 10 (DBM-CCC No. 10), to implement the revised compensation and position classification system prescribed under R.A. No. 6758 for GOCCs and government financial institutions (GFIs). Paragraph 5.5.1 of DBM-CCC No. 10 included a rice subsidy as among the allowances/fringe benefits not likewise integrated into the basic salary and allowed to be continued only for incumbents as of June 30, 1989 but subject to the condition that the grant of the same is with appropriate authorization either from the DBM, Office of the President or legislative issuances.

Even after the effectivity of R.A. No. 6758, the grant of rice allowances to LWUA officials and employees continued and was further increased to P600.00 per month per employee when the LWUA Board of Trustees passed Resolution No. 38 on August 14, 1991.

The LWUA Corporate Auditor, however, disallowed a series of payrolls intended for the rice allowances for the years 1991 to 1994, citing Section 12 of R.A. No. 6758 and its implementing rule, paragraph 5.5 of DBM-CCC No. 10, and the provisions of M.O. No. 177 and DBM-CBC No. 15.

Petitioners in G.R. No. 127515 wrote respondent COA on May 30, 1994 and on June 27, 1994 to appeal respectively the disallowance totaling an amount of P4,160,400.00 for 1993 and P1,647,400.00 for January to April 1994. They argued that DBM-CCC No. 10, which was unenforceable for lack of publication, cannot supplant and negate Section 12 of R.A. No. 6758.

Administrator Antonio De Vera, petitioner in G.R. No. 127544, also sent a letter-appeal to respondent COA on behalf of LWUA officials and employees for reconsideration of the disallowance of the rice subsidies for 1991 to 1992 in the total amount of P2,059,700.00. For his part, De Vera argued that the disallowance of the rice subsidies was without legal basis considering that DBM-CCC No. 10, upon which the disallowance was based, was never published in the Official Gazette. De Vera also invoked the due process and equal protection clauses and the principle of non-diminution of salary and compensation to further his appeal.

On November 21, 1996, respondent COA rendered the assailed decision denying De Vera's appeal on the ground that until DBM-CCC No. 10 was nullified by the proper court, respondent COA must faithfully observe and carry out its mandate. Respondent COA also sustained the disallowance of the grant of the rice allowance to LWUA officials and employees for non-submission by LWUA of the list of allowances being received by its employees as required by M.O. No. 177 and DBM-CBC No. 15.

During the pendency of this case, this Court promulgated De Jesus v. Commission on Audit[6] declaring the ineffectiveness of DBM-CCC No. 10 due to its non-publication either in the Official Gazette or in a newspaper of general circulation in the country.

From the COA Decision No. 96-650, two separate petitions were filed with this Court. In G.R. No. 127544, petitioner De Vera raises the following issues for resolution:

> - RESPONDENT COMMISSION ON AUDIT SERIOUSLY ERRED IN RELYING UPON DBM CORPORATE COMPENSATION CIRCULAR NO. 10 AS LEGAL BASIS FOR UPHOLDING OR SUSTAINING THE LWUA CORPORATE AUDITOR'S DISAPPROVAL OF THE RICE ALLOWANCES.
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> - RESPONDENT COMMISSION ON AUDIT SERIOUSLY ERRED IN DISREGARDING THE CLEAR PROVISIONS OF REPUBLIC ACT 6758 WHICH EXPLICITLY AUTHORIZE THE GRANT OF ADDITIONAL COMPENSATION SUCH AS THE RICE ALLOWANCE EVEN IF THE SAME IS NOT INTEGRATED INTO THE STANDARDIZED SALARY RATES.
>
> - RESPONDENT COMMISSION ON AUDIT SERIOUSLY ERRED AND COMMITTED GRAVE ABUSE

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> OF DISCRETION WHEN IT RENDERED A DECISION THAT IS VIOLATIVE OF DUE PROCESS, THE EQUAL PROTECTION CLAUSE, AND THE BASIC RIGHTS OF WORKERS.[7]

In G.R. No. 127515, petitioners assert that respondent COA committed grave abuse of discretion in upholding the disallowance of the rice subsidy, thus:

> RESPONDENT COMMISSION ERRED IN GIVING EFFECT TO DBM CCC NO. 10 DATED OCTOBER 2, 1989 AND COMMITTED GRAVE ABUSE OF DISCRETION AMOUNTING TO LACK OF JURISDICTION IN UPHOLDING THE DISALLOWANCE OF THE RICE ALLOWANCE OF LWUA OFFICIALS AND EMPLOYEES.[8]

The Court required the Office of the Solicitor General (OSG) to file respective comments to the two petitions. In a Manifestation and Motion dated April 10, 1997, filed in G.R. No. 127544, the OSG prayed for the consolidation of the two cases, which the Court allowed in a Resolution dated July 29, 1997. The OSG likewise filed on July 28, 1997 another Manifestation and Motion (In Lieu of Consolidated Comment) wherein it posited that DBM-CCC No. 10 was patently without force and effect, rendering respondent and COA's arguments against the grant of additional compensation accordingly unmeritorious.[9] It argued that DBM-CCC No. 10 was superseded by the passage of R.A. No. 6758 or the Salary Standardization Law, which expressly authorized additional allowances which were allowed prior to the effectivity of the Salary Standardization Law and not integrated into the said law. Moreover, the OSG contended that DBM-CCC No. 10 was not submitted for publication with the Official Gazette, contrary to the rule laid down in Tañada v. Tuvera.[10] In light of the adverse position it had taken from that of the COA, the OSG asked that COA instead be allowed to file its own comment, aside from the fact that it is the General Counsel of respondent COA which has been filing pleadings in behalf of the Commission before this Court.

Petitioner De Vera in G.R. No. 127544 filed suit in his capacity as LWUA Administrator in behalf of all other officials and employees of the agency, and is represented by the Office of the Government Corporate Counsel (OGCC). On the other hand, the petitioners in G.R. No. 127515, three employees of the LWUA, filed the petition in their own behalf and have been representing themselves, they being lawyers apparently.

Interestingly, respondent COA, in its Memorandum, questions the legal personality of the petitioners in G.R. No. 127515, asserting that the petitioners had failed to allege in their petition their legal capacities in bringing suit against the COA. Citing relevant Civil Service rules, respondent COA alleges petitioners in G.R. No. 127515 are barred from suing the Commission in their individual capacities as officers of the LWUA as they are barred in engaging private practice of their profession. This argument, belatedly raised as it is, deserves scant consideration. The petitioners in G.R. No. 127515 are not barred by Civil Service rules from suing the COA in their own behalf, and we are satisfied that they have the requisite legal personality to institute suit before this Court. Moreover, upon consolidation of the two petitions, the OGCC submitted a Memorandum on behalf of all of the petitioners in the two petitions. Assuming arguendo that the petitioners in G.R. No. 127515 improperly filed suit without proper representation by counsel, such defect is now deemed cured and mooted by the subsequent representations in their behalf by the OGCC.

The procedural aspect having been dispensed with, a discussion on the merits is now in order. The petitions are mainly anchored on the theory that DBM-CCC No. 10, upon which the disallowance of the rice subsidy was based, is without force and effect.

The inefficaciousness of DBM-CCC No. 10 was declared in De Jesus v. COA,[11] where the Court was faced with the question whether petitioners therein, who are the same petitioners in G.R. No. 127515, suing on behalf of fellow LWUA employees were still entitled to the honoraria which they were receiving prior to the effectivity of

R.A. No. 6758. Finding it unnecessary to resolve the issue whether paragraph 5.6 of DBM-CCC No. 10 had unduly supplanted the pertinent provisions of R.A. No. 6758, the Court altogether struck down DBM-CCC No. 10 as ineffective in the absence of the requisite publication in the Official Gazette or newspaper of general circulation. Pertinent portion of the decision reads:

> On the need for publication of subject DBM-CCC No. 10, we rule in the affirmative. Following the doctrine enunciate in Tañada, publication in the Official Gazette or in a newspaper of general circulation in the Philippines is required since DBM-CCC No. 10 is in the nature of an administrative circular the purpose of which is to enforce or implement an existing law. Stated differently, to be effective and enforceable, DBM-CCC No. 10 must go through the requisite publication in the Official Gazette or in a newspaper of general circulation in the Philippines.
>
> In the present case under scrutiny, it is decisively clear that DBM-CCC No. 10, which completely disallows payment of allowances and 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. At the very least, before the said circular under attack may be permitted to substantially reduce their income, the government officials and employees concerned should be apprised and alerted by the publication of subject circular in the Official Gazette or in a newspaper of general circulation in the Philippines – to the end that they be given amplest opportunity to voice out whatever position they may have, and to ventilate their stance on the matter. This approach is more in keeping with democratic precepts and rudiments of fairness and transparency.[12]

Lest this Court be reproached for taking the path of least resistance, a scrutiny of whether or not the disallowance of the rice subsidy was meritorious is in order. The bone of contention is whether or not the rice subsidy granted to LWUA officials and employees after the effectivity of R.A. No. 6758 is already included in the standardized salary rates and, therefore, may no longer be given separately.

The consolidation of allowances is mandated by Section 12 of R.A. No. 6758, which incidentally is the same provision petitioners and respondent COA cite to advance their arguments. Section 12, R.A. No. 6758 reads:

> SECTION 12. Consolidation of Allowances and Compensation. – All allowances, except for representation and transportation allowances; clothing and laundry allowances; subsistence allowance of marine officers and crew on board government vessels and hospital personnel; hazard pay; allowances of foreign service personnel stationed abroad; and such other additional compensation not otherwise specified herein as may be determined by the DBM, shall be deemed included in the standardized salary rates herein prescribed. Such other additional compensation, whether in cash or in kind, being received by incumbents only as of July 1, 1989 not integrated into the standardized salary rates shall continue to be authorized.
>
> Existing additional compensation of any national government official or employee paid from local funds of a local government unit shall be absorbed into the basic salary of said official or employee and shall be paid by the National Government.[13]

This is not the first time that the Court is called upon to rule on respondent COA's application and interpretation of the letter and intent of Section 12, R.A. No. 6758 in light of its power to disallow unauthorized disbursement of public funds.

In Philippine Ports Authority v. Commission on Audit,[14] the Court emphasized the intention of the legislature to protect incumbents receiving allowances over and above those authorized by R.A. No. 6758 so that they may continue to receive them even after the passage of R.A. No. 6758. Thus, the Court declared petitioners therein to be entitled under the second sentence of Section 12 of R.A. No. 6758 to receive higher rates of representation and

transportation allowance provided by Letter of Instruction No. 97:

> Now, under the second sentence of Section 12, first paragraph, the RATA enjoyed by these PPA officials shall continue to be authorized only if they are "being received by incumbents only as of July 1, 1989." RA 6758 has therefore, to this extent, amended LOI No. 97. By limiting the benefit of the RATA granted by LOI No. 97 to incumbents, Congress has manifested its intent to gradually phase out this privilege without upsetting the policy of non-diminution of pay.
>
> The legislature has similarly adhered to this policy of non-diminution of pay when it provided for the transition allowance under Section 17 of RA 6758 which reads:
> SEC. 17. Salaries of Incumbents. – Incumbents of position presently receiving salaries and additional compensation/fringe benefits including those absorbed from local government units and other emoluments, the aggregate of which exceeds the standardized salary rate as herein prescribed, shall continue to receive such excess compensation, which shall be referred to as transition allowance. The transition allowance shall be reduced by the amount of salary adjustment that the incumbent shall receive in the future.

While Section 12 refers to allowances that are not integrated into the standardized salaries whereas Section 17 refers to salaries and additional compensation or fringe benefits, both sections are intended to protect incumbents who are receiving said salaries and/or allowances at the time RA 6758 took effect.[15]

Reiterating the same principle of non-diminution of pay, the Court in Philippine International Trading Corporation (PITC) v. Commission on Audit[16] set aside a COA decision disallowing the reimbursement of car registration and insurance premium payments made after November 1, 1989 pursuant to PITC's car plan program. The Court stated that "there was no intention on the part of the legislature to revoke existing benefits by incumbents of government positions at the time of the passage of R.A. No. 6758 by virtue of Sections 12 and 17 thereof."[17]

As can be gleaned from the aforequoted rulings, the rice allowance subject of the instant dispute is one of such benefits that may be given separately to LWUA officials and employees as long as it has been granted to incumbents as of July 1, 1989 and has not been integrated into the standardized salary rates. The second sentence of Section 12 thereof, which is quoted again below for easy reference, expressly recognizes its continuous grant in accordance with the principle of non-diminution of pay:

> Section 12. Consolidation of Allowances and Compensation. – Such other additional compensation, whether in cash or in kind, being received by incumbents only as of July 1, 1989 not integrated into the standardized salary rates shall continue to be authorized.

Respondent COA believes that the phrase "shall continue to be authorized" in the second sentence of Section 12, R.A. 6758 means that the continuous grant of additional compensations that were not integrated into the standardized salary rates is not automatic but must be covered by an "authority." Since the grant of rice subsidy prior to the effectivity of R.A. No. 6758 was only pursuant to LWUA Board resolutions only, appropriate authorization from the DBM, the Office of the President or a legislative issuance is a pre-condition for the continued grant of the rice allowance.[18] This condition was expressly stated under paragraph 5.5 of DBM-CCC No. 10.

Respondent COA misreads both the literal and intended meaning of the phrase. The second sentence of Section 12, R.A. No. 6758 does not qualify as to the source of the benefit. It is enough that the benefit has been existing prior to the effectivity of R.A. No. 6758 and that it has not been included in the standardized salary rates. The continuous grant, however, is limited to incumbents only to gear the compensation policy toward standardization without upsetting the principle of non-diminution of pay.

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Respondent COA also relies on the provisions of M.O. No. 177, as implemented by DBM-CBC No. 15, to justify the disallowance of the rice subsidy.

Section 2 of M.O. No. 177 reads:

> SECTION 2. Allowances of Incumbents. – Incumbents of positions in corporate entities covered by this Memorandum Order who are presently receiving additional monthly compensation/fringe benefits and other emoluments which were continuously enjoyed for a period of at least twelve months prior to the effectivity of this Order, including those authorized solely by their governing boards effected on or before December 31, 1987, the aggregate of which exceeds the standardized rates prescribed pursuant to existing compensation laws, rules, and regulations as administered by the Department of Budget and Management, shall continue to receive such excess allowance, which shall be referred to as "transition allowance." The "transition allowance" shall be correspondingly reduced by the amount of any salary increase or salary adjustment that the incumbent shall receive in the future.
>
> The additional compensation, fringe benefits and other emoluments which may be considered as "transition allowance" under this Memorandum Order shall be limited to those which are of common or general application to all the personnel of the corporate entities covered under Section 1 hereof. (emphasis supplied)

The pertinent portions of its implementing rule, paragraphs 5.1/5.2 of DMB-CBC No. 15, lay down the following procedure to obtain the "transition allowance:"

> 5.0 RULES AND REGULATIONS
>
> 5.1 Determination of the allowances and fringe benefits that any government-owned or controlled corporation may be allowed to continue paying to its qualified officials and employees in the form of "transition allowance" shall be determined by the DBM. For this purpose, government-owned or controlled corporations and financial institutions affected by the provisions of MO No. 177 shall submit to the DBM a complete list of all allowances and fringe benefits granted in excess of the prescribed rates under existing laws, rules and regulations, whether such allowances and fringe benefits are in cash or in kind, with information as to amount for each type of allowance/fringe benefit, authority for the grant/resolution of the governing Boards, date first effected, policies being observed in the grant of such allowances/fringe benefits and other relevant information duly certified by the COA Auditor-in-Charge of the corporation.
>
> 5.2 Non-submission of the above-described documents within thirty (30) days from the issuance of this Circular will automatically disqualify corporations from the coverage of the provisions of MO No. 177 and such corporations will be presumed to be granting only allowances/fringe benefits in accordance with the types and rates prescribed under existing laws.

Proceeding on the premise that LWUA had allegedly failed to submit to the DBM a complete list of all the allowances and fringe benefits granted to LWUA officials and employees as required under paragraph 5.2 of DBM-CBC No. 15, respondent COA argues that LWUA was automatically removed from the coverage of M.O. No. 177 and should be presumed to be granting only such allowances and fringe benefits that are in accord with the types and rates prescribed under existing law. It adds that since July 5, 1988 when DBM-CBC No. 15 was issued, LWUA had been deemed barred from granting the rice allowance for failure to comply with the required prior authorization from the DBM, the Office of the President or any legislative issuance. Thus, following this argument, respondent COA intimates that with the passage of R.A. No. 6758, there was no authorized grant of the rice to speak of since the same was considered as not having been granted.[19]

The contention is unconvincing.

As correctly contended by petitioners in G.R. No. 127515, Section 2 of M.O. No. 177 expressly directs the

continuous grant of allowances, including those which were authorized solely by the governing boards, without qualification. Said provision is an explicit authorization for the giving of certain allowances or benefits on top of the standardized salary rates to the end that there would be no undue diminution of pay. Nowhere in said provision is it required that the "transition allowance" be authorized by the DBM, the Office of the President, or a legislative issuance. On the other hand, paragraph 5.1 of DBM-CBC No. 15 insofar as it empowers the DBM to determine which of the additional benefits may be considered as "transition allowance" constitutes a unilateral arrogation of authority—a consequence which was not intended by, much more expressly stated in, M.O. No. 177.

Moreover, the assailed disallowances covered the period between 1991 and 1994 when R.A. No. 6758 was already in effect. With the effectivity of the new law, M.O. No. 177 and its implementing rule, DBM-CBC No. 15, were rendered without force and effect. Therefore, the procedural requirements under DBM-CBC No. 15 involving the submission of a list of subsisting allowances and benefits, assuming that they did not go beyond the parameters of M.O. 177, were of no consequence as they were in effect prior to the effectivity of R.A. No. 6758 only.

Finally, this Court does not see the relevance to respondent COA's cause of the pronouncement in Baybay Water District v. Commission on Audit[20] to the effect that R.A. No. 6758 applies to positions in government-owned or controlled corporations. Its contention that the LWUA must "comply with the required prior authority (from the DBM, the Office of the President, or a legislative issuance) for the separate grant of a rice subsidy since LWUA is covered by R.A. No. 6758 does not find support in the aforementioned case. As explained before, under Section 12 of R.A. No. 6758, the only requirements for the continuous grant of allowances and fringe benefits on top of the standardized salary rates are as follows: (1) the employee must be an incumbent as of July 1, 1989; and (2) the allowance or benefit was not consolidated in the standardized salary rate as prescribed by R.A. No. 6758.

WHEREFORE, the petitions are GRANTED and the assailed COA Decision No. 96-650 of respondent Commission on Audit is SET ASIDE. No pronouncement as to costs.

SO ORDERED.

Davide, Jr., C.J., Quisumbing, Ynares-Santiago, Carpio, Austria-Martinez, Corona, Carpio-Morales, Callejo, Sr., Azcuna, Chico-Nazario, and Garcia, JJ., concur.
Puno, J., on leave.
Panganiban, and Sandoval-Gutierrez, JJ., on official leave.

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[1] Composed of Chairman Celso D. Gangan, Commissioner Rogelio B. Espiritu, and Commissioner Sofronio B. Ursal.

[2] Adopted on January 9, 1986.

[3] Issued on May 31, 1988.

[4] G.R. No. 127544, Rollo, p. 90.

[5] Issued on July 5, 1988.

[6] 355 Phil. 584 (1998.

[7] G.R. No. 127544, Rollo, p. 16.

[8] G.R. No. 127515, Rollo, p. 6.

[9] G.R. No. 127515, Rollo, p. 86.

[10] G.R. No. L-63915, 29 December 1986, 146 SCRA 446.

[11] Supra note 6 at 591.

[12] Supra note 6 at 590-591.

[13] Emphasis supplied.

[14] G.R. No. 100773, October 16, 1992, 214 SCRA 653.

[15] Id. at 660.

[16] 368 Phil. 478 (1999).

[17] Supra note 12 at 488-489.

[18] Respondent's Comment in G.R. No. 127544, p. 10; Rollo (G.R. No. 127544), p. 228.

[19] Respondent's Memorandum in G.R. No. 127544, p. 9; Rollo (G.R. No. 127544), p. 96.

[20] 425 Phil. 326 (200).

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