

ISABELO L. GALANG, PETITIONER, VS. LAND BANK OF THE PHILIPPINES, RESPONDENT.

G.R. No. 175276. May 31, 2011

Ponente: VILLARAMA, JR., J.

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VILLARAMA, JR., J.:

These are two consolidated petitions for review on certiorari[1] filed by Isabelo L. Galang and Land Bank of the Philippines (Land Bank) to assail the Decision[2] dated May 25, 2006 and Resolution[3] dated October 25, 2006 of the Court of Appeals (CA) in CA-G.R. SP No. 91910. The CA had reversed and set aside Resolution Nos. 040894[4] and 051256[5] of the Civil Service Commission (CSC) denying Galang's Motion for Issuance of Writ of Execution[6] and motion for reconsideration.

The facts of the case are undisputed.

On June 20, 1988, Isabelo L. Galang, the Branch Manager of Land Bank Baliuag, Bulacan was charged with Dishonesty, Misconduct, Conduct Prejudicial to the Best Interest of the Service, Gross Neglect of Duty, Violation of Rules and Regulations, and Receiving for Personal Use a Fee, Gift or Other Valuable Thing in the Course of Official Duties or in Connection Therewith when such Fee is Given by Any Person in the Hope or Expectation of Receiving a Favor or Better Treatment than that Accorded Other Persons or Committing Acts Punishable Under the Anti-Graft Laws. The case was docketed as Administrative Case No. 88-002.[7]

Allegedly, Galang demanded money from four borrowers of the bank, namely, Ceferino Manahan, Gregorio Modelo, Sotero Santos and Feliza de Vera, in return for a reduction of interest rates and condonation of penalty charges on their overdue loans. The complaint further accuses Galang of making unauthorized disbursements for the repair of the company car. Along with Galang, the borrowers also charged Conrado Ocampo, a Project Analyst in the same branch, for his alleged participation in soliciting money from them.

On November 3, 1989, the Hearing Officer of Land Bank issued a Joint Resolution dismissing both charges for insufficiency of evidence. This was later reversed by Land Bank's General Counsel, Corazon P. Del Rosario, who recommended Galang and Ocampo's dismissal to the Board of Directors.

On April 26, 1990, the Board of Directors issued Resolution No. 90-043[8] which approved Del Rosario's recommendation but modified the penalty to forced resignation with forfeiture of all benefits. Aggrieved, Galang and Ocampo appealed to the Merit Systems Protection Board (MSPB).

In a Decision[9] dated March 8, 1991, the MSPB sustained the penalty imposed upon Galang and Ocampo but found them liable only for Dishonesty, Grave Misconduct, Conduct Prejudicial to the Best Interest of the Service, and Receiving for Personal Use a Fee, Gift or Other Valuable Thing in the Course of Official Duties or in Connection Therewith when such Fee is Given by Any Person in the Hope of Receiving a Favor or Better Treatment than that Accorded Other Persons. The MSPB, however, absolved Galang of the charges of Gross Neglect of Duty and Violation of Rules and Regulations. Galang and Ocampo filed a motion for reconsideration,

which was denied in a Decision[10] dated June 11, 1991.

Before the CSC, Galang and Ocampo's appeal was dismissed for lack of merit through Resolution No. 93-1001[11] dated March 12, 1993. Their motion for reconsideration was likewise denied in Resolution No. 93-3812.[12]

Galang alone filed a petition for certiorari[13] with the Supreme Court alleging grave abuse of discretion committed by the CSC. In a Resolution[14] dated June 20, 1995, the Court referred the matter to the CA pursuant to Revised Administrative Circular No. 1-95.[15]

On November 21, 1996, the CA rendered a Decision[16] in CA-G.R. SP No. 37791 nullifying Resolution Nos. 93-1001 and 93-3812. The appellate court excluded the affidavits of the complainants as inadmissible in evidence for lack of cross-examination. Without them, it found no substantial evidence to hold Galang administratively liable.

Subsequently, Galang filed a Motion for Clarification and/or Reconsideration[17] with a prayer for the CA to order his reinstatement and the payment of his back wages, bonuses and other fringe benefits reckoned from the date of his dismissal. Land Bank, likewise, moved for reconsideration.

In a Resolution[18] dated September 5, 1997, the CA granted Galang's motion and directed Land Bank to reinstate him and to pay him back salaries not exceeding five years. Land Bank received notice of said resolution on September 15, 1997, but filed no appeal.

Consequently, Galang filed a Motion to Effect Entry of Judgment.[19] On November 14, 1997, Land Bank filed before this Court a Petition for Certiorari[20] which was docketed as G.R. No. 131186.

In a Resolution[21] dated January 17, 2001, this Court dismissed the petition. This Court concluded that Land Bank's petition for certiorari under Rule 65 of the 1997 Rules of Civil Procedure, as amended, was merely an afterthought considering that it failed to file a petition for review on certiorari under Rule 45 of said Rule. The bank moved for reconsideration but was denied. Thus, on August 7, 2001, this Court issued an Entry of Judgment.[22]

In the meantime, Galang was reinstated in the payroll on August 16, 2001. However, on December 14, 2001, Galang wrote Land Bank's President, Margarito Teves, complaining that he has yet to receive Personnel Economic Relief Allowance (PERA), Representation and Travel Allowance (RATA), Meal Allowance and Rice Subsidy. He claimed that since this Court found Land Bank's petition for certiorari to be a mere afterthought, he should have been reinstated on October 1, 1997 - after the fifteen (15)-day period to appeal the Resolution dated September 5, 1997 had lapsed. Galang also insisted that his back salaries be computed based on the current salary rate prescribed for his previous position.[23]

In a letter[24] dated February 8, 2002, Land Bank expressed its willingness to pay Galang Meal Allowance and Rice Subsidy. It, however, refused to include PERA and RATA as part of his back salaries for 1990 to 1995; the former, because it was authorized to be paid to LBP employees only in 1997 and the latter, because he was unable to discharge the functions of his office. Land Bank further explained that Galang could not be reinstated, or his back wages paid from October 1, 1997 since there was yet no final and executory decision of the court then. The bank maintained that his salaries were computed correctly, based on the prevailing rate for the period when he was unable to work in accordance with the Court's ruling in *Bangalisan v. Court of Appeals*. [25]

On June 7, 2002, Galang filed a Motion for Clarification[26] with this Court to settle the following issues:

9.1 Whether Respondent is entitled to Meal and Rice Allowances, Representation and Travel Allowance and

Housing Allowance, and the basis thereof;

9.2 Whether the payment of Provident Fund is limited to five (5) years only;

9.3 The basis for computing the 5-year backwages;

9.4 Whether Respondent should have been reinstated since October 1, 1997.[27]

On July 24, 2002, this Court issued a Resolution[28] which noted without action Galang's motion for clarification in view of the Entry of Judgment[29] on August 7, 2001.

On May 15, 2003, Galang filed a Motion for Issuance of Writ of Execution[30] with the CSC to enforce the November 21, 1996 Decision of the CA in CA-G.R. SP No. 37791, which ordered his reinstatement and the payment of his backwages for five years.

The Commission denied said motion in Resolution No. 040894 dated August 9, 2004. Galang moved for reconsideration, but his motion was denied in Resolution No. 05-1256 dated September 13, 2005. The CSC held that execution will not lie because Land Bank had complied with the appellate court's decision.

On November 5, 2005, Galang filed a Petition for Review[31] under Rule 43 with the CA.

In the assailed Decision dated May 25, 2006, the appellate court granted said petition and declared Galang entitled to PERA, RATA and other benefits attached to his position. However, it upheld his reinstatement on August 16, 2001 and sustained the computation of his back wages based on the prevailing rate at the time of his dismissal. The motions for reconsideration respectively filed by Galang and Land Bank were likewise denied by the appellate court in its Resolution dated October 25, 2006.

Hence, on December 8, 2006, Galang filed a petition for review on certiorari with this Court raising the following issues:

I.

THE HONORABLE COURT ERRED IN NOT RULING THAT THE COMPUTATION OF PETITIONER'S BACKWAGES SHOULD BE BASED ON HIS CURRENT SALARY LEVEL; AND

II.

THE HONORABLE COURT ERRED IN NOT RULING THAT PETITIONER IS ENTITLED TO REINSTATEMENT AS EARLY AS 01 OCTOBER 1997.[32]

For its part, Land Bank filed a petition for review on certiorari on December 22, 2006 based on the following assignment of errors:

I.

WHETHER OR NOT THE HONORABLE COURT OF APPEALS HAS COMMITTED A GRAVE AND REVERSIBLE ERROR WHEN IT RULED THAT [PERSONNEL] ECONOMIC RELIEF ALLOWANCE (PERA) AND REPRESENTATION AND [TRANSPORTATION] ALLOWANCE (RATA) SHOULD BE INCLUDED IN THE PAYMENT OF RESPONDENT'S BACKWAGES.

II.

WHETHER OR NOT THE HONORABLE COURT OF APPEALS HAS LIKEWISE COMMITTED GRAVE AND REVERSIBLE ERROR WHEN IT HELD THAT RESPONDENT GALANG IS STILL ENTITLED TO THE PAYMENT OF MEAL ALLOWANCE AND RICE SUBSIDY.[33]

In order to resolve these twin petitions, the Court must address the following questions: (1) When should Galang be reinstated? (2) What should be the basis of computing his back salaries? and (3) Is he entitled to PERA, RATA, Meal Allowance and Rice Subsidy?

Citing the case of *Cristobal v. Melchor*,^[34] Galang contends that his back wages should be computed based on the rate of his salary at reinstatement. He argues that since Land Bank availed of the wrong remedy, his reinstatement should be reckoned from October 1, 1997 or after the reglementary period to appeal had lapsed.

Land Bank, on the other hand, disputes Galang's demand for PERA and RATA. It reasons that since the five-year period for which Galang shall receive back salaries is from July 1990 to June 1995, he is not entitled to PERA, a benefit which employees of the Land Bank started receiving only in 1997. As to RATA, Land Bank maintains that the nature of such benefit precludes Galang from claiming it since he did not incur expenses for representation and transportation while he was not allowed to work. Finally, it claims that it had already paid Galang's Rice Subsidy and Meal Allowance.

We find the petition partly meritorious.

The Omnibus Rules Implementing Book V of Executive Order No. 292^[35] and Other Pertinent Civil Service Laws define reinstatement as the issuance of an appointment to a person who has been previously appointed to a position in the career service and who has, through no delinquency or misconduct, been separated therefrom, or to the restoration of one who has been exonerated of the administrative charges filed against him.

In the present case, Galang was absolved of the administrative charges against him in the CA Decision dated November 21, 1996. Upon motion, the appellate court issued the Resolution dated September 5, 1997, which ordered his reinstatement and the payment of his back salaries for five years.

It is settled that an illegally terminated civil service employee is entitled to back salaries limited only to a maximum period of five years, and not full back salaries from his illegal termination up to his reinstatement.^[36] Hence, in Galang's case, he is entitled to back salaries from July 1990 to June 1995. This is not disputed by the parties. Rather, the uncertainty centers on when he should be reinstated.

The records show that Galang was reinstated in Land Bank's payroll on August 16, 2001. He argues, however, that he should be reinstated on October 1, 1997, after the fifteen (15)-day period to appeal the Resolution dated September 5, 1997 had lapsed.

Galang's position on the effective date of his reinstatement is correct.

Well-entrenched is that a judgment or order becomes final upon the lapse of the period to appeal, without an appeal being perfected or a motion for reconsideration being filed.^[37]

In this case, Land Bank received notice of the CA Resolution dated September 5, 1997 on September 15, 1997. Thus, it had fifteen (15) days from September 15, 1997, or until September 30, 1997 to file an appeal. Yet, Land Bank did not do so. Instead, it filed a petition for certiorari with this Court on November 14, 1997.

However, an original action for certiorari is an independent action and is neither a continuation nor a part of the trial resulting in the judgment complained of. It does not interrupt the course of the original action if there was no writ of injunction, even if in connection with a pending case in a lower court.^[38] Section 7, Rule 65 on certiorari provides:

SEC. 7. Expediting proceedings; injunctive relief. - The court in which the petition is filed may issue orders expediting the proceedings, and it may also grant a temporary restraining order or a writ of preliminary injunction for the preservation of the rights of the parties pending such proceedings. The petition shall not

interrupt the course of the principal case unless a temporary restraining order or a writ of preliminary injunction has been issued against public respondent from further proceeding in the case. (Emphasis supplied.)

Clearly, the petition for certiorari filed by Land Bank in G.R. No. 131186 did not suspend the running of the prescriptive period to appeal. Besides, no temporary restraining order or writ of preliminary injunction was issued in its favor that could effectively toll the running of the prescriptive period.

It is true that there are instances where, even if there is no writ of preliminary injunction or temporary restraining order issued by a higher court, it would be proper for a lower court or court of origin to suspend its proceedings on the precept of judicial courtesy. The principle of judicial courtesy, however, remains to be the exception rather than the rule.[39] Unfortunately for Land Bank, this is not a proper case for the operation of the said principle.

Land Bank's failure to interpose an appeal within fifteen (15) days from its receipt on September 15, 1997 of the Resolution dated September 5, 1997, rendered the same final and executory on October 1, 1997. Galang's reinstatement therefore must be reckoned, not from August 16, 2001 but from October 1, 1997. This entitles him to receive back wages as well from the date when he should have been reinstated on October 1, 1997 to August 15, 2001, one day before he was actually reinstated.

Concomitant with reinstatement is the payment of back salaries. Section 59(e) of the Uniform Rules on Administrative Cases in the Civil Service on the effect of exoneration on certain penalties provides that in case the penalty imposed is dismissal, he shall immediately be reinstated without loss of seniority rights with payment of back salaries. It was enunciated in *Philippine Amusement and Gaming Corporation v. Salas*[40] that:

When an official or employee was illegally dismissed and his reinstatement has later been ordered, for all legal purposes he is considered as not having left his office. Therefore, he is entitled to all the rights and privileges that accrue to him by virtue of the office he held.

In this case, the second issue for resolution pertains to the base figure to be used in computing Galang's back salaries.

Galang invokes the 1980 case of *Cristobal v. Melchor*[41] as authority in saying that the computation of his back wages should be based on his salary at reinstatement. However, we find Galang's reliance on said case misplaced.

In *Cristobal v. Melchor*, Jose C. Cristobal was reinstated as an Assistant in the Office of the President, a position different from his position as Private Secretary I which he held when he was terminated. Upon being reinstated, he was paid the salary corresponding to that of a Private Secretary I at the rate when he was wrongfully dismissed fifteen (15) years back. The Court ruled therein that Cristobal must be given a position and compensation commensurate and comparable to that which he held, taking into account the increases in salary during the fifteen (15)-year period preceding his reinstatement. To stress this point, the Court fixed his compensation at the rate prevailing at the time of his reinstatement inclusive of allowances, benefits and increases in salary. Moreover, it ordered the respondents therein to pay Cristobal the differential between the current rate of the salary, for a position commensurate to a Private Secretary I, and the old rate from the time he "reported for duty"[42] that is, from the time he was reinstated.

Clearly, what was in issue in *Cristobal v. Melchor* was the rate of Cristobal's compensation upon his reinstatement, not the rate of his back salaries. In fact, he did not dispute the payment of his back salaries for five years computed at the rate when he was dismissed.[43]

The controlling rule on the rate at which back salaries shall be paid was laid down by the Court as early as 1977 in the case of *Balquidra v. CFI of Capiz, Branch II*. [44] In said case, the Court awarded back salaries to the petitioner therein at the rate last received by him or his "original salary"[45] for five years without qualification

and deduction. This means that the illegally dismissed government employee shall be paid back salaries at the rate he was receiving when he was terminated unqualified by salary increases and without deduction from earnings received elsewhere during the period of his illegal dismissal. We have invariably held so in *Gementiza v. Court of Appeals*,^[46] *Ginson v. Municipality of Murcia, et al.*,^[47] *Gabriel v. Domingo*,^[48] and *Del Castillo v. Civil Service Commission*.^[49] We find no reason to depart from the said rule in the instant case.

Be that as it may, we cannot apply the foregoing rule in the computation of Galang's back salaries from October 1, 1997 to August 15, 2001. His back salaries for such period represent recompense for the earnings he failed to realize because he was belatedly reinstated. Following this Court's pronouncement in *Cristobal v. Melchor*, Galang's back salaries for October 1, 1997 to August 15, 2001 should be computed at the rate prevailing at the proper date of his reinstatement on October 1, 1997, inclusive of allowances, benefits and increases in salary prior to reinstatement.

Apart from back salaries, Galang demands payment of RATA, PERA, Meal Allowance and Rice Subsidy from Land Bank.

Back wages represent the compensation that should have been earned but were not collected because of the unjust dismissal.^[50] This includes other monetary benefits^[51] attached to the employee's salary following the principle that an illegally dismissed government employee who is later reinstated is entitled to all the rights and privileges that accrue to him by virtue of the office he held.

Pertinent to this case, Republic Act (R.A.) No. 6758,^[52] otherwise known as the Compensation and Position Classification Act of 1989, was enacted on July 1, 1989 to integrate certain benefits received by government official and employees into their salaries. Section 12 of said Act provides:

SEC. 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 the 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.

Section 17 of the Act, however, exempts incumbent government officials and employees from the operation of Section 12, thus:

SEC. 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.

x x x x

Being an incumbent at the time, Galang would have continued to receive RATA, Meal Allowance and Rice

Subsidy, separate from his salary, had he not been illegally dismissed from service.

Representation and Transportation Allowance or RATA is a fringe benefit distinct from salary. Unlike salary which is paid for services rendered, RATA belongs to a basket of allowances to defray expenses deemed unavoidable in the discharge of office. Hence, it is paid only to certain officials who, by the nature of their offices, incur representation and transportation expenses.[53] The Department of Budget and Management (DBM) Manual on Position Classification and Compensation discusses the nature of the RATA and qualifies the entitlement of reinstated government employees thereto in certain fiscal years:

The pertinent general provisions of the General Appropriations Acts (GAAs) prior to FY 1993 and in the FY 1999 GAA provided that the officials listed therein and those of equivalent ranks as may be determined by the Department of Budget and Management (DBM) are to be granted monthly commutable RATA. Hence, prior to FY 1993 and in FY 1999, RATA were allowances attached to the position.

The pertinent provisions of the FYs 1993 to 1998 GAAs and in the FY 2000 GAA provided that the officials listed therein and those of equivalent ranks as may be determined by the DBM while in the actual performance of their respective functions are to be granted monthly commutable RATA. This provision was reiterated in the pertinent general provisions of the subsequent GAAs. Hence, in FYs 1993 to 1998 and beginning FY 2000 and up to the present, the actual performance of an official's duties and responsibilities was a pre-requisite to the grant of RATA.

The rationale behind the qualifying phrase, "while in the actual performance of their respective functions," is to provide the official concerned with additional funds to meet necessary expenses incidental to and connected with the exercise or the discharge of the functions of the office. Thus, if the official is out of office, whether voluntary or involuntary, the official does not and is not supposed to incur expenses. There being no expenses incurred, there is nothing to reimburse.

Since RATA are privileges or benefits in the form of reimbursement of expenses, they are not salaries or part of basic salaries. Forfeiture or non-grant of the RATA does not constitute diminution in pay. RATA may be spent in variable amounts per work day depending on the situation. Entitlement thereto should not be proportionate to the number of work days in a month, inclusive of regular and special holidays falling on work days. (Emphasis supplied.)

For emphasis, the five-year period covered in the computation of Galang's back salaries and other benefits is from July 1990 to June 1995. Also, he shall receive back salaries and other benefits for the period during which he should have been reinstated from October 1, 1997 to August 15, 2001. Since the General Appropriations Act (GAA) for 1993 to 1998 and in the year 2000 onwards require the actual performance of duty as a condition for the grant of RATA, Galang shall not receive RATA in those years but shall be entitled to RATA only from July 1990 to December 1992 and in the year 1999.

On the other hand, Personnel Economic Relief Allowance (PERA) is a P500 monthly allowance authorized under the pertinent general provision in the annual GAA. It is granted to augment the pay of government employees due to the rising cost of living.

On February 12, 1997, Congress enacted R.A. No. 8250[54] (GAA for CY 1997), which granted PERA to all government employees and officials as a replacement of the Cost of Living Allowance (COLA).[55] This explains why Land Bank employees began receiving PERA only in 1997 - because prior to 1997, said benefit was called by another name, COLA. Hence, Land Bank is still liable to pay the monthly PERA to Galang.

In his Motion for Issuance of Writ of Execution, Galang acknowledges receipt of "Rice Allowance, which was monetized based on the value of a sack of rice within the period from July 1990 to June 1995." [56] Still, he claims

Rice Subsidy for the succeeding years. Considering, however, that Galang is entitled to back wages only from July 1990 to June 1995 and from October 1, 1997 to August 15, 2001, his claim for Rice Subsidy for the intervening years has no legal basis.

As to Meal Allowance, Land Bank concedes Galang's entitlement thereto, albeit, it claims that it had already paid the same.

Jurisprudence dictates that the burden of proving payment of monetary claims rests on the employer. The rationale for this rule was explained in *G & M Philippines, Inc. v. Cuambot*[57]:

x x x [O]ne who pleads payment has the burden of proving it. The reason for the rule is that the pertinent personnel files, payrolls, records, remittances and other similar documents - which will show that overtime, differentials, service incentive leave, and other claims of workers have been paid - are not in the possession of the worker but in the custody and absolute control of the employer. Thus, the burden of showing with legal certainty that the obligation has been discharged with payment falls on the debtor, in accordance with the rule that one who pleads payment has the burden of proving it. x x x[58]

To prove payment of Galang's meal allowance for 1988 and July 1990 to 1995 in the amount of P34,860.00, Land Bank annexed Disbursement Order No. 02-02-0170[59] dated February 8, 2002 to its Comment[60] in CA-G.R. SP No. 91910. However, said disbursement order lacks the signature of Galang as recipient. Verily, we cannot take such document as conclusive proof that Galang has been paid his meal allowance. Taking into account our determination that Galang ought to be reinstated earlier, Land Bank shall likewise be liable to pay his Meal Allowance from October 1, 1997 to August 15, 2001.

WHEREFORE, the Decision dated May 25, 2006 and Resolution dated October 25, 2006 of the Court of Appeals in CA-G.R. SP No. 91910 are **AFFIRMED WITH MODIFICATIONS**. Land Bank of the Philippines is ordered to pay Isabelo L. Galang: (a) back salaries for five (5) years from the time of his unlawful dismissal in July 1990 to June 1995 at the rate last received by him without qualification and deduction; (b) back salaries from the proper date of his reinstatement on October 1, 1997 until August 15, 2001, at the rate prevailing on October 1, 1997 inclusive of increases in salary; (c) Cost of Living Allowance (COLA) from July 1990 to June 1995; (d) Personnel Economic Relief Allowance (PERA) from October 1, 1997 to August 15, 2001; (e) Representation and Transportation Allowance (RATA) from July 1990 to December 1992 and for the year 1999; (f) Meal Allowance in the amount of P34,860.00; and (g) Meal Allowance and Rice Subsidy for October 1, 1997 to August 15, 2001.

No pronouncement as to costs.

SO ORDERED.

Corona, C.J., Carpio, Carpio Morales, Velasco, Jr., Leonardo-De Castro, Brion, Peralta, Bersamin, Abad, Perez, Mendoza, and Sereno, JJ., concur.

Nachura, J., on leave.

Del Castillo, J., no part.

[1] Rollo (G.R. No. 175276), pp. 10-33; Rollo (G.R. No. 175282), pp. 20-34.

[2] Rollo (G.R. No. 175282), pp. 35-47. Penned by Associate Justice Conrado M. Vasquez, Jr., with Associate Justices Mariano C. Del Castillo (now a member of this Court) and Magdangal M. De Leon, concurring.

[3] *Id.* at 48.

[4] Id. at 50-54.

[5] Id. at 56-59.

[6] Id. at 139-141.

[7] Id. at 88-90.

[8] Id. at 97.

[9] Id. at 98-114.

[10] CA rollo, pp. 110-112.

[11] Id. at 113-121.

[12] Rollo (G.R. No. 175282), pp. 115-116.

[13] Id. at 300-337.

[14] CSC records, p. 468.

[15] Rules Governing Appeals to the Court of Appeals from Judgments or Final Orders of the Court of Tax Appeals and Quasi-Judicial Agencies.

[16] Rollo (G.R. No. 175282), pp. 338-363.

[17] Id. at 364-369.

[18] Id. at 382-384.

[19] Id. at 385-387

[20] Id. at 388-425.

[21] Id. at 426-428.

[22] Id. at 429.

[23] Id. at 431-432.

[24] Id. at 433-434.

[25] G.R. No. 124678, July 31, 1997, 276 SCRA 619.

[26] Rollo (G.R. No. 175282), pp. 435-445.

[27] Id. at 439.

[28] Id. at 446.

[29] Supra note 22.

[30] Id. at 447-450.

[31] Id. at 465-491.

[32] Rollo (G.R. No. 175276), p. 21.

[33] Rollo (G.R. No. 175282), pp. 24-25.

- [34] No. L-43203, December 29, 1980, 101 SCRA 857.
- [35] Instituting the "Administrative Code of 1987."
- [36] Yenko v. Gungon, G.R. Nos. 165450 & 165452, August 13, 2009, 595 SCRA 562, 580.
- [37] Philippine Veterans Bank v. Solid Homes, Inc., G.R. No. 170126, June 9, 2009, 589 SCRA 40, 46.
- [38] Id. at 49-50.
- [39] De Leon v. Public Estates Authority, G.R. Nos. 181970 & 182678, August 3, 2010, 626 SCRA 547, 562.
- [40] G.R. No. 138756, August 1, 2002, 386 SCRA 94, 100, citing Tañala v. Legaspi, No. L-22537, March 31, 1965, 13 SCRA 566, 576.
- [41] Supra note 34.
- [42] Id. at 866.
- [43] Id. at 862.
- [44] No. L-40490, October 28, 1977, 80 SCRA 123.
- [45] Id. at 136.
- [46] No. L-41717-33, April 12, 1982, 113 SCRA 477, 489.
- [47] No. L-46585, February 8, 1988, 158 SCRA 1, 8.
- [48] G.R. No. 87420, September 17, 1990, 189 SCRA 672, 679.
- [49] G.R. No. 112513, August 21, 1997, 278 SCRA 209, 215.
- [50] Malig-on v. Equitable General Services, Inc., G.R. No. 185269, June 29, 2010, 622 SCRA 326, 332.
- [51] Civil Service Commission v. Magnaye, Jr., G.R. No. 183337, April 23, 2010, 619 SCRA 347, 363.
- [52] An Act Prescribing a Revised Compensation and Position Classification System in the Government and for Other Purposes.
- [53] Department of Budget and Management v. Leones, G.R. No. 169726, March 18, 2010, 616 SCRA 72, 79.
- [54] An Act Appropriating Funds for the Operation of the Government of the Republic of the Philippines from January One to December Thirty[-]One, Nineteen Hundred Ninety[-]Seven, and for Other Purposes.
- [55] Re: Request of Chief Justice Andres R. Narvasa (Ret.) for Re-computation of His Creditable Government Service, A.M. No. 07-6-10-SC, July 23, 2008, 559 SCRA 296, 302.
- [56] Supra note 6, at 140.
- [57] G.R. No. 162308, November 22, 2006, 507 SCRA 552, 570.
- [58] Dansart Security Force & Allied Services Company v. Bagoy, G.R. No. 168495, July 2, 2010, 622 SCRA 694, 699-700.
- [59] CA rollo, p. 312.
- [60] Id. at 296-309.

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