

**NAPOCOR EMPLOYEES CONSOLIDATED UNION (NECU),
REPRESENTED BY ITS PRESIDENT, ABNER P. ELERIA, WHO IS ALSO
SUING IN HIS PERSONAL CAPACITY; NPC RETIREES, REPRESENTED
BY THEIR ATTORN...**

G.R. NO. 157492. March 10, 2006

Ponente: GARCIA, J.

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GARCIA, J.

In this original special civil action for Mandamus With Damages, petitioners urge the Court to issue a writ of mandamus commanding the respondents, their successors-in-interest, assigns, agents and representatives, to remit to the Welfare Fund of respondent National Power Corporation (NPC) the 10% employer's contribution by way of employees' welfare allowance, as allegedly mandated under Board Resolution No. 78-119, dated September 26, 1978, of the NPC Board of Directors.

The factual backdrop:

Under Republic Act No. 6395, An Act Revising the Charter of the National Power Corporation, the National Power Board of Directors (NPB), as the policy-making body of the state-owned power generating company, is given the power, upon recommendation of the NPC General Manager and subject to existing laws, rules and regulations, to fix the salaries, allowances and benefits of NPC personnel.[1]

At the time this petition was filed, the NPB is composed of the following respondents, most of whom were then department secretaries, to wit:

Jose Isidro N. Camacho, Department of Finance, Chairman;

Members:

Vincent S. Perez, Jr. Department of Energy;

Emilia T. Boncodin

Department of

Budget and Management;

Luis P. Lorenzo Department of Agriculture;

Romulo L. Neri

National Economic

Development Authority;

Elisea G. Gozun

Department of Environment and Environmental Resources;

Jose D. Lina
Department of Interior and Local Government;

Manuel A. Roxas
Department of Trade and Industry; and

Rogelio M. Murga NPC President.

Respondents Nieves Osorio, Gil Montalbo, Jocelyn Bolante, Marius Corpus, Ruben Reinoso and Gregory Domingo are representatives of the above-named department secretaries to the NPB.

On September 26, 1978, respondent NPB passed Board Resolution No. 78-119[2], approving the grant to NPC employees of a monthly welfare allowance equivalent to ten percent (10%) of their basic pay. In full, Board Resolution No. 78-119 reads:

RESOLVED, That the proposed grant of a monthly welfare allowance equivalent to 10% of the employee's basic pay to all NPC employees and personnel of the Office of the Auditor, NPC, effective October 1, 1978, is hereby approved;

RESOLVED FURTHER, That the amount of P2,150,000.00 needed to meet payment of the monthly welfare allowance up the end of the current calendar year, is hereby provided by transfer of the Car Plan revolving fund as of September 30, 1978, and the deficiency to be charged against Contingencies and other Expenditures;

RESOLVED FINALLY, That the above-approved monthly welfare allowance shall constitute the fund for the EMPLOYEES' SAVINGS AND WELFARE PLAN which is hereby established effective October 1, 1978, and shall be operated subject to the provisions of the RULES AND REGULATIONS GOVERNING THE NATIONAL POWER CORPORATION EMPLOYEES' SAVINGS AND WELFARE PLAN, xxx.

Pursuant thereto, respondent NPC remitted the employee welfare allowance to the Fund established therefor, the NPC Employees' Welfare Fund.

On July 26, 1982, respondent NPB passed Board Resolution No. 82-172[3], increasing personnel compensation and providing that 5% of the adjusted basic pay of the employees be contributed to the NPC Employees' Welfare Fund. We quote the pertinent portions of Board Resolution No. 82-172:

RESOLVED, That pursuant to the provisions of Executive Order No. 698 and LOImp No. 97, the implementation of the following increases in personnel compensation effective July 1, 1982:

- Two (2) salary steps in the approved salary schedule or equivalent to approximately 10% for those receiving above P8,400.00 per annum, and three (3) salary steps in the approved salary schedule or equivalent to 15% for those receiving P8,400.00 per annum and below;
- 5% increase in Cost of Living Allowance (COLA) from the present 30% of basic pay or P300.00 whichever is higher, to 35% of the basic pay or P300.00, whichever is higher; and
- 5% of basic pay as Social Amelioration Allowance (SAA),

is hereby authorized: Provided, That 5% of the adjusted basic pay of the employees shall be contributed to the Employees' Welfare Fund to improve the Fund's capacity to extend assistance facilities to its members;

xxx xxx xxx

The NPC Employees' Welfare Fund is thus composed of two components, to wit: (i) the NPC share (equivalent to 10% of the employee's basic pay); and (ii) the employee share (equivalent to 5% of his adjusted pay).

Then, on July 1, 1989, Republic Act No. 6758, also known as the Compensation and Position Classification Act of 1989 or the Salary Standardization Law, took effect. Aimed at rationalizing the compensation of government employees, Section 12 of the law provides for the consolidation of allowances into the standardized salary rates of government employees, with certain exceptions. On the same day — July 1, 1989 — respondent NPC stopped remitting its employer's contribution to the NPC Employees' Welfare Fund.

On October 2, 1989, the Department of Budget and Management (DBM), by way of implementing Rep. Act No. 6758, issued DBM Corporate Compensation Circular No. 10[4] (DBM-CCC No. 10), thereunder providing that payment by government corporations of discontinued allowances effective November 1, 1989 "shall be considered as illegal disbursement of public funds". Addressed to all heads of government-owned and/or controlled corporations and financial institutions and all others concerned, the Circular pertinently reads:

5.8 Payment of other allowances/fringe benefits and all other forms of compensation granted on top of basic salary, whether in cash or in kind, xxx shall be discontinued effective November 1, 1989. Payment made for such allowances/fringe benefits after said date shall be considered as illegal disbursement of public funds.

On April 5, 1993, Republic Act No. 7648, also known as the Electric Power Crisis Act of 1993, took effect. Among other things, this law authorizes the President of the Philippines to reorganize NPC to make it more effective, innovative and responsive to the power crisis (Sec. 5) and to upgrade the compensation of NPC personnel at rates comparable to those prevailing in privately-owned power utilities (Sec. 6). Pursuant thereto, the President issued Memorandum Order No. 198,[5] outlining the NPC Compensation Plan.[6]

Subsequently, pursuant to NBP Board Resolutions Nos. 95-08[7] and 95-52[8] dated January 6 and March 23, 1995, respectively, respondent NPC issued Circular No. 95-19[9] dated March 23, 1995, directing the resumption of the payment by NPC to the NPC Employees' Welfare Fund of its employer's share equivalent to 10% of an employee's basic salary as of January 1, 1995. Paragraph 3.1 of NPC Circular No. 95-19 reads:

3.1 Welfare Fund. The Corporation shall resume payment to the Welfare Fund of employer's share equivalent to 10% of the basic salary as of 01 January 1995 of officials and employees. In turn, employees qualified to Welfare Fund membership shall contribute to the Fund an amount equivalent to 5% of their basic salary.

In 1998, this Court, in *De Jesus vs. Commission on Audit*,^[10] declared DBM-CCC No. 10, *supra*, as without force and effect on account of its non-publication in the Official Gazette or in a newspaper of general circulation, as required by law.

In 1999, DBM re-issued its DBM-CCC No. 10 in its entirety and submitted for publication in the Official Gazette.

On March 13, 2001, Atty. Victoriano Orocio, on behalf of NPC retirees, sent a letter^[11] to then NPC President Jesus Alcorido demanding the payment by NPC of its employer's share to the NPC Employees' Welfare Fund for the period from July 1, 1989 to December 31, 1994. Portions of the letter read:

As DBM CCC No. 10 is null and void *ab initio*, it could not have produced any legal effect, i.e. discontinuance of the 10% Employer Contribution to the NPC Welfare Fund. Consequently, said discontinuance is illegal and null and void *ab initio*.

In the light of the foregoing, it is crystal clear that aforementioned NPC retirees are legally entitled to the payment of the 10% NPC (Employer) Contribution to the NPC Welfare Fund (equivalent to 10% of their basic salaries) which were withheld/discontinued starting July 1, 1989 up to December 31, 1994, while they were still connected with NPC and prior to their retirement. As the said NPC retirees are legally entitled to the 10% employees' contribution since July 1, 1989, it is just and warranted that they should also be entitled to the payment of interests thereon (12% annual interests for forbearance of money) for the period July 1, 1989 to December 31, 1994. Consequently, formal demand is made upon your Good Office for the payment of the

aforementioned amounts illegally withheld from said NPC retirees.

This formal demand is being made in the spirit of the "Principle of exhaustion of administrative remedies" in order to obviate the need of undertaking court action in order to enforce their rights. Should your Good Office desire to have a dialogue on this matter in order to arrive at an amicable out-of-court settlement thereof, the undersigned is more than willing to meet with you at a time and place of your convenience within five (5) days from receipt hereof. Otherwise, should this lawful demand remain unheeded, we shall be constrained, much to our regrets, to institute the corresponding legal actions in court.

Respondent NPC refused to act favorably on the retirees' claim.

On August 8, 2001, petitioner Napocor Employees Consolidated Union (NECU), represented by its president, petitioner Abner Eleria, wrote NPC President Jesus Alcorido informing the latter that NECU fully supports the claim of NPC retirees[12].

When asked by then Senior Deputy Executive Secretary Waldo Flores to comment on the claim of NPC retirees, DBM Secretary Emilia Boncodin, via a reply-letter dated January 24, 2002[13], pointed out that despite this Court's ruling in *De Jesus vs. Commission on Audit*, supra, declaring DBM-CCC No. 10 as without force and effect for non-publication in the Official Gazette, Section 12 of Rep. Act No. 6758 can still be implemented. Partly says Secretary Boncodin in her reply-letter:

xxx With the integration of the employee welfare allowance into the basic salary, NPC as employer no longer need to provide for the counterpart fund to the employee welfare fund which for all intents and purposes had been dissolved. There is, therefore, no legal basis for the NPC to grant the claim of NPC retirees for the period July 1, 1989 to December 31, 1994.

Petitioners, noting that respondents continue to refuse to comply with the latter's alleged duty to remit to the NPC Employees' Welfare Fund the NPC's counterpart thereon, as allegedly mandated under NPB Board Resolution No. 78-119, now come to this Court via this direct action for mandamus. The grounds:

- Respondents have unlawfully neglected the performance of an act that the law specifically enjoins as their duty resulting from their office or station;
- Respondents have unlawfully excluded petitioners from the use and enjoyment of a right to which they are lawfully entitled; and
- There is no other plain, speedy and adequate remedy in the course of law.[14]

Petitioners maintain respondent NPC reneged on its duty under its Revised Charter (Rep. Act No. 6395) when it stopped, without lawful reason, its contribution to the NPC Employees' Welfare Fund as mandated in NPB Board Resolution No. 78-119. Petitioners reiterate their demand for the payment by respondent NPC of its share to the NPC Employees' Welfare Fund for the period July 1, 1989 to December 31, 1994.

To petitioners, respondent NPC stopped the grant of employee welfare allowance in obedience to DBM-CCC No. 10. Ergo, since said circular did not legally take effect per the Court's decision in *De Jesus*, supra, NPC's rationale had lost its validity. Upon this premise, petitioners submit that respondent NPC is bound to comply with its obligation under NPB Resolution No. 78-119 by returning the employee welfare allowance due the petitioners for the period July 1, 1989 to December 31, 1994.

It is undisputed that respondent NPC had indeed stopped contributing its employer's share to the NPC Employees' Welfare Fund beginning July 1, 1989 to December 31, 1994. However, NPC claims that the employee welfare allowance was already integrated into the salaries received by the employees pursuant to Rep. Act No. 6758.

Instead of remitting the employee welfare allowance to the NPC Welfare Fund, NPC claims it gave such employee welfare allowance direct to the employees themselves as part of their gross monthly income to comply with Rep. Act No. 6758.

The petition is without merit.

As we see it, the paramount issue is: whether or not respondent NPC is justified in stopping its 10% employer's contribution to the NPC Employees' Welfare Fund for the period from July 1, 1989 to December 31, 1994.

We hold that Rep. Act No. 6758 (Compensation and Classification Act of 1989) can be implemented notwithstanding our ruling in *De Jesus vs. Commission on Audit*. While it is true that in said case, this Court declared the nullity of DBM-CCC No. 10, yet there is nothing in our decision thereon suggesting or intimating the suspension of the effectivity of Rep. Act No. 6758 pending the publication in the Official Gazette of DBM-CCC No. 10. For sure, in *Philippine International Trading Corporation vs. Commission on Audit*,^[14] this Court specifically ruled that the nullity of DBM-CCC No. 10 will not affect the validity of Rep. Act No. 6758. Says this Court in that case:

xxx The nullity of DBM-CCC No. 10, will not affect the validity of R.A. No. 6758. It is a cardinal rule in statutory construction that statutory provisions control the rules and regulations which may be issued pursuant thereto. Such rules and regulations must be consistent with and must not defeat the purpose of the statute. The validity of R.A. No. 6758 should not be made to depend on the validity of its implementing rules.

Although NPC stopped its employer's contribution to the NPC Employees' Welfare Fund, NPC nevertheless continue to pay its employees the amount equivalent to its contribution to the subject fund. NPC integrated its employer's contribution to the NPC Employees' Welfare Fund to the standardized salary rates of its employees in compliance with Section 12 of Rep. Act No. 6758, which provides:

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.

The State aims in Rep. Act No. 6758 to provide equal pay for substantially equal work and to base differences in pay upon substantive differences in duties and responsibilities, and qualification requirements of the positions. Prior to the effectivity of that law, NPC employees were receiving, aside from cost of living allowance, myriad of allowances like social amelioration allowance, emergency allowance, longevity pay and employee welfare allowance.^[16] Section 12 of Rep. Act No. 6758 lays down the general rule that all allowances of state workers are to be included in their standardized salary rates. Exempted from integration to the standardized salary rates, as specified in the aforequoted provision of Section 12 of Rep. Act No. 6758, are only the following allowances:

- (1) representation and transportation allowances (RATA);
- (2) clothing and laundry allowances;
- (3) subsistence allowances of marine officers and crew on board government vessels;
- (4) subsistence allowance of hospital personnel;

- (5) hazard pay;
- (6) allowance of foreign service personnel stationed abroad; and
- (7) such other additional compensation not otherwise specified herein as may be determined by the DBM.

Otherwise stated, the foregoing are the only allowances which government employees can continue to receive in addition to their standardized salary rates. The employee welfare allowance of NPC personnel is clearly not among the allowances listed above which State workers can continue to receive under Rep. Act No. 6758 over and above their standardized salary rates. We must emphasize that Rep. Act No. 6758 does not require that DBM should first define those allowances that are to be integrated with the standardized salary rates of government employees before NPC could integrate the employee welfare allowance into its employees' salaries. Thus, despite our ruling in *De Jesus* which thwarted the attempt of DBM in DBM-CCC No. 10 to complete the list of allowances exempted from integration, NPC is allowed under Rep. Act No. 6758 to integrate the employee welfare allowance into the employees' standardized salary rates.

Record shows that in 1992, NPC employees were informed by respondent NPC of their new position titles and their corresponding salary grades when they were furnished with Notice of Position Allocation and Salary Adjustment (NPASA). The NPASA provides the breakdown of the employee's gross monthly salary as of June 30, 1989 (eve of effectivity of R.A. 6758) and the composition of his standardized pay under Rep. Act No. 6758.

Respondent NPC provides us with samples of the NPASA it furnished its employees. It emerges from the samples that NPC, in compliance with Rep. Act No. 6758, had integrated into the standardized salary rates the employee welfare allowance of its employees.

One such sample is the NPASA dated August 27, 1992 of an NPC employee named Ernesto Camagong[17]. According to Camagong's NPASA, prior to Rep. Act No. 6758, his position title was Equipment Operator B with a job grade of 10 and with a basic salary of P3,912.00. His monthly gross income prior to said law was P8,506.30, comprising of his basic salary and allowances, broken down as follows:

Basic salary P3, 912.00

Cost of living allowance 1, 564.80

Additional cola 200.00

Social Amelioration allowance 391.20

Emergency allowance 255.00

Red Circle rate 1, 592.10

Longevity pay 200.00

Employee welfare allowance 391.20

P8, 506.30

It will be noticed from Camagong's NPASA that NPC's share in his welfare allowance was considered as part of his monthly income.

When Rep. Act No. 6758 became effective on July 1, 1989, the new position title of Camagong was Plant Equipment Operator B with a salary grade of 14 and with a monthly salary of P4,386.00.

Admittedly, in the case of Camagong, his monthly gross income of P8,506.30 prior to the effectivity of Rep. Act

No. 6758, was thereafter reduced to only P4,386.00. The situation, however, is duly addressed by the law itself. For, while Rep. Act No. 6758 aims at standardizing the salary rates of government employees, yet the legislature has adhered to the policy of non-diminution of pay when it enacted said law.[18] So it is that Section 17 thereof precisely provides for a "transition allowance", as follows:

Section 17. Salaries of Incumbents. — Incumbents of positions 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.

The transition allowance referred to herein shall be treated as part of the basic salary for purposes of computing retirement pay, year-end bonus and other similar benefits.

As basis for computation of the first across-the-board salary adjustment of incumbents with transition allowance, no incumbent who is receiving compensation exceeding the standardized salary rate at the time of the effectivity of this Act, shall be assigned a salary lower than ninety percent (90%) of his present compensation or the standardized salary rate, whichever is higher. Subsequent increases shall be based on the resultant adjusted salary (Emphasis supplied).

Evidently, the transition allowance under the aforementioned provision was purposely meant to bridge the difference in pay between the pre-R.A. 6758 salary of government employees and their standardized pay rates thereafter, and because non-diminution of pay is the governing principle in Rep. Act No. 6758, Camagong, pursuant to Section 17 of that law was given a transition allowance of P4,120.30. This explains why, in the case of Camagong, his gross monthly income remained at P8,506.30, as can be seen in his NPASA, clearly showing that the allowances he used to receive prior to the effectivity of Rep. Act No. 6758, were integrated into his standardized salary rate.

The Achilles heel in the instant petition is exposed by the very failure of petitioners themselves to demonstrate a diminution in pay of NPC employees when respondent NPC stopped contributing its share to the NPC Employees' Welfare Fund. If there was no integration, Camagong's standardized salary would have been short by P391.20, the amount respondent NPC is supposed to contribute as part of his employee welfare allowance. The fact alone that Camagong did not suffer any diminution of salary when Rep. Act No. 6758 became effective is, in itself, an indication that his employee welfare allowance was indeed integrated into his salary.

The NPASAs of other NPC employees in the samples attached to the petition itself (Wilma Ortega, Annex "5", Rollo p. 196; Narcisa Santiago, Annex "5-1", Rollo, p. 197; and Edna Patricio, Annex "5-2", Rollo, p. 198) all show that the employee welfare allowance was considered as part of the gross monthly income of said employees and later integrated by respondent NPC into their standardized salary rates when Rep. Act No. 6758 took effect.

Petitioners invoke this Court's decision in *National Tobacco Administration vs. Commission on Audit*.^[19] That case, however, is casts under an entirely different factual milieu. There, the Commission on Audit barred the National Tobacco Administration (NTA) from giving its employees the fringe benefit termed "educational assistance" on the ground that the giving thereof would violate Section 12 of Rep. Act No. 6758 and DBM-CCC No. 10. In resolving NTA's appeal from COA's adverse action, this Court held that the giving of fringe benefits in the nature of financial assistance, e.g. educational assistance, is authorized under the second sentence^[20] of Section 12 of Rep. Act No. 6758 because "(1) the recipients were incumbents when R.A. No. 6758 took effect on July 1, 1989, (2) were, in fact, receiving the same, at the time, and (3) such additional compensation is distinct and separate from specific allowances above-listed, as the former is not integrated into the standardized salary rate" (*Ibid.*, p. 769). (Emphasis supplied).

Unlike in *National Tobacco*, where there was no integration of a fringe benefit into the standardized salary rates, here, the samples of NPASA provided by respondents clearly show that the employee welfare allowance of NPC employees was duly integrated into their standardized salary rates. Again, unlike in *National Tobacco*, there was here no diminution of pay on the part of petitioners. As can be seen from the NPASA samples, NPC employees continue to receive the same amount of pay they were receiving prior to the effectivity of Rep. Act No. 6758.

The Court has, to be sure, taken stock of its recent ruling in *Philippine Ports Authority (PPA) Employees Hired After July 1, 1989 vs. Commission on Audit*.^[21] Sadly, however, our pronouncement therein is not on all fours applicable owing to differing factual milieu. There, the Commission on Audit allowed the payment of back cost of living allowance (COLA) and amelioration allowance previously withheld from PPA employees pursuant to the heretofore ineffective DBM-CCC No. 10, but limited the back payment only to incumbents as of July 1, 1989 who were already then receiving both allowances. COA considered the COLA and amelioration allowance of PPA employees as "not integrated" within the purview of the second sentence of Section 12 of Rep. Act No. 6758, which, according to COA confines the payment of "not integrated" benefits only to July 1, 1989 incumbents already enjoying said allowances.

In setting aside COA's ruling, we held in *PPA Employees* that there was no basis to use the elements of incumbency and prior receipt as standards to discriminate against the petitioners therein. For, DBM "CCC No. 10, upon which the incumbency and prior receipt requirements are contextually predicated, was in legal limbo from July 1, 1989 (effective date of the unpublished DBM-CCC No. 10) to March 16, 1999 (date of effectivity of the heretofore unpublished DBM circular). And being in legal limbo, the benefits otherwise covered by the circular, if properly published, were likewise in legal limbo as they cannot be classified either as effectively integrated or not integrated benefits.

There lies the difference.

Here, the employee welfare allowance was, as above demonstrated, integrated by NPC into the employees' standardized salary rates effective July 1, 1989 pursuant to Rep. Act No. 6758. Unlike in *PPA Employees*, the element of discrimination between incumbents as of July 1, 1989 and those joining the force thereafter is not obtaining in this case. And while after July 1, 1989, PPA employees can rightfully complain about the discontinuance of payment of COLA and amelioration allowance effected due to the incumbency and prior receipt requirements set forth in DBM-CCC No. 10, NPC cannot do likewise with respect to their welfare allowance since NPC has, for all intents and purposes, never really discontinued the payment thereof.

To stress, herein petitioners failed to establish that they suffered a diminution in pay as a consequence of the consolidation of the employee welfare allowance into their standardized salary. There is thus nothing in this case which can be the subject of a back pay since the amount corresponding to the employee welfare allowance was never in the first place withheld from the petitioners.

Mandamus will issue only where there is a clear legal right sought to be enforced. The writ will not issue to enforce a doubtful right. A clear legal right within the meaning of Section 3, Rule 65 of the Rules of Court means a right clearly founded in or granted by law, a right which, in the language of *National Investment and Development Corporation vs. Aquino*,^[22] is "enforceable as a matter of law." In fine, petitioners failed to meet the standard to justify their resort to the special civil action of mandamus. Standing, as respondent NPC does, on sound legal ground when it stopped its contribution to the NPC Employees' Welfare Fund for the period from July 1, 1989 to December 31, 1994, the extraordinary writ of mandamus is unavailable against it.

WHEREFORE, the instant petition is DISMISSED.

Costs against petitioners.

SO ORDERED.

Panganiban, C.J., No Part, Former partner of a party's consul.

Puno, Quisumbing, Ynares-Santiago, Carpio, Austria-Martinez, Carpio-Morales, Callejo, Sr., Azcuna, Tinga, and Chico-Nazario, JJ., concur.

Sandoval-Gutierrez, J., No part, done relation with one of the Napocor employee.

Corona, J., on leave.

[1] Section 6(c) R.A. 6395, as amended by PD No. 1360.

[2] Annex "C", Petition; Rollo, p.44.

[3] Annex "D", Petition; Rollo, pp. 45-46.

[4] Annex "D", Petition; Rollo, pp.47-57.

[5] Rollo, p. 246.

[6] Comment, p. 10; Rollo, pp. 249-253.

[7] Rollo, pp. 58-59; Portion of NPB Resolution No. 95-08 reads:

THEREFORE, BE IT RESOLVED, AS IT IS HEREBY RESOLVED, That pursuant to Management's commitment to its employees to extend the said benefits in 1995, the recommendation of Management to implement, effective 01 January 1995, the following benefits:

- Ten percent (10%) employer share in the Provident Fund, in the total amount of Pesos Two Hundred Forty Million (P240,000,000.00) in 1995.

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[8] Rollo, pp.60-61.

[9]Rollo, pp. 62-65.

[10] G.R. No. 109023, Aug. 12, 1998; 294 SCRA 452.

[11]Petition, Annex "K"; Rollo, pp. 71-74.

[12] Petition, Annex "R"; Rollo, pp. 88-89.

[13]Rollo, pp. 92-93.

[14] Petition, p. 15.

[14] 416 SCRA 245 [2003].

[16] Rollo, p.199.

[17] Comment, Annex "5-3"; Rollo, p.199.

[18] See Philippine Ports Authority vs. Commission on Audit, 214 SCRA 653, 660.

[19] 311 SCRA 755 [1999].

[20]The second sentence reads: "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.

[21] G.R. No. 160396, September 6, 2005.

[22] 163 SCRA 153, 170 [1988].

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