

METROPOLITAN WATERWORKS AND SEWERAGE SYSTEM, PETITIONER, VS. GABRIEL ADVINCULA, ET AL., RESPONDENTS.

G.R. No. 179217. February 02, 2011

Ponente: CARPIO, J.

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CARPIO, J.:

The Case

Before the Court is a petition for review on certiorari[1] assailing the Resolution dated 14 August 2007[2] and Decision dated 28 February 2007[3] of the Court of Appeals (CA) in CA-G.R. SP No. 92391.

The Facts

Sometime in 1996, petitioner Metropolitan Waterworks and Sewerage System (MWSS) was reorganized[4] pursuant to Republic Act No. 8041[5] (RA 8041) or the National Water Crisis Act of 1995, and its implementing guidelines Executive Order No. 286[6] (EO 286). Because of the reorganization, MWSS offered separation benefits[7] to its affected official and employees through the Revised Early Retirement Incentive Package (ERIP I). MWSS Memorandum Circular (MC) Nos. 26-96[8], 26-96(b)[9], 26-96(c) and 26-96(d) governed the implementation of ERIP I, which was availed of by around 2,000 MWSS employees.

MC No. 26-96, provided, among others, that MWSS pay separation benefits to its affected permanent officials and employees who have served at least one year:

Years of Service Equivalent ERIP Gratuity

First 20 years 1.5 per year x Basic Monthly Pay

20 to 30 years 2.0 per year x Basic Monthly Pay

Over 30 years 2.5 per year x Basic Monthly Pay

In 1997, MWSS entered into concession agreements with Maynilad Water Services, Inc. and Manila Water Company, Inc. for the privatization of its waterworks and sewerage systems. On account of the privatization, MWSS again offered a retirement plan called Early Retirement Incentive Package II (ERIP II) to around 5,000 of its employees who would be affected or terminated if they were not absorbed by the concessionaires.

Under ERIP II, MWSS paid separation and other benefits in this manner: (1) all employees, regardless of the length of service, were given one month pay for every year of service; (2) those who served for 15 to 20 years received one month pay for every year of service in addition to the retirement package under Republic Act No. 8291,[10] cash payment from the Government Service Insurance System (GSIS) equivalent to 18 months salary plus monthly pension upon reaching the age of 60; and (3) those who served for more than 20 years received a return of their premium from GSIS.

On 21 January 2004, respondents, who comprise 550 of MWSS's past and present employees,[11] and who were all qualified to retire at the time ERIP I and ERIP II were issued, filed a petition for mandamus[12] against

MWSS with the Regional Trial Court (RTC) of Quezon City, Branch 87, for the alleged non-payment of their separation pay.

In their petition, respondents prayed that MWSS be compelled to pay them their full separation benefits provided under MC No. 26-96, in addition to the retirement gratuity they received under Republic Act No. 1616[13] (RA 1616). Respondents averred that they only received from the MWSS these separation benefits: (1) under ERIP I, 1.5 month salary for every year of service; and (2) under ERIP II, 1 month salary for every year of service. As a result, they alleged that they did not receive the full separation benefits due them: (1) under ERIP I, an additional of 0.5 month salary for every year of service; and (2) under ERIP II, an additional 1 month pay for every year of service.

In an Order dated 18 August 2005, the RTC granted the issuance of the writ of mandamus. The dispositive portion states:

WHEREFORE, let a Writ of Mandamus [issue] against the respondent MWSS, through its Chairman and Board of Directors, directing said respondent to release the payment of the following:

- 0.5 of the equivalent monthly salary times (x) the number of years of service, to each petitioner, regular employee, who retired in 1996 under ERIP I; and
- one (1) month salary times (x) the number of years of service, to each petitioner, regular employee who retired in 1997 under ERIP II;
- twelve (12%) percent interest per annum on the amount payable to each petitioner computed since 1996 and 1997, respectively, until the full amount is satisfied;

from which ten (10%) percent of the total amount payable to the petitioners as and for attorney's fees and other litigation expenses must be segregated/deducted and be payable as such, to the legal representation.

SO ORDERED.[14]

MWSS filed an appeal with the CA.

The Ruling of the Court of Appeals

In a Decision dated 28 February 2007, the CA partially granted the appeal and affirmed with modification the RTC's Order dated 18 August 2005. The dispositive portion of the CA Decision states:

WHEREFORE, the appeal is PARTIALLY GRANTED.

The assailed Order is AFFIRMED WITH THE MODIFICATION that the Writ of Mandamus issued against appellant Metropolitan Waterworks and Sewerage System (MWSS) commands it to release the payment of the balance of the ERIP separation pay in the amount equivalent to 0.5 per year times BMP (basic monthly pay) only to the following employees who retired in 1997 under ERIP II, to wit: (1) employees who have rendered less than fifteen (15) years of service provided they were not excluded by paragraph 1, MC No. 26-96(c), and provided further, that they were not absorbed by the private concessionaires during the reorganizations; and (2) those who have served for more than thirty (30) years.

The rest of the Order is reversed and set aside.

SO ORDERED.[15]

Both parties filed their respective motions for reconsideration which the CA denied for lack of merit in a Resolution dated 14 August 2007.

Respondents filed a petition for review on certiorari with this Court docketed as G.R. No. 179365 and entitled "Gabriel A. Advincula, et al. v. Metropolitan Waterworks and Sewerage System." The petition was denied in a Resolution[16] dated 10 October 2007 for failure to comply with the necessary requirements stated in Rule 45 of the Revised Rules of Court. Respondents filed a motion for reconsideration which was denied in a Resolution[17] dated 12 December 2007. Through an Entry of Judgment[18] issued by this Court, the case became final and executory on 4 February 2008.

On 25 October 2007, petitioner filed this petition for review on certiorari dated 21 September 2007.

The Issue

The main issue is whether the Court of Appeals erred in allowing the writ of mandamus against petitioner commanding it to pay the balance of 0.5 month salary for every year of service of unpaid separation benefits to those employees who have served for more than 30 years and retired in 1997 under ERIP II.

The Court's Ruling

The petition lacks merit.

Petitioner agrees with the ruling of the CA with regard to the additional payment of separation benefit amounting to 0.5 month salary for every year of service to an employee who has rendered at least 15 years of service and not excluded by paragraph 1 of MC No. 26-96(c) which states: "x x x those who shall be offered appointments for positions they applied for but shall refuse such appointments shall not be entitled to ERIP." This payment, however, is still conditioned on whether or not the employee decides to resign instead of continuing his employment within the prescribed period under the Concession Agreement between MWSS and the private concessionaire.

On the other hand, petitioner disagrees with the same ruling that an employee who has served for more than 30 years is entitled to the same benefit of 0.5 month salary for every year of service. Petitioner contends that according to MC No. 26-96(b), those who have served for more than 30 years are entitled to 2.5 month salary for every year of service. In the 2.5 month salary computation, 1 month had already been paid by petitioner while the other month was covered by RA 1616. The remaining balance of 0.5 is not mandatory but is still dependent on whether the employee had been absorbed by the private concessionaire or actually resigned from the service.

We disagree.

It is undisputed that respondents were all qualified to retire under RA 1616 at the time of the reorganization and privatization of MWSS in 1996 and 1997, respectively.

Section 1 of RA 1616 provides:

Section 1. Section twelve of Commonwealth Act Numbered One hundred eighty-six, as amended, is hereby further amended by adding two new paragraphs after paragraph (a) which reads as follows:

"(b) x x x

(c) Retirement is likewise allowed to a member, regardless of age, who has rendered at least twenty years of service. The benefit shall, in addition to the return of his personal contributions plus interest, be only a gratuity equivalent to one month salary for every year of service, based on the highest rate received, but not to exceed twenty-four months. This gratuity is payable by the employer or office concerned which is hereby authorized to provide the necessary appropriation or pay the same from savings in its appropriations." (Emphasis supplied)

It is clear from the provision that an employee who has rendered at least 20 years of service may retire under RA 1616 and receive a retirement gratuity of 1 month salary for every year of service.

MC No. 26-96, on the other hand, provides for the computation of the separation benefit applicable to permanent officials who are not qualified to retire under any existing law and those who are qualified to retire. Those who are not qualified to retire, for as long as they served for more than a year, may avail of the gratuity corresponding to their length of service. As for those employees who are qualified to retire, they may only receive a separation pay equivalent to the difference between the incentive package and the retirement benefit under any existing retirement law.[19] The relevant portions of MC No. 26-96 state:

II. NATURE OF THE ERIP

A. The ERIP for affected permanent officials and employees of the MWSS who have served at least one (1) year shall be computed as follows:

Years of Service Equivalent ERIP Gratuity

First 20 years 1.5 per year x Basic Monthly Pay
20 to 30 years 2.0 per year x Basic Monthly Pay
Over 30 years 2.5 per year x Basic Monthly Pay

For this purpose, basic monthly pay shall be based on the full implementation of the Salary Standardization Law II salary rates at the designated salary step as of December 31, 1995. The number of service years for qualified retirees under GSIS existing retirement laws shall be certified by the GSIS.

The ERIP to be paid by MWSS to officials or employees qualified to retire shall be the difference between the incentive package and the retirement benefit under any existing retirement law (RA 1616, 1146 or 660).[20]

Taking into consideration the provisions of both RA 1616 and MC No. 26-96, the separation benefit due to the affected employees should be the balance received in MC No. 26-96 and the retirement benefit received in RA 1616. Hence, those who have rendered at least 20 but less than 30 years of service should receive 1 month salary for every year of service; and those who have rendered more than 30 years should receive 1.5 month salary for every year of service.

In the present case, MWSS already gave the affected employees under ERIP II, regardless of the length of service, a separation benefit equivalent to 1 month salary for every year of service. Thus, those employees who have rendered at least 20 but less than 30 years of service already received the payment due them. However, MWSS is still obligated to pay those affected employees who have rendered more than 30 years for the balance of 0.5 month salary for every year of service.

The reasoning forwarded by petitioner that the remaining balance of 0.5 is not mandatory but is still dependent on whether the employee had been absorbed by the private concessionaire or actually resigned from the service only applies to those employees who have served less than 15 years. As correctly observed by the CA:

x x x [T]here are three (3) categories of employees-beneficiaries under the ERIP:

- (1) regular permanent officials of MWSS who are not qualified to retire under any existing law (the non-retirables);
- (2) those who are qualified to retire (the retirables); and the
- (3) casuals.

Those belonging to the first category shall receive:

- (1) 1.5 per year times Basic Monthly Pay (BMP) if they have rendered 1 up to 20 years of service;
- (2) 2.0 per year times BMP if they have rendered 20 up to 30 years of service; and
- (3) 2.5 per year times BMP if they have rendered over 30 years of service.

Those belonging to the second category, on the other hand, shall receive the difference between the incentive package and the retirement benefit under any existing retirement law while those in the third category or the casual employees shall receive one (1) month basic salary for every year of service.

On 21 August 1996, MC No. 26-96b, which prescribes the guidelines for the Revised Early Retirement Package (ERIP), was issued. The relevant parts of the circular read:

3. Employees who entered the government service after May 31, 1977 and have rendered at least fifteen (15) years of service but less than twenty (20) years of government service shall retire under PD 1146. Their retirement application shall be submitted to the GSIS and they shall claim their retirement benefits upon reaching the age of 60. However, they shall be paid the ERIP by the System.
4. Employees who have rendered less than fifteen (15) years of government service shall not be required to submit their retirement applications to GSIS. Their ERIP claims shall be paid directly by the [S]ystem.

As can be gleaned from the foregoing, employees who have rendered at least fifteen years of service but less than twenty (20) years are already categorized as retirables under PD 1146.

x x x x

It is evident that appellant has fully paid the non-retirables, or those who had rendered less than fifteen (15) years of service, their ERIP separation benefit of 1.5 per year times BMP. What is not immediately evident is whether or not appellant has fully paid the retirables their ERIP separation benefit. Appellant claims that it has in fact paid the retirables more than what they were entitled to. Appellees claim otherwise.

Under Republic Act No. 1616 (RA 1616), the retirees, or those who have served at least twenty (20) years, are entitled to a gratuity equivalent to one (1) month for every year of service, in addition to the return of his personal contribution plus interest. x x x [I]t thus appears that the amount equivalent to 1.5 per year times BMP that appellant paid its employees, specifically the retirables, reasonably covers their ERIP separation pay, which is only equivalent to the difference between the incentive package and the retirement benefit provided by the applicable law. x x x

In the case of those who were separated in 1997 under ERIP II, it is undisputed that all the employees were given one (1) month salary for every year of service. In addition, those who served for 15-20 years received the benefits under Republic Act No. 8291 and an amount equivalent to their eighteen (18) months salary from GSIS while those who served for 20 years or more received from the GSIS the return of their premiums.

It is readily apparent that those employees who have rendered less than fifteen (15) years of service have been underpaid by 0.5 per year times BMP of their separation pay. However, this is not applicable to employees who were offered appointments in the new organizations for positions they applied for who refused such offer of appointments; or to employees who were absorbed by the private concessionaires. The reason for the latter is that these employees were never separated from the service by virtue of the reorganizations of appellant pursuant to RA No. 8041.

Those who served twenty (20) years or more apparently were separated from the service under RA 1616 which provides as retirement benefit a gratuity equivalent to one (1) month salary for every year of service, in addition to the return of the employee's personal contributions. Under the ERIP, those who have served for 20-30 years are

entitled to 2.0 per year times BMP minus the retirement benefit. Thus, these employees were entitled to a separation pay of 1.0 per year times BMP which was already given by appellant.

On the other hand, those who have rendered more than thirty (30) years of service are entitled to 2.5 per year times BMP minus the retirement benefit of one (1) month salary for every year of service. Appellant should pay them 1.5 per year times BMP instead of the one month salary for every year of service actually given them as separation pay. Thus, appellant owes these appellees 0.5 per year times BMP.

As for those who have served from 15-20 years, the 1.0 per year times BMP ERIP benefit that they received is more than enough payment of their separation pay on top of their retirement benefits.

In fine, We find that the following appellees who were separated from appellant in 1997 under ERIP II have a clear legal right to the payment of the balance of their separation pay in the amount equivalent to 0.5 per year times BMP pursuant to MC No. 26-96 and the accompanying circulars issued pursuant to E.O. 286, viz: (1) employees who have rendered less than fifteen (15) years of service provided they were not excluded by paragraph 1, MC No. 26-96(c), and provided further, that they were not absorbed by the private concessionaires during the reorganizations; and (2) those who have served for more than thirty (30) years. x x x[21]

In sum, we see no reason to disturb the findings of the appellate court. MWSS must properly compensate those employees who have served for more than 30 years and have separated from the MWSS in 1997 under ERIP II for an additional separation benefit of 0.5 month salary per year of service.

WHEREFORE, we DENY the petition. We AFFIRM the Decision dated 28 February 2007 and Resolution dated 14 August 2007 of the Court of Appeals in CA-G.R. SP No. 92391.

SO ORDERED.

Nachura, Peralta, Abad, and Mendoza, JJ., concur.

[1] Under Rule 45 of the 1997 Revised Rules of Civil Procedure.

[2] Rollo, p. 25. Penned by Justice Ricardo R. Rosario with Justices Rebecca de Guia-Salvador and Magdangal M. de Leon, concurring.

[3] Id. at 8-23.

[4] Section 7 of Republic Act No. 8041 states:

Section 7. Reorganization of the Metropolitan Waterworks and Sewerage System (MWSS) and the Local Waterworks and Utilities Administration (LWUA) - Within six (6) months from the approval of this Act, the President of the Republic is hereby empowered to revamp the executive leadership and reorganize the MWSS and the LWUA, including the privatization of any or all segments of these agencies, operations or facilities if necessary, to make them more effective and innovative to address the looming water crisis. For this purpose, the President may abolish or create offices, transfer functions, equipment, properties, records and personnel; institute drastic cost-cutting and other related measures to carry out the said objectives. Moreover, in the implementation of this provision, the prescriptions of Republic Act No. 7430, otherwise known as the Attrition Law, shall not apply. Nothing in this section shall result in the diminution of the present salaries and benefits of the personnel of the MWSS and the LWUA: Provided, That any official or employee of the said agencies who may be phased out by reason of the reorganization authorized herein shall be entitled to such benefits as may be determined by existing laws. x x x

[5] An Act to Address the National Water Crisis and for Other Purposes. Approved on 7 June 1995.

[6] Reorganizing the Metropolitan Waterworks and Sewerage System (MWSS) and the Local Water and Utilities Administration (LWUA) pursuant to Republic Act No. 8041, otherwise known as the National Water Crisis Act of 1995. Issued on 6 December 1995.

[7] Section 6 of EO 286 states:

Section 6. Separation Pay. - Any official or employee of the MWSS and LWUA who may be phased out by reason of the reorganization shall be entitled to such benefits as may be determined by existing laws. For this purpose, the MWSS, LWUA and DBM are hereby directed to study and propose schemes or measures to provide personnel who shall voluntarily retire from the service incentives and other benefits, including the possibility of accelerating the application of the revised compensation package under the Salary Standardization Law, Republic Act No. 6758. The recommendation should be submitted to the President not later than thirty (30) days from the date hereof.

[8] Guidelines for the Implementation of the Revised ERIP pursuant to EO 286; issued on 25 July 1996.

[9] MWSS Circular which provided for the payment of the Revised ERIP and Terminal Leave with detailed procedure in processing the claims. Issued on 21 August 1996.

[10]10 Also known as the Government Service Insurance System Act of 1997; An Act Amending Presidential Decree No. 1146, as amended, Expanding and Increasing the Coverage and Benefits of the Government Service Insurance System, Instituting Reforms Therein and for Other Purposes. Signed on 30 May 1997.

[11] Lulu Christina Anchugas, Lucito Andal, Ben Andrade, Carlito Angat, Norma Angat, Angelito Angeles, Fidel Angeles, Jose Angeles, Rhodora Angeles, Valentino Angeles, Ricardo Antonio, Manuel Ape, Mario Apiado, Delia Araña, Ma. Teresa Arceo, Alessandro Arenas, Ligaya Arguelles, Cecilia Arias, Henry Arimbuyutan, Antonio Armalda, Madelaine Asuncion, Romeo Asuncion, Honorata Astrero, Asuncion Atamosa, Melchor Atienza, Ernesto Aton, Eugenio Austria, Jose Flor Austria, Jose Austria, Jr., Angelito Auxillo, Ferdinand Avendaño, Sr., Ma. Vanessa Avendaño, Zaldy Ayones, Lupo Azaras, Herminigildo Babao, Rolando Bachicha, Luciano Bactol, Elsa Baladad, Rodolfo Balignasay, Ricardo Balingit, Larry Ballesteros, Eduardo Baluyot, Teotimo Bajan, Hilario Baluyot, Alicia Banaag, Leandro Banson, Joselito Bantug, Rodolfo Barbero, Elvira Barranta, Samuel Barrios, Alfredo Bartolome, Josephine Basa, Magdalena Basco, Virgilio Basco, Arnel Basilio, Marites Batac, Daniel Bacli, Carlito Bautista, Edgar Bautista, Fernado Bautista, Dante Benedicto, Redella Benerayan, Eduardo Bergonia, Exequiel Bernabe, Ponciano Bernalo, Joel Bernadez, Ruben Bolaton, Melchor Bolivar, Felix Bona, Adolfo Bondoc, Rogel Bonifacio, Rufino Boo, Benito Borja, Armando Borsigue, Ricardo Briones, Fufonio Brosas, Danilo Buenvenida, Harry Bustarde, Benedicto Cabanding, Alejandro Cabarloc, Danilo Cabero, Judith Cadapan, Rosalia Cailao, Jose Cajucom, Daniel Calma, Elena Calingasan, Reneson Caluya, Anecito Camelon, Bonifacio Campos, Arturo Cancino, Jorge Candare, Jr., Elsie Cantoria, Felix Capitulo, Jr., Amante Cardenas, Loreto Cartagena, Fortunato Carcante, Jr., Edwin Caseñas, Rosalito Casiño, Emmanuel Castillo, Ricardo Castillo, Brilly Catamio, Jimmy Catamio, Renato Castro, Pedro Cayabyab, Jr., Ma. Felisa Cayanan, Eldie Cepeda, Antonio Cervera, Jr., Rodrigo Chua, Mariano Clemente, Nick Clores, Florentino Colcol, Edna Collado, Carlito Coloma, Rolando Coronado, Armando Corpuz, Danilo Corpuz, Ronaldo Cristobal, Ignacio Crisostomo, Milagros Crisostomo, Santos Crisostomo, Ronaldo Cruz, Servando Cruz, Nerie Cueno, Fe Cunanan, Rico Dabay, Sandro Danila, Gil Datiles, Bernardino Dayao, Rodolfo Dayaon, Ernesto Decano, Arnel De Guzman, Baltazar De Guzman, George De Guzman, Pablo De Guzman, Jefferson De Leon, Jesse M. De Leon, Pascual De Leon, Ramsie De Leon, Donato De Luna, Jr., Wilfredo De Luna, Reynaldo De Roma, Arnel De Vera, Wenceslao De Vera, Eluderio Del Carmen, Encarnacion Dela Cruz, Julieta Dela Cruz, Leonardo Dela Cruz, Robert Dela

Cruz, Nelson Dela Cuesta, Hipolito Dela Peña, Ruben Del Pozo, Ricardito Delos Reyes, Eric Castro Derain, Paulita Devisfruto, Joaquin Diamante, Jr., Ferdinand Diloy, Nerissa Dismantilac, Domingo Diones, Florencio Dipad, Andres Distrito, Alfredo Dizon, Arsenio Domingo, Reynaldo Doromal, Furgencia Domagsang, Lauro Dumlao, Andres Dumo, Rodolfo Duñego, Eusebio Escaño, Ma. Theresa Ecija, Conrado Eclarin, Belinda Elarmo, Rhoderick Elarmo, Ranier Elizon, Virgilio Enaje, Florentino Escueta, Juanito Esmeralda, Salvador Espayos, Pantaleon Esplana, Michael Evangelista, Rodrigo Enaje, Rolando Eisma, Mauricio Esmeralda, Taurino Frayna, Ernesto Fernandez, Armando Flor, Corazon Francisco, Hilario Faraon, Manuel Felonia, Orchit Fallurin, Tomasito Fuentes, Telesforo Francoso, Freddie Feria, Loreto Francisco, Catherine Francisco, Nida Gonzales, Ernesto Gonzales, Alberto Guiam, Benito Golampes, Joel Gardaya, Cesar Gamet, Dominador Ilagan, Jr., Lourdes Intal, Edgardo Gomilla, Pablito Garcia, Reynaldo Garcia, Jaime Galario, Danilo Cunando, Linda Gonzales, Danilo Garcia, Pepito Guerta, Albino Gulfan, Jr., Maria Cecilia Gatchalian, Celso Gonzales, Roberto Garcia, Imelda Guinhawa, Florante Bayani Guinhawa, Eric Gallana, Carmen, Golingtu, Danilo Gayla, Sylvia Gabriel, Bonifacio Gementiza, Efren Glorioso, Dolores Goze, Mario Gillado, Leonor Gamolo, Randy Gonzales, Rolando Halili, Jacinta Holgado, Vicmar Herman, Lilian Holguin, Norma Ingaran, Cecilia Intal, Emmanuel Inocencio, Ronald Ipac, Rene Ilagan, Luis Inciong, Norman Mendoza Isip, Danilo Imperial, Roland Inocahip, Leo Carlo Intup, Wilfredo Imperial, Juan Jimenez, Romeo Jasa, Ramon Javier, Nelson Jimenez, Meliton Japsay, Priscilla Joson, Romeo Jose, Marcial Juan, Jr., Romeo Joson, Fernando Laguna, Ma. Cristina Lachico, Stephen Laurora, Bayani Lopez, Ronaldo Lanario, Rogelio Lagamson, Afredo Laraño, Eduardo Loreto, Nerissa Luleod, Feliciano Lopez, Corazon Lagang, Angelito Llong, Arnulfo Luzon, Nanette Loyola, Joseph Nobleza Latorre, Princesito Lopez, Antonio Llanita, Erwin Liboro, Arnulfo Laguardia, Bayani Lopez, Lamayo Luther Venus, Cesar Legaspi, Jimmy Layug, Josefina Leiro, Jaime Leynes, Raul Paquiao Lapinig, Benny Leysa, Marcelino Labrador, Buenaventura Motetira, Benedicto Maranan, Jr., Cynthia Lacap-Marquez, Angelito Mendoza, Caroline Mahusay, Aurelio Mallari III, Wilfredo Medenilla, Alejandro Mamanas, Fortunato Mariñas, Jr., Francisco Montenegro, Lovell Millanes, Richard Mendoza, Roel Martinez, Rogelio Mallari, Manuel Manzano, Noel Manahan, Diosdado Manuel, Jr., Alfredo Mallari, Resurreccion Medrano, Jose Marcelino, Narciso Macaraeg, Ofelia Mendoza, Aillu Molina, Mayo Manalo, Edgar Mati, Geronimo Mateo, Roberto Menor, Diomedes Mallabo, Roberto Muñoz, Armando Liona Mison, Christopher Mapua, Ma. Cristina Micoleta, Aurora Magday, Rogelio Morano, Rogelio Molina, Roberto Malavega, Ramon Magtira, Jimmy Menecos, Hermogenes Manalo, Ariel Marcelino, Ricardo Moreno, Allan Mendoza, Bayani Mendoza, Jorge Mariñas, Archimedes Marquez, Sr., Rolando Miguel, Leovelito Morano, Lindbergh Malubay, Jose Ferrer Mendoza, Wilfredo Masangya, Valentino Mojica, Eduardo Mabeza, Luz Majosinte, Leonardo Masuqui, Santiago Marquez, Melissa Advincula Marquez, Edilberto Mercado, Monsanto Jose Nocoto, Bernardo Nvalta, Romulo Nepomuceno, Jr., Trifon Nale, Luis Nomabiles, Delfin Nuada, Celestino Nava, Leopoldo Napiñas, Romeo Nepomuceno, Ma. Siegrud Navarette, Ernesto Nicolas, Lorenzo Nuada, Hilario Nicolas, Alfonso Navarma, Amalia Ormas, Macario Ocampo, Jr., Aurora Obmerga, Efren Oloroso, Antonio Ono, Bernardo Olmedo, Lucila Olero, Rafael Ortega, Ma. Corazon Oriondo, Patrick Padrigon, Sr., Mario Peligro, Jaime Planos, Ronimo Perez, Fermin Penafiel, Danilo Pascua, Armando Padilla, Antonio Padrique, Rolando Prudencio, Marcelo Pineda, Evelyn Policarpio, Raycel Prado, Antonio Pagaduan, Arnel Porcadilla, Bernardo Palacio, Jr., Rafael Parungao, Felipe Paulo, Marcelino Patulot, Jr., Lito Peralta, Zaida Pulido, Ernesto Pablo, Wilfredo Plol, Ernesto Pascua, Fernando Padrigon, Angelito Pinanonang, Brigido Panganiban, Samuel Partina, Jose Jame Perez,, Josefino Pangiligan, Ma. Dinah Quiambao, Henry Quibrantos, Renato Quinalayo, Antonio Ramiro, Ma. Cristina Penollo, Virgilio Reyes, Julio Rivera, Pablito Rondero, John Raymundo, Jonny Ramos, Raul Roldan, Ponciano Rivera, Mario Ramirez, Mary Jane Ramos, Jesus Reblora, Myrna Rebadajo, Jaime Rosario, Rodrigo Rebong, Jesus Rosales, Perpetuo Reyes, Arsenio Rombada, Danilo Rafael, Rolando Ramos, Rogelio Rubina, Gonzalo Remo, Luisito Rascano, Angel Reyes, Silvestre Rances, Jr., Froilan Rapi, Roberto Roxas, Jimmy Reyes, Ernesto Raciles, Jr., Marcelino Ranoy, Jesus Reblora, Carlos

Romulo, Jr., Generoso Roblado, Jr., Roberto Rolloque, Rolando Rosas, Roberto Remotin, Francisco Roxas, Jr., Edilberto Romero, Ernani Romero, Efren Reganit, Remedios Santome, Elvira Sanchez, Wenceslao Siwala, Jr., Guillermo Salazar, Jhonny Sevileno, Domingo Salvador, Jaime Sermino, Roberto Santiago, Wilson Suyat, Ruben Salcedo, Solomon Santos, Jovineo Sola, Wilfredo Bexon, Josefino Santos, Zaldy Santos, Casiano Saturnino, Jr., Marco Sionilo, Dominador Santiago, Aniceto Siobal, Romeo Susas, Renato Santos, Ricardo Simon, Josefina Sacramento, Tito Saluta, Julian San Jose, Francisca Dominga Salinas, Ariel Sayo, Jose Sombillo, Jr., Raul Salazar, Mario Sison, Wilfredo Ocampo Suba, Jaime Santos, Oliva Saavedra, Daniel Santos, Josefino Samson, Noel Siodina, Ramon Sales, Susana Santiago, Rodolfo Sta. Maria, John Sadiwa, Edgardo Santos, Federico Servan, Romeo Tayo, Arnelito Tolentino, Jocelyn Torralba, Restituto Torno, Eduardo Tomas, Jr., Carlos Tabirao, Ferdinand Taruc, Danilo Tealban, Raymundo Taruc, Gemma Tarlengco, Roseminia Toralde, Nathaniel Tabago, Patricio Tulali, Abdullah Tahir, Francisco Tibay, Jr., Rolando Tolentino, Roberto Torres, Fortunato Tienzo, Jr., Jose Tepace, Bernabe Tubay, Rogelio Taculao, Salvacion Tupaz, Marciano Ugaban, Jr., Joselito Urrea, Wilherminio Umbac, Roderico Umilda, Juanito Usman, Jr., Mariano Urgel, Jr., Ricardo Ulanday, Rodrigo Villalobos, Jose Viray, Jr., Roberto Villalba, Nilo Villalobos, Alma Valdez, Alfredo Villano, Arturo Villanueva, Rogelio Valdemoso, Renato Villanueva, Manuel Vega, Manuel Vela III, Cornelio Vibal, Peter Meynard Veriño, Egardo Vasayllahe, Emma Velches, Jacinto Valdez, Nicasio Villamor, Jr., Romulo Valdez, Jocelyn Velasquez, Felipe Villona, Jr., Jocelyn Villacentino, Milagros Venzueta, Rodolfo Villanueva, Consuelo Valencia, Vicente Valientes, Manuel Velarde, Elias Valdez, Ruben Villarico, Jose Veniga, Ponciano Villalobos, Eddie Villegas, Reynaldo Valdeztamon, Ronilo Villegas, Manuel Villon, Jose Tamane, Jr., Ricardo Yu, Edison Zarate, Ramir Yutuc, Edgardo Zarate.

[12] Docketed as Civil Case No. Q-03-51030.

[13] An Act Further Amending Section Twelve of Commonwealth Act Numbered One Hundred Eighty-Six (Section 12 of Commonwealth Act No. 186), as amended, by Prescribing Two Other Modes of Retirement and for Other Purposes. Took effect on 31 May 1957.

[14] Rollo, pp. 11-12.

[15] Id. at 22-23.

[16] Id. at 681-682.

[17] Id. at 683.

[18] Id. at 684-685.

[19] See *Laraño v. Commission on Audit*, G.R. No. 164542, 18 December 2007, 540 SCRA 553.

[20] CA Decision, rollo, pp. 15-16.

[21] Id. at 16-22.

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