

CHANROBLES PUBLISHING COMPANY

**SUPREME COURT
EN BANC**

**ASSOCIATION OF DEDICATED
EMPLOYEES OF THE PHILIPPINE
TOURISM AUTHORITY (ADEPT),
*Petitioner,***

-versus-

**G.R. No. 119597
September 11, 1998**

**COMMISSION ON AUDIT (COA),
*Respondent.***

X-----X

**REMEDIOS T. BLAQUERA, ROMEO T.
ACOSTA, DINAH A. AGATI, RODRIGO
AGIR, JR., REY M.T. AGUINALDO,
ELEAZAR S. ALAIRA, MARCIAL C.
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MARLENE C. ARZAGA, MIGUEL G.
BADION, NORMITA S. BALLON,
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MA. VICTORIA ASUMPTU P.
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Petitioners,

-versus-

**G.R. No. 109406
September 11, 1998**

**HON. ANGEL C. ALCALA, IN HIS
CAPACITY AS THE SECRETARY OF
THE DEPARTMENT OF
ENVIRONMENT AND NATURAL**

**RESOURCES, AND HON. CARLITO R
ALETA, IN HIS CAPACITY AS THE
DIRECTOR OF THE PHILIPPINE
NUCLEAR RESEARCH INSTITUTE,**

Respondents.

X-----X

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SANTOS, EVELYN DELOS TRINOS,
GLICERIA DERROTA, GERMAN DIAZ,
AUGUSTO DIMAMENT, MEDIATRIX
DIRECTO, ROMULO S. DIRECTO, JR.,
STELLA DOCENA, RODOLFO
DOMDOM, JACQUELINE DONESA,
ALFREDO DUCUSIN, PETRONILO B.
DUMANGAS, LORNA D. EBIO,
GILBERT R. EGAÑA, ROBERT EGAÑA,
ROMULO ELAMPARO, MARLENE
ENRIQUEZ, NICERATA ERMITA,
LOURDES R. ERSANDO, HERMINIO
ESCALONA, NESTOR B. ESCANDOR,
PEDRO ESCREZA, MARILOU B.
ESCUREL, TERESITA G. ESPOCIA,
MARINA M. ESTACIO, NANETHA
ESTANTE, ELSIE ESTOPACE,
MALANIE M. ESTOLE, RODOLFO C.
ESTRELLA, RICA EVASCO, LIWANAG
C. FELICIANO, EDNA A. FELIPE, EVA
FEMENTIRA, BERNARDINO FERIDO,
JR., PURIFICACION C. FERRER,
FRANCISCO FETALBERO, LUCIA
FLORES, MA. GRACIA D. FLORES,
NILO FRANCISCO (DR.), ZENAIDA F.
FRANCISCO, MANOLITA Z. GAERLAN,
EDITHA S. GOLLA, ANTONIO A.
GANNABAN, CARLOS GARCIA,
CORAZON A. GARCIA, JULIE G.
GARCIA, LIZA S. GAYAS, EVAN R.
GERONIMO, BONIFACIO GODOY,
ARLENE GONZALES, HILDENCE B.
GONZALES, ILUMINADA B.
GONZALES, GRACE L. GUILLERMO,

**BENJAMIN C. GUTIERREZ, RODOLFO
GUTIERREZ, ALEJANDRINO HADUCA,
MARILYN P. HERNANDEZ, NILDA
HERNANDEZ, FREDERICO HIFE,
ERQUITA HORCA, LORETO
HUMARANG, REBECCA M. IBAROLA,
MELINDA O. IGNACIO, FRANCI
ILAO, AURORA C. INDICO, DIANA
INOCENCIO, ALICIA M. IRANGA,
DEOGRACIAS JAVIER, NELLY A. JIAO,
CHARITO GIMENO, DIDETTE M.
JOCO, LOLITA JUNIO, LEWELLIE R.
KAMPITAN, ESTRELLITA
KARGANILLA, GREGORIO LACSA, JR.,
ANTONIO LANDRITO, LETICIA R.
LANDRITO, ANDRES LANGIT,
MAXIMA R. LAPUZ, ANICIA LAUREL,
FLORENCIA B. LAURENCIANO,
MARCELINO E. LEGASPI, MARIO T.
LEGASPI, FIDEL LIBAO, IMELDA
LIBERATO, ANITA LIBRADO, LILIA G.
LIWANAG, EDEN P. LLANES,
ANTONIO C. LOPEZ, CERELINO
LOPEZ, EMELINA A. LOPEZ, VIRGILIO
LORENZO, FLORO MAGO, JR.,
ZENAIDA MADERA, MELCHOR
MAGNAYE, ARLENE B. MAGPANTAY,
FERMINA MAGPANTAY, MAGNO
MALABANAN, PABLO B.
MALABANAN, LUISA MALALOAN,
MERCIA MALLARI, RICARDO
MALLARI, RONALDO MALLARI,
RUSTICO MALLARI, ANGELI
MALONZO, PEDRO M. MANAIG,
FLORITA S. MANGABAT, NEMESIA C.
MANGABAT, MANOLITO M. AVANTE,
BERNARDO S. MANUEL, CECILIA
MANUEL, ROBERTO MANUEL,
CLARIBEL MANZANO, PABLO
MARASIGAN, PEÑAFRANCIA H.**

MARASIGAN, RHODORA
MARASIGAN, ANNABELLE F.
MARBELLA, FLORENCIO MARCIAL,
HERMINIO D. MARCIAL, RICARDO F.
MARERO, JUANITO R. MARTIN, JR.,
BALTAZAR MATEO, ROSALINDA P.
MATEO, ESTELA MAYO, SOCORRO G.
MERCADO, AVELINO G. MILLORA,
APOLINAR MIMIS, NORMA MIMIS, AL
MINAÑO, CONSUELO MIRANDA,
LEONARDO MIRANDA, REBECCA R.
MIRANDA, LILIA B. MOSLARES,
MARLYN MULATO, MA. VICTORIA L.
MUNN, SHA KHATAK, LEONCIA N.
NABONG, AMELIA A. NACIONAL,
FLORENCIO R. NAGAÑO, JOEY N.
NAPIZA, MARION NAPIZA, ZENAIDA
NATIVIDAD, ABELO NAVARRO,
NICETAS S. NICOLAS, VICENTE M.
NIM, JUAN NIOLAR, LYDIA E. NONES,
MARILOU W. NUESTRO, CLEOTILDE
D. OLAYRES, SUSAN R. OLID,
AMELITA A. OLIVAS, BIENVENIDO L.
OPEÑA, FRANCISCA S. ORELLANO,
CONSTANCIA ORLANDA,
GUELLERMO ORTICIO, BONIFACIO
ORTILLANO, ANGEL PABLO,
EDUARDO PABLO, GENEROSO
PACLITA, RAYMUNDO PADILLA,
NANIE L. PALABAY, ANGELINA N.
PALOS, ALAN B. PANCHO, MELITA
PANCHO, ESTRELLA C. PANGANIBAN,
GINA C. PANGANIBAN, LERMA V.
PANGANIBAN, PEDRO A.
PANGANIBAN, RITO PARTOSA,
CYNTHIA PASADILLA, PRISCILLA E.
PASCUA, JOCELYN C. PASCUAL,
REBECCA PASCUAL, FLORENCIO
PASTULERO, GERMAN PATNONGON,
VENANCIO PATRICIO, CARLEEN R.

**PERALTA, MARITON T. PEREZ,
IMELDA D. PILLAS, RICARDO B.
PINAY-AN, JUDITH A. PLATERO,
EMILY J. POLON, BILLYADONA B.
PONCE, RAUL R. PONSECA, RAMY
PRADO, BERNADEL M. PRIVADO,
FERNANDO S. PRONUEVO,
CARMELITA C. PUTOLINO, NORA
QUINTOS, EDNA D. RAGUINDIN,
JULIAN D. RAGUINDIN, ANACLETA G.
RAMILO, FRUTO RAMOS, JULIETA
RAMOS, ROMEO R. RAMOS, SABINA
RAYMUNDO, FE BIEN R. REALON,
ALFREDO RECTRA, IRENEO
REGIDOR, RACHEL C. REGIDOR,
ALICE REYES, ELIZABETH L. REYES,
FLORDELIZA REYES, DOLORES E.
RICAFRANCA, MANUEL RICARDO,
ROBERTA L. RIGUER, GRETTEL F.
RIVERA, EFREN ROBLES, PROCESO
RODRIGUEZ, REMEDIOS F. RONATO,
EDEN ROSON, LEOPOLDO U. ROXAS,
MOISES SADURA., SR., MOISES A.
SADURAL, JR., VALENTIN SADURAL,
JOSEFINA A. SAGUN, RUBY F.
SAHAGUN, MAURA M. SALIBA,
GERLIE SALVA, LEONCIO
SALUDARES, AVELINA M. SAMIANO,
REYNALDO A. SAMIANO, JAIME G.
SAN PABLO, VERONIDIA G. SAN
PABLO, BARTOLOME SANCHEZ,
JOSEPHINE L. SANDOVAL, EDA
SANOPO, ELIZA C. SANTIAGO, JOEL
G. SANTIAGO, TIMOTEO SANTIAGO,
CONCEPCION W. SANTOS,
FELIXBERTO SANTOS, JR., JOSEFINA
C. SANTOS, MARCELINO SANTOS,
RODOLFO SANTOS, CESARIO
SANTOSAN, JUMELLE G. SARABIA,
JOSEPHINE SARMIENTO, OFELIA**

SARMIENTO, AURORA C.
SAVELLANO, SALLY SERRANO,
RODOLFO R. SIBALUCA, MARINA
SILVESTRE, BASILISA C. SISON,
EDUARDO N. SISON, SYLVANA R.
SISON, ESTER SOBREMONTTE, JAIME
SOBREMONTTE, ALFREDO SORIANO,
JR., JULIA PAULA M. SORIANO,
CARMEN STA. AGATA, DOMINGA
SUBA, TETERIO SUÑER, JEROME
SUPLIDO, LINA A. TABUÑAR, FERMIN
TACAZON, LORENZO TALATALA,
ADORA V. TAN, NELCY L. TAÑEDO,
MILAGROSA T. TANALGO, ALBERTO
C. TANCHANCO, MELECIO TARIFE,
ROSARIO K. TATLONGHARI, RUFINA
B. TAYAG, HERMINIA A. TECSON,
PAPA TENGCO, LOURDES L. TEVES,
CRESENCIANA R. TIMBOL, NOLI N.
TIONG, VIRGINIA B. TIONG, LILIA
TIONGSON, MA. ASUNCION N.
TIONGSON, JOSEPHINE TOLENTINO,
BENJAMIN TORRENTE, OSCAR
TORRES, SONIA M. TRINIDAD,
RIZALINA TROPA, CRISTINA TUAZON,
HOMER E. TUAZON, RICARDO
TUBUNGBAMA, HYDEE N. TUYAY,
MERCY URRUTIA, LARNE
VALCARCEL, EMILIANO B. VALDEZ,
JR., REMEDIOS S. VALDEZ, JOSIE
VARGAS, FELINO VELASQUEZ, (DR.),
PEDRO A. VELASQUEZ, RAFAEL A.
VELEZ, SYLVIA I. VERGARA,
BLESILDA VERIN, ADRIANO
VICTORIO, JR., DOMINADOR
VICTORIO, EMILY E. VICTORIO,
GLORIA VIDA, LOURDES M.
VILLAFLORES, ALBERTO A.
VILLAFLORES, LEONIDO Z.
VILLAFLORES, ALICE VILLALOBOS,

CATHERINE P. VILLANUEVA, EDWIN
G. VILLANUEVA, TERESITA S.
VILLARIAZA, FREDERICO G.
VILLARTA, EDGAR VINCULADO,
ZENAIDA C. VINCULADO, EDITHA
VITALICIA, AVELINO C. VIVO,
ARLENE V. VYTIACO, MILAGROS
WABE, RODOLFO WENCESLAO, A.
WONGSUWAN, HERMINIA V.
YALUNG, LAARNI ZAMORA, MARY
ANN R. ZEPEDA, FERNANDO SQ. LATI,
M. SIRIOS, JOEL BOREJON,
CONCHITA PUBLICO, AGRIPINA
BRIONES, MILTON SACRO, LOLITA
RAZON, CONSOLACION GUERRA,
ANDRES ARAÑO, MARCELINO JUSTO,
ROSALES REGINIO, PEDRO RUBALA,
BENJO BONIFACIO, ANGEL MATEO,
EDUARDO QUE, MODESTA M.
ANDAYA, ANTONIETTA M. APALISOK,
VIENNA E. BELTRAN, LORENZO N.
BRIANA, CRISELDA L. CASTILLO,
JUANITO B. CHAN, JR., ORLANDO S.
CUYUGAN, ZORAIDA F. DE GUZMAN,
VITO F. DEL FIERRO, JR., RELITA A.
ROSA, HERMINIA S. DELOS REYES,
BEATRIZ C. DIZON, SUSAN A.
FORONDA, MARY ANN P. FRANCO,
ROMULO M. GARCIA, JOVITA M.
GONZALES, REBECCA O. JOSE,
MARCIA B. LANUZA, ALBERTO G.
LEGASPI, ANGELINA A. MABUNGA,
CONSUELO B. MANGUBAT,
ILUMINADA G. MAPAYE, AMELIA V.
MARCELO, GLENDA S. MARQUEZ,
LOURDES IRENE N. MIÑOZA,
EULOGIO M. MONTEALTO, MARIO P.
MUECO, LUCILDA L. PADAUAN,
EDGARDO V. SAN JUAN, MA. FATIMA
S. SENGCO, CAROLYN O.

**TABANGCURA, MARIETA U. TIBAYAN,
MARIETA E. TUGADE,**

Petitioners,

-versus-

**G.R. No. 110642
September 11, 1998**

**HON. GODOFREDO N. ALCASID, JR.,
IN HIS OFFICIAL CAPACITY AS THE
DIRECTOR OF THE BUREAU OF SOILS
AND WATER MANAGEMENT, HON.
ROMEO N. ALCASID, IN HIS OFFICIAL
CAPACITY AS THE DIRECTOR OF THE
BUREAU OF ANIMAL INDUSTRY, AND
HON. PEDRO O. OCAMPO, IN HIS
OFFICIAL CAPACITY AS THE
EXECUTIVE DIRECTOR OF THE
LIVESTOCK DEVELOPMENT
COUNCIL,**

Respondents.

X-----X

**DIONELO D. IBABAO, ELVIRA F.
SIMON, AURORA M. CRISTOBAL,
ONOFRE T. SUBA, NELITA DIAZ,
ERNESTO NUVAL, ENRIQUE LACSA,
SABINA DIAZ, MAGTANGGOL
SANTIAGO, VALENTIN TANZUACO,
ANGELITO TABORA, LOIDA
CAINGLIT, ALBERTO SANTIAGO III,
HOSPICIO C. MAHILUM, FRANCISCO
SANTOS, JR., PABLO RABINO,
LORETO GANIR, MODESTO DAYON,
GLICERIA TUAZON, HONOLITA
ALMONTE, RAQUEL RAMOS,
ADORACION C. JASTILLANA,
RICARDO ESGUERRA, JONATHAN
DICKSON, ROBERTO TIONGSON,**

**BIENVENIDO RICAFFRENTE, ALFREDO
TAYAG, ROLANDO CAJANDING,
AMELITO GOLLOSO, REYNALDO
RONQUILLO, LEONCIO LEGASPI,
REYNALDO DELA CRUZ, NICANOR
LLAMAS, MARIANO ODHOY, LORETO
GANIR, TERESITA MALLA, ORBETA
GUERRERO, HILARION LAGUA,
PABLO ABAD, ALBERTO LAPERAL,
JR., CLARITA ULANDAY, TERESITA
LOPEZ, CRESENCIA MALONZO,
NATIVIDAD LAGUA, JERICARDO
MONDRAGON, FILOMENA GANTE,
JESUSA WAJI, LEONORA SIGNE,
MARILOU ROSANA, JOSEFINA
FRANCISCO, MARIA AFRICA
MENDIORO, SEVERO BALANE, JR.,
TEODORO JOCSON, MARISSA
ALBALADEJO, FLORA CASEM,
MILAGROS FLORADA, TOMASA
CARANDANG, MERLY REPANI, SUSAN
GARCIA, BENJAMIN NUNEZ ANA
MARIE ARENAS, ROMUALDO POL,
JULITA LAVARO, HERMINIO
MAHILUM, AMIANA ABELLA,
ADELAIDA ALCISTO, RIZALINA M.
LEGASTO, MILAGROS LEDESMA,
LORNA P. ANACLETO, AUGUSTO T.
REGIO, CYNTHIA P. ISAAC, FELIPE
ALBANO, ROSALINA Q. DE LA CRUZ,
MITZI C. FERNANDEZ, RUSSEL DIAZ,
VALENTINO MACASAET, SALVADOR
DELFINO, MAXIMO ESGUERRA, JR.,
JUNELITA PACIO, ERNESTO TUZON,
VIOLA MARIANO, LUTGARDA
SEBASTIAN, MARCO PEREZ, ISABELO
MACABUGAO, FRANCISCO FABRO,
ERLINDA CLAVO, DOMINGO JOCSON,
ENECITAS TABORADA, LUISA
TUASON, ROSALIO BAZ, JR.,**

LUZVIMINDA SALDUA, TEODORA
OAMINAL, LEONOR BRINGAS, DAISY
LADRA, MERCEDES SANGREO,
ZENAIDA MUNON, ANTONIO
AMURAO, PERCIVAL ECITO, SYLVIA
MON, LOURDES MANGASI, BENIGNO
MAGNO, ZOILO AQUINO, ROSARIE
ARREZA, PILAR FONTELAR, FLOR
ABELLA, MERCEDITA BANTAYA,
PACIENCIA FIGUEROA, HILDA
BALLO, MAURICIO BALLO, RODOLFO
C. PINTO, CESAR GUERRERO,
VIRGINIA DE LOS SANTOS, ALICE
CORDERO, MYRNA ABILAR, ROSA
BASSIG, ADORACION OBINQUE,
AMELITA MAGBAGO, MACARIA
ANDRADE, CONSUELO BALTAZAR,
ELIZABETH VIANA, ROSARIO
RAGAZA, JOSEFINO MONDRAGON,
CONRADO GANIR, FILIPINA GOJAR,
EMILIA BARRAMEDA, CIRILA LEYVA,
FREDA ROXAS, CORAZON DE LA
CRUZ, ROSITA CALVELO, ROSARIO
LIZARDO, CRISTINA NUQUI,
FELICISIMA MAXINO, JACINTO
ARUCAN, JR., LORETA DE GUZMAN,
LEONORA DE LEON, LYDIA
AGUILING, DALISAY MONEDA,
LOURDES LIZA, PAZ LADERAS,
EFREN LUNA, EVELYN CABUS, ESTER
CONCEPCION, ARIEL BAUTISTA,
FRANCIA AMAQUI, FRANCISCA
BIANES, PAZ LUCERO, ERLINDA
ESPINOSA, TERESITA CATACUTAN,
REGINO OGSIMER, ESTRELLA
ORENSE, MARYLOU VILLAREAL,
ALMA DICKSON, NATIVIDAD RAZO,
ALICIA SUALOG, ERLINDA ARALAR,
REDENTOR GATUS, FORTUNATO
CABEZAS, CECILIA REYES, AURORA

REYES, BARTOLOME SANTIAGO,
JESUS DELA TORRE, CONSOLACION
SEVILLA, HENRY LUGAYAN,
ANGELES GALERA, REUBEN A.
GANADEN, JULITA ABULON, LINA
SANTOS, GLORIA C. BERGADO,
ANSELMA S. LEGASPI, LEONORA
RIVERA, EDITHA MALOLOS, JESUS
SANCHEZ, ALBERTO MOLERO,
DOMINGO TUAZON, JR., SOFIA S.
BASA, SUSANA EDIC, FELIPE ELEDA,
ARMANDO LANDAYAN, RICARDO
MAR, JR., AUGUSTO SANTOS,
ARSENIA AREVALO, ERLINDA
ABUEVA, VIRGILIO SANTOS,
GAUDENCIO BADIOLA, JR., MODESTA
ANGELES, RENATO GUTIERREZ,
LUCERNA ICAPIN, MARLENE
CALANGIAN, NEMENCIO AREVALO,
NENITA DE GUZMAN, LOURDES
PALO, MANUEL CABRERA, BENJAMIN
MAGAT, ERNESTO REYES, EUGENE
SANGALANG, ARMANDO ALCAZAR,
JOSELITO MAGHIRANG, ROMEO
DIETA, ROFER ESQUIRRES, DONATO
ALMARINEZ, MELITA CONSULTA,
RENATO VILAFRANCA, LEONCIO
ALVAREZ, MANUEL SOTOMAYOR,
LEOVELITO CATALLA, APOLINARIO
GICOS, FLORIDA ARBOLEDA, ROMEO
PORNOBI, CANDIDO SOTOMAYOR,
GREGORIO BARRION, CARMELA
EUBION, DANILO NAGPALA,
ANGELITO VALDEZ, LEONARDO SAN
JUAN, CLAUDIO RESMA, CESAR
GALERA, DANTE AMURAO,
FLORDELIZA DE JESUS, EULENIA
FERNANDO, BENEVERT FERNANDO,
AQUILINO RONQUILLO, MONA
NARVAZ, VIVIAN NEBRES, ALBERTO

NUNEZ, MARINA DUMOL, ARCADIO
ISON, NORMA BORJA REYMUNDO
NEBRES, ALEX MOLE, NALDA
TANADA, ARMANDO VILLANUEVA,
NIDA BALANE, ROSALIND SANTOS,
NILA MITRA MEDRANO, ELIZABETH
BAUN, ALFREDO VILLATUYA, ROY
GARCIA, AVELINA BIERNES
RODOLFO ASIS, ARTEMIO GINES,
AURITA CASTILLO, HOMERTO
RIOMALOS, ALICIA DELOS SANTOS,
GRACE DE VEYRA, SALUD R.
GANADEN, LOLITA SUIZO, ERLINDA
PICHAY, NELIA TIEL, DORIS FRIAS,
JOSIE SAN PEDRO, JOHNNY ICONAR,
AURORA ROCABO, ALICIA
BORROMEO, RAMIR MASAYDA,
JUANITA AMURAO, BELINDA SAN
DIEGO, SIMEONA REGIDOR,
JOSEFINA GENESERA, PATRICIA
AQUINO, EDWYN ALESNA, HECTOR
BAUN, DANILO LUCERO, PURITA
DELA PENA, FELIONOR ELESERIO,
AUGUSTO HERNANDEZ, LINA
ZULUETA, PHOEBE LAQUINDANUM,
ELMER ALBA, MYRNA RAMOS,
EFIPANIO ABAYA, LUZVIMINDA
MATIGNAS, GUILLERMO AQUINO,
JR., RICARDO VERSOZA, NELSON
FRANCISCO, EDUARDO BUTAC,
ADORADO CAINGLIT, ROLANDO
SIKAT, THELMO MAGSUMBOL,
ELOISA UZON, JUSTONATO PENIANO,
PEDRO NATIVIDAD, DOMINGO
ASUNCION, NARCISO GARCIA,
RESTITUTO SANCHEZ, HELEN
IBARRA, ALFREDO DUCANTE,
ARMANDO MARTINEZ, GLORIA
PASCO, EMMA MARFORI, RICARDO
MENDOZA, ANTONIO MORALES,

EDUARDO TOLENTINO, TITO DELA
CRUZ, REGINALD GONZALES, JOSE
PACLIBARE, JOSELITO SONGA,
VIRGILIO LEOPANDO, LEVITA
ZAPANTA, FELIPA LOPEZ, ELPIDIO
MENDOZA, EDMUNDO EDROSO,
DOMINGO CATALLA, VERGEL BIADO,
DIEGO BUTAC, PROSPERO
PASTORAL, CESAR AMINES, REGINO
OPORTO, JR., ARMANDO LAGUIDAO,
REYGALDINE RAMIREZ, SEVERINO
ESCOBAR, JR., BERNABE GONZALES,
MAXIMO GATDULA, ALEMAR
SABATIN, BONIFACIO GANDULLAS,
MARCELINO TACADAO, SEVERINO
BARICANOSA, PACIFICO FRANCISCO,
EDUARDO SALCEDO, RODOLFO
SINGH, FLORENCIO SERANILLO,
ELPIDIO MACABALOS, FEDERICO
TRINIDAD, JOSE LACTAO, JULITA
FADRIGUELA, PERFECTO
GUERRERO, JR., EDITHO DEMDAM,
ROMEO B. DE SAGUN, VIOLETA
RAMOS, VIRGINIA LOPEZ,
CARMENCITA TOCINO, SALVADOR
NIERRAS, MARILYN BERNALDO,
CELIA BUSQUE, JOSE CALDERON,
AMADO ANONUEVO, LEODEGARIO
CAWALING, CELSO IGANCIO,
MARCIAL CAGUICLA, CRISPIN DELA
CRUZ, GIL FERRER, FARIDA
BATOLOS, MARGIE KILAKIL, EMMA
BOROMELO, HERMINIO LEYVA,
ROGELIO BERNABE, OSCAR
BANDIOLA, MELCHOR TAYAMEN,
RUBEN REYES, ANGELITA SALGUET,
JOEDOCIEL DANTING, ALMA
MENDOZA, RENATO MENDOZA,
FRANK QUIMSON, EVELYN ZAFRA,
MELITONA PENADA, BENICIO

**SINGQUENCO, NICANOR
CRISOSTOMO, ROSEBELLA
JUMARAN, ABNER BUENAVENTURA,
ADELAIDA PALMA, MARCELO
VALDEZ, LILIBETH AFAN, JOSE
NAVIDAD, JUANITO BACANI,
ROGELIO LONGALONG, GLICERIO
SANTOS, AMOR SANTOS, FE DE
JESUS, JAIME DE JESUS, JOSE
VICTORIO, ENRIQUE MARQUEZ,
EDMUNDO GADUANG, WESLEY
ROSARIO, ROLANDO MIRANDA,
WILHELMINA NATIVIDAD, JOSE
NATIVIDAD, GUILLERMO OQUENDO,
CLETO RAHER, JR., LEDA G. HANDOG,
CORAZON MANUBAY, ELADIO
GONZALES, JOY DELA CRUZ, ADAN
DIAMANTE, ELADIO VILLAMATER,
GLORIA MATIAS, VIRGINIA S. LUYUN,
FIDELITO CALUPIG, RODOLFO
JEREMIAS, JOSEPH BANDALA,
CONCEPCION JUICO, PRISCILLA
ANGELES, ALFREDO SANTOS, JR.,
PROCOPIO MACOLOR, AURELIA
RABARA, DANILO SINGQUENCO,
HARRIETO CAMARINES, NAMNAMA
JAVELLOSA, AMELIA S. MAALA,
RAFAEL RAMISCAL, FRANCISCO
TABORDA, CATALINO REYES,
NELSON CALVELO, JOHN TABAY,
BENJAMIN PINEDA,**

Petitioners,

-versus-

**G.R. No. 111494
September 11, 1998**

**HON. ROBERTO SEBASTIAN, IN HIS
CAPACITY AS SECRETARY OF THE**

**DEPARTMENT OF AGRICULTURE AND
HON. GUILLERMO R. MORALES, IN
HIS CAPACITY AS DIRECTOR,
BUREAU OF FISHERIES AND
AQUATIC RESOURCES,**

Respondents.

X-----X

**JUVY CLAVEL P. GACULA, ANDY R.
RIVERA, LORENZO T. SUBARIA, LEO
J. BERNAL, CYNTHIA L. DE VEAS,
AVELINA L. DIOCES, FE Y.
FELICIANO, THELMA A. GECOLEA,
RODOLFO R. PANGAN, MAURA
JASMIN A. REYES, PENNY MARIE G.
TAN, TERESITA V. CHAN, NENA A.
INOCENCIO, PELAGIA G. ABAYA,
FELIX P. BERNARDINO, MA. LUISA M.
CALDITO, EDGARDO F. DE JESUS,
PARALUMAN T. DELA PAZ, RENATO F.
GILERA, LEOVIGILDO G. MALZAN,
CLARITA O. OLANO, HERNAN Z.
PEREZ, MILAGROS S. PILAPIL,
GAUDENCIO L. RAMOS, JR.,
ADORACION J. SANTIAGO, ANDREA
O. TAMINA, TRINIDAD N.
TOLENTINO, CARMELITA F. ZAFRA,
CARMELO P. ABADILLA, EMMA L.
LOGRONIO, CARMELITA B. AGPOON,
ANTONIO G. ARIZALA, DOHME C
ARPON, RENATO A. BACLAGAN,
MANOLITO A. CUETO, REYNALDO G.
CUSTODIO, ROBLETO M. GULOY,
OLIMPIO P. MARIBAO, JR., MANUEL
V. MIRANDA, JOSE RANADA, JR.,
JESUS R. REVIDAD, REX P. SEVILLA,
FEDERICO D. SORIANO, BENEDICTO
L. STA. ANA, DANIEL S. TOLENTINO,
WILFREDO G. VILLANUEVA,
GUILLERMO O. BALURAN, JOSE G.**

BATTUNG, MANOLITO J. BERNAL,
DELFIN R. BRAVO, PATRICK V.
CALDITO, DANILO L. CATIPUNAN,
ANTONIO G. COSTOSA, ROLANDO S.
EBERO, BENITO W. GONZAGA,
DIVINA S. LEANO, FREDDIE D.
LESTINO, RAUL A. LLAANZANA,
JUANITO M. MANSANADEZ, IMELDA
M. MIRANDA, ROGELIO J. ORDONEZ,
ESTEBAN M. PAREDES, ROMEO S.
CARDOSO, ROBERTO E. CASAYURAN,
RAQUEL V. CATIPUNAN, MARCIANO
F. CRUZ, JULIEN C. DE TORRES,
RAYMUNDO N. GABAY, CRISANTA B.
MALICDEM, GLENARDO A. MIJARES,
EDA R. NOCON, ERNESTO Q.
OBRIQUE, ROMEO D. SISNERO,
ANGELITO C. TALAGON, SOLEDAD S.
CRUZ, JOSELITA G. ENCISO, JOSE
CARMELO N. LEANO, ROMEO S.
SILORIO, EDGARDO L. VIBAR,
LOURDES F. ELARDE, ANGELINA E.
RACHO, ROMILDA DE ASIS,
GLYCIDAS P. INIGO, CONCHITA M.
LACEDA, AUREA M. LUCAS, JOSE
ROLANDO J. MANLULU, SERGIO R.
MANRIQUE, ELVIRA G. NAZARET,
JOSELINE P. NIWANE, LYDIA J. RUIZ,
ALFREDO M. TORRES, CESAR A.
AQUINO, MANUEL P. BALATINSAYO,
MONETTE B. CADIANG, RODRIGO O.
ESTAMO, ADELAIDA Y. FERRER,
EDNA L. LOGRONIO, LEONARDO B.
PONFERRADA, SUSANA M. SANTOS,
CONCHITINA Y. SEVILLA, LIBERTY Z.
VALLESTERO, LERMA G.
VILLANUEVA, ESPERANZA J.
MERCADO, MA. BESSIE P. DIAMANTE,
ROSARIO G. MAYRINA, MAXIMINA D.
SABINORIO, YOLANDA G. ZALDUA,

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MANUELITO C. BONGABONG, GINA B.
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CUNANAN, FILIPINA G. DE MESA,
LOIDA M. GARCIA, GODREY T.
GOLLAYAN, CYNTHIA B. LAGASCA,
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PALMA, DELFIN V. PILLE, PATRICIO
G. REYES, JR., LOIDA M.
VILLANUEVA, EVA G. ZOSA, FELY C.
ARANO, RUEL E. BADINAS, IMELDA F.
BARRACA, HELEN GRACE N. CRUZ,
ERNESTO P. GIMAS, ALEX D.
GUARDIAN, BEHILDA L. HEZETA,
JOCELYN D. NAGUIT, EDMUNDO A.
NUEVO, SOLOMON F. PAZ, LOURDES
C. BALING, EMPERATRIZ N.
NEPOMUCENO, ROSAL C. GUARDIAN,
REMEDIOS A. ANCHETA, ROSEMARIE
L. BOBIER, MA. ALICIA BONOAN,
GEMMA V. BORJA, ANELY BURGO,
FINARDO G. CABILAO, ROSALIE F.
DOBLES, EDNA E. FRANCISCO,
ANGELINA V. OPLEDA, MARITES K.
RANESES, LIBERTY D. RESTAN,
ANNABEL ARRIETA, OSCAR B.
BALAYAN, THELMA BALAYAN,
JESUSA A. CABILAO, ELISEO C.
COPIAN, FERNANDO C. DELA CRUZ,
JESUS S. FAR, JOSE G. FUERTES,
HANNIBAL A. GALANG, RICARDO M.
GALING II, ARNEL B. GARCIA, IRISH
B. MANJARES, MARITESS M.
MARISTELA, SYLVIA S. RED, ARLENE
M. REYES, DELILAH H. SAMSON,
FARAH D. SELGA, ERNESTINA Z.
SOLLOSO, HELEN URBANO, MARIVIC
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**A. ALFEREZ, PERPETUA BALIBALOS,
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BATILONG, PORFIRIO R. BATUYONG,
TONI BINALLA, AIDA E. BORINES,
ELISIA D. CLAVANO, ESTER R.
EGAMINO, RAMIL R. EGAMINO,
MARIAN L. LOFRANCO, FLORESA T.
MARANAN, CYMBELINE S.
MARTINEZ, LORELIE A. SUELO,
MARLYN B. AMIGO, LINA A.
ARANETA, JOSEPHINE G. BANAAG,
ROWENA CABANERO, IRENE O. DE
OCAMPO, LEAH C. EDADES,
FILOMENA LA CORTE, MILAGROS P.
ORTICIO, MERLINDA C. SABIO,
ADANIA SAKALURAN, PRISCILA M.
YBERA, DELIA G. CORPUZ, PILAR B.
MUSCAT, LIGAYA M. ORGANO,
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MARIA C. VIDAR, CRISTINO G.
BABIDA, NENITA G. CRUZ, MERLITA
B. CRUZADO, AMELITA O. DABBAN,
EMMA C. DERICO, EMMANUEL M.
LASAC, ARACELI V. MALABANAN, MA.
TERESA T. MONTALBO, LOLITA R.
NOBIO, GUILLERMO A. PINGOL, JR.,
JUDITH R. VILLEGAS, CONSOLACION
O. DELA CRUZ, ROSALINA J. DITAN,
CARMEN I. MONARES, DOMINGO O.
JAVIER, JESUS B. REMEGIO,
MARILOU S. REMEGIO, ELSA L.
MAGAT, RICARDO P. MASINSIN,
SANDRA B. PANAHON, MARIETTA T.
FLOTILDES,**

Petitioners,

-versus-

**G.R. No. 112056
September 11, 1998**

**HON. CORAZON ALMA G. DE LEON, IN
HER CAPACITY AS THE SECRETARY
OF THE DEPT. OF SOCIAL WELFARE
AND DEVELOPMENT,**

Respondent.

X-----X

DECISION

PURISIMA, J.:

These are cases for *Certiorari* and Prohibition, challenging the constitutionality and validity of Administrative Order Nos. 29 and 268 on various grounds.

The facts in G.R. Nos. 109406, 110642, 111494, and 112056 are undisputed, to wit:

Petitioners are officials and employees of several government departments and agencies who were paid incentive benefits for the year 1992, pursuant to Executive Order No. 292^[1] (“EO 292”), otherwise known as the Administrative Code of 1987, and the Omnibus Rules Implementing Book V^[2] of EO 292. On January 19, 1993, then President Fidel V. Ramos (“President Ramos”) issued Administrative Order No. 29 (“AO 29”) authorizing the grant of productivity incentive benefits for the year 1992 in the maximum amount of P1,000.00^[3] and reiterating the prohibition^[4] under Section 7^[5] of Administrative Order No. 268 (“AO 268”), enjoining the grant of productivity incentive benefits without prior approval of the President. Section 4 of AO 29 directed “all departments, offices and agencies which authorized payment of CY 1992 Productivity Incentive Bonus in excess of the amount authorized under Section 1 hereof are hereby directed to immediately cause the return/refund of the excess within a period of six months to commence fifteen (15) days after the issuance of this Order.” In compliance therewith, the heads of the departments or agencies of the government concerned,

who are the herein respondents, caused the deduction from petitioners' salaries or allowances of the amounts needed to cover the alleged overpayments. To prevent the respondents from making further deductions from their salaries or allowances, the petitioners have come before this Court to seek relief.

In G.R. No. 119597, the facts are different but the petition poses a common issue with the other consolidated cases. The petitioner, Association of Dedicated Employees of the Philippine Tourism Authority ("ADEPT"), is an association of employees of the Philippine Tourism Authority ("PTA") who were granted productivity incentive bonus for calendar year 1992 pursuant to Republic Act No. 6971 ("RA 6971"), otherwise known as the Productivity Incentives Act of 1990. Subject bonus was, however, disallowed by the Corporate Auditor on the ground that it was "prohibited under Administrative Order No. 29 dated January 19, 1993."^[6] The disallowance of the bonus in question was finally brought on appeal to the Commission on Audit (COA) which denied the appeal in its Decision^[7] of March 6, 1995, ratiocinating, thus:

"Firstly, the provisions of RA #6971 insofar as the coverage is concerned, refer to business enterprises including government owned and/or controlled corporations performing proprietary functions."

Section 1a of the Supplemental Rules Implementing RA #6971 classified such coverage as:

"All business enterprises, with or without existing duly certified labor organizations, including government owned and/or controlled corporations performing proprietary functions which are established solely for business or profit and accordingly excluding those created, maintained or acquired in pursuance of a policy of the State enunciated in the Constitution, or by law and those whose officers and employees are covered by the Civil Service." (Emphasis supplied)

The PTrA is a GOCC created in pursuance of a policy of the State. Section 9 of Presidential Decree No. 189 states that "To implement the policies and program of the Department (Dept. of Tourism), there

is hereby created a Philippine Tourism Authority.” Likewise, Section 21 of the same decree provides that “All officials and employees of the Authority, shall be subject to Civil Service Law, rules and regulations, and the coverage of the Wage and Position Classification Office.”

Furthermore, although Supplemental Rules and Regulations implementing R.A. #6971 was issued only on December 27, 1991, the law itself is clear that it pertains to private business enterprises whose employees are covered by the Labor Code of the Philippines, as mentioned in the following provisions:

“Section 5. Labor Management Committee that at the request of any party to the negotiation, the National Wages and Productivity Commission of the Department of Labor and Employment shall provide the necessary studies.”

“Section 8. Notification. — A business enterprise which adopts a productivity incentive program shall submit copies of the same to the National Wages and Productivity Commission and to the Bureau of Internal Revenue for their information and record.”

“Section 9. Disputes and Grievances. — Whenever disputes, grievances, or other matters arise from the interpretation or implementation of the productivity incentive program, may seek the assistance of the National Conciliation and Mediation Board of the Department of Labor and Employment for such purpose.”

Therefore, considering the foregoing, the PTrA is within the “exclusion” provision of the Implementing Rules of RA #6971 and so, it (PTrA) does not fall within its coverage as being entitled to the productivity incentive bonus under RA #6971.

Secondly, Administrative Order No. 29 which is the basis for the grant of the productivity incentive bonus/benefits for CY 1992 also expressly provides “prohibiting payments of similar benefits in future years unless duly authorized by the President.”

Thirdly, the disallowance of the Auditor, PTrA has already been resolved when this Commission circularized thru COA Memorandum #92-758 dated April 3, 1992 the Supplemental to Rules Implementing RA 6971 otherwise known as the “Productivity Incentives Act of 1990.”

Lastly, considering the title of RA #6971, i.e. “An Act to encourage productivity and maintain industrial peace by providing incentives to both labor and capital”, and its implementing rules and regulations prepared by the Department of Labor and Employment and the Department of Finance, this Office concludes that said law/regulation pertains to agencies in the private sector whose employees are covered by the Labor Code.”

With the denial of its appeal, petitioner found its way here via the petition in G.R. No. 119597, to seek relief from the aforesaid decision of COA.

We will first resolve the issue on the applicability of RA 6971 to petitioner ADEPT in G.R. No. 119597 before passing upon the constitutionality or validity of Administrative Orders 29 and 268.

Section 3 of RA 6971, reads:

“SEC. 3. Coverage. — This Act shall apply to all business enterprises with or without existing and duly recognized or certified labor organizations, including government-owned and controlled corporations performing proprietary functions. It shall cover all employees and workers including casual, regular, supervisory and managerial employees.” (Emphasis ours)

Pursuant to Section 10^[8] of RA 6971, the Secretary of Labor and Secretary of Finance issued Supplemental Rules to Implement the said law, as follows:

“Section 1. Paragraph (a) Section 1, Rule II of the Rules Implementing RA 6971, shall be amended to read as follows:

Coverage. These Rules shall apply to:

(a) All business enterprises with or without existing duly certified labor organizations, including government-owned and controlled corporations performing proprietary functions which are established solely for business or profit or gain and accordingly excluding those created, maintained or acquired in pursuance of a policy of the state, enunciated in the Constitution or by law, and those whose officers and employees are covered by the Civil Service. (Emphasis ours)

x x x”

Petitioner contends that the PTA is a government-owned and controlled corporation performing proprietary function, and therefore the Secretary of Labor and Employment and Secretary of Finance exceeded their authority in issuing the aforesaid Supplemental Rules Implementing RA 6971.

Government-owned and controlled corporations may perform governmental or proprietary functions or both, depending on the purpose for which they have been created. If the purpose is to obtain special corporate benefits or earn pecuniary profit, the function is proprietary. If it is in the interest of health, safety and for the advancement of public good and welfare, affecting the public in general, the function is governmental.^[9] Powers classified as “proprietary” are those intended for private advantage and benefit.^[10]

The PTA was established by Presidential Decree No. 189, as amended by Presidential Decree No. 564 (“PD 564”).

Its general purposes^[11] are:

1. To implement the policies and programs of the Department of Tourism (“Department”);
2. To develop tourist zones;
3. To assist private enterprises in undertaking tourism projects;
4. To operate and maintain tourist facilities;

5. To assure land availability for private investors in hotels and other tourist facilities;
6. To coordinate all tourism project plans and operations.

Its specific functions and powers^[12] are:

1. Planning and development of tourism projects
 - a. To assist the Department make a comprehensive survey of the physical and natural tourism resources of the Philippines; to establish the order of priority for development of said areas; to recommend to the President the proclamation of a tourist zone; and to define and fix the boundaries of the zone;
 - b. To formulate a development plan for each zone;
 - c. To submit to the President through the National Economic and Development Authority for review and approval all development plans before the same are enforced or implemented;
 - d. To submit to the President an Annual Progress Report;
 - e. To assist the Department to determine the additional capacity requirements for various tourist facilities and services; to prepare a ten-year Tourism Priorities Plan; to update annually the ten year Tourism Priorities Plan.
 - f. To gather, collate and analyze statistical data and other pertinent information for the effective implementation of PD 564.
2. Acquisition and disposition of lands and other assets for tourist zone purposes
 - a. To acquire possession and ownership of all lands transferred to it from other government corporations

and institutions and any land having tourism potential and earmarked in the Tourism Priorities Plans for intensive development into a tourist zone or as a part thereof, subject to the approval of the President.

- b. To acquire by purchase, by negotiation or by condemnation proceedings any private land within and without the tourist zones for any of the following reasons: (a) consolidation of lands for tourist zone development purposes, (b) prevention of land speculation in areas declared as tourist zones, (c) acquisition of right of way to the zones, (d) protection of water shed areas and natural assets with tourism value, and (e) for any other purpose expressly authorized under PD 564.
- c. For the purpose of providing land acquisition assistance to registered tourism enterprises, to sell, subdivide, resell, lease, sublease, rent out, or otherwise, to said registered tourism enterprises under sufficiently soft terms for use specifically in the development of hotels, recreational facilities, and other tourist services.
- d. To develop and/or subdivide any land in its name or undertake condominium projects thereon, and sell subdivision lots or condominium units to private persons for investment purposes.
- e. To take over or transfer to a registered tourism enterprise in accordance with law any lease on foreshore areas within a tourist zone or adjacent thereto, in cases said areas are not being utilized in accordance with the PTA's approved zone development plan and wherein the lessee concerned does not agree to conform accordingly.
- f. To arrange for the reclamation of any land adjacent to or adjoining a tourist zone in coordination with appropriate government agencies.

3. Infrastructure development for tourist zone purposes

- a. To contract, supervise and pay for infrastructure works and civil works within a tourist zone owned and operated by the PTA..
- b. To coordinate with appropriate government agencies the development of infrastructure requirements supporting a tourist zone.
- c. To take water from any public stream, river, creek, lake, spring, or waterfall and to alter, straighten, obstruct or increase the flow of water in streams.

4. Zone administration and control

- a. To formulate and implement zoning regulations.
- b. To determine and regulate the enterprises to be established within a tourist zone.
- c. To ensure, through the proper authorities concerned, the ecological preservation, maintenance and/or rehabilitation of the common and the public areas within a tourist zone and the environment thereof.
- d. To identify and recommend to the President the preservation and/or restoration of national monuments or preserves; to arrange for the preservation and/or restoration of the same with appropriate government agencies or with the private sector or with the owners themselves of said tourist attractions; and to identify and recommend to the appropriate authorities concerned the declaration of tourist areas and attractions as national monuments and preserves.

5. Project and investment promotions

- a. To identify, develop, invest in, own, manage and operate such projects as it may deem to be vital for recreation and rest but not sufficiently attractive economically for private investment.
- b. To construct hotel buildings and other tourist facilities within a tourist zone and in turn lease such facilities to registered tourism enterprises for operation, management and maintenance.
- c. To organize, finance, invest in, manage and operate wholly-owned subsidiary corporations.

6. Direct assistance to registered enterprises

- a. To administer the tax and other incentives granted to registered enterprises.
- b. To evaluate, approve and register or reject any and all tourism projects or enterprises established within the tourist zones.
- c. To grant medium and long-term loans and/or re-lend any funds borrowed for the purpose to duly qualified registered tourism enterprises.
- d. To guarantee local and foreign borrowings of registered enterprises.
- e. To provide equity investments in the form of cash and/or land.
- f. To extend technical, management and financial assistance to tourism projects.
- g. To identify, contact and assist in negotiations of suitable partners for both local and foreign investors interested in investment or participation in the tourism industry.

- h. To assist registered enterprises and prospective investors to have their papers processed with dispatch by government offices.

7. Other powers and functions

- a. To engage or retain the services of financial, management, legal, technical, and/or project consultants from the private or government sector.
- b. To have the power to succeed by its corporate name.
- c. To adopt, alter, and use a corporate seal.
- d. To sue and be sued under its corporate name.
- e. To enter into any contracts of any kind and description.
- f. To own or possess personal and/or real property.
- g. To make, adopt and enforce rules and regulations to execute its powers, duties and functions.
- h. To purchase, hold, and alienate shares of stock or bonds of any corporation.
- i. To collect fees or charges as may be imposed under PD 564.
- j. To contract indebtedness and issue bonds.
- k. To fix and collect rentals for the lease, use or occupancy of lands, buildings, or other property owned or administered by PTA..
- l. To do any and all acts and things necessary to carry out the purposes for which the PTA is created.

Categorized in light of the foregoing provisions of law in point, PTA's governmental functions include the first, third, fourth, and sixth of the aforesaid general purposes. The second^[13] and fifth general purposes fall under its proprietary functions.

With respect to PTA's specific functions and powers, the first and fourth are governmental in nature while the fifth specific functions and powers are proprietary in character. The second, third, sixth, and seventh specific functions and powers can be considered partly-governmental and partly-proprietary, considering that 2(a), 2(b), 2(c), 2(d), 2(e), 3(a), 6(c), 6(d), 6(e), 7(h), 7(j), and 7(k) are proprietary functions while 2(f), 3(b), 3(c), 6(a), 6(b), 6(f), 6(g), 6(h), 7(a), 7(b), 7(c), 7(d), 7(f), 7(g), and 7(l) are governmental functions. The specific functions and powers treated in 7(e) and 7(i) may be classified either as proprietary or governmental, depending on the circumstances under which they are exercised or performed.

The aforesaid powers and functions of PTA are predominantly governmental, principally geared towards the development and promotion in the scenic Philippine archipelago. But it is irrefutable that PTA also performs proprietary functions, as envisaged by its charter.

Reliance on the above analysis of the functions and powers of PTA does not suffice for the determination of whether or not it is within the coverage of RA 6971. For us to resolve the issues raised here solely on the basis of the classification of PTA's powers and functions may lead to the rendition of judgment repugnant to the legislative intent and to established doctrines, as well, such as on the prohibition against government workers to strike.^[14] Under RA 6971, the workers have the right to strike.

To ascertain whether PTA is within the ambit of RA 6971, there is need to find out the legislative intent, and to refer to other provisions of RA 6971 and other pertinent laws, that may aid the Court in ruling on the right of officials and employees of PTA to receive bonuses under RA 6971.

Petitioner cites an entry in the journal of the House of Representatives to buttress its submission that PTA is within the coverage of RA 6971, to wit:

“Chairman Veloso: The intent of including government-owned and controlled corporations within the coverage of the Act is the recognition of the principle that when government goes into business, it (divests) itself of its immunity from suit and goes down to the level of ordinary private enterprises and subjects itself to the ordinary laws of the land just like ordinary private enterprises. Now, when people work therefore in government-owned or controlled corporations, it is as if they are also, just like in the private sector, entitled to all the benefits of all laws that apply to workers in the private sector. In my view, even including the right to organize, bargain.” VELOSO (Bicameral Conference Committee on Labor and Employment, pp. 15-16)

After a careful study, the Court is of the view, and so holds, that contrary to petitioner’s interpretation, the government-owned and controlled corporations Mr. Chairman Veloso had in mind were government-owned and controlled corporations incorporated under the general corporation law. This is so because only workers in private corporations and government-owned and controlled corporations, incorporated under the general corporation law, have the right to bargain (collectively). Those in government corporations with special charter, which are subject to Civil Service Laws, have no right to bargain (collectively), except where the terms and conditions of employment are not fixed by law.^[15] Their rights and duties are not comparable with those in the private sector.

“Since the terms and conditions of government employment are fixed by law, government workers cannot use the same weapons employed by workers in the private sector to secure concessions from their employers. The principle behind labor unionism in private industry is that industrial peace cannot be secured through compulsion by law. Relations between private employers and their employees rest on an essentially voluntary basis. Subject to the minimum requirements of wage laws and other labor and welfare legislation, the terms and conditions of employment in the unionized private sector are settled through

the process of collective bargaining. In government employment, however, it is the legislature and, where properly given delegated power, the administrative heads of government which fix the terms and conditions of employment. And this is effected through statutes or administrative circulars, rules, and regulations, not through collective bargaining agreements.” (Alliance of Government Workers vs. Minister of Labor and Employment, 124 SCRA 1) (Emphasis ours)

Government corporations may be created by special charters or by incorporation under the general corporation law. Those created by special charters are governed by the Civil Service Law while those incorporated under the general corporation law are governed by the Labor Code.^[16]

The legislative intent to place only government-owned and controlled corporations performing proprietary functions under the coverage of RA 6971 is gleanable from the other provisions of the law. For instance, Section 2^[17] of said law envisions “industrial peace and harmony” and “to provide corresponding incentives to both labor and capital;” Section 4^[18] refers to “representatives of labor and management;” Section 5^[19] mentions of “collective bargaining agent(s) of the bargaining unit(s);” Section 6^[20] relates to “existing collective bargaining agreements,” and “labor and management;” Section 7^[21] speaks of “strike or lockout;” and Section 9^[22] purports to “seek the assistance of the National Conciliation and Mediation Board of the Department of Labor and Employment” and “include the name(s) of the voluntary arbitrators or panel of voluntary arbitrator.” All the aforecited provisions of law apply only to private corporations and government-owned and controlled corporations organized under the general corporation law. Only they have collective bargaining agents, collective bargaining units, collective bargaining agreements, and the right to strike or lockout.

To repeat, employees of government corporations created by special charters have neither the right to strike nor the right to bargain collectively, as defined in the Labor Code. The case of Social Security System Employees Association indicates the following remedy of government workers not allowed to strike or bargain collectively, to wit:

“Government employees may, therefore, through their unions or associations, either petition the Congress for the betterment of the terms and conditions of employment which are within the ambit of legislation or negotiate with the appropriate government agencies for the improvement of those which are not fixed by law. If there be any unresolved grievances, the dispute may be referred to the Public Sector Labor-Management Council for appropriate action. But employees in the civil service may not resort to strikes, walkouts and other temporary work stoppages, like workers in the private sector, to pressure the Government to accede to their demands.” (supra, footnote 14, p. 698; Emphasis ours)

It is a rule in statutory construction that every part of the statute must be interpreted with reference to the context, i.e., that every part of the statute must be considered together with the other parts, and kept subservient to the general intent of the whole enactment.^[23] The provisions of RA 6971, taken together, reveal the legislative intent to include only government-owned and controlled corporations performing proprietary functions within its coverage.

Every statute must be construed and harmonized with other statutes as to form a uniform system of jurisprudence.^[24] We note Section 1, Rule X of the Omnibus Rules Implementing Book V of EO 292, which reads:

“SEC. 1. Each department or agency of government, whether national or local, including bureaus and agencies, state colleges and universities, and government owned and controlled corporations with original charters, shall establish its own Department or Agency Employee Suggestions and Incentives Award System in accordance with these Rules and shall submit the same to the Commission for approval. (Emphasis ours)

It is thus evident that PTA, being a government-owned and controlled corporation with original charter subject to Civil Service Law, Rules and Regulations,^[25] is already within the scope of an incentives award system under Section 1, Rule X of the Omnibus Rules Implementing EO 292 issued by the Civil Service Commission (“Commission”).

Since government-owned and controlled corporations with original charters do have an incentive award system, Congress enacted a law that would address the same concern of officials and employees of government-owned and controlled corporations incorporated under the general corporation law.

All things studiously considered in proper perspective, the Court finds no reversible error in the finding by respondent Commission that PTA is not within the purview of RA 6971. As regards the promulgation of implementing rules and regulations, it bears stressing that the “power of administrative officials to promulgate rules in the implementation of the statute is necessarily limited to what is provided for in the legislative enactment.”^[26] In the case under scrutiny, the Supplementary Rules Implementing RA 6971 issued by the Secretary of Labor and Employment and the Secretary of Finance accord with the intendment and provisions of RA 6971. Consequently, not being covered by RA 6971, AO 29 applies to the petitioner.

We now tackle the common issue posited by the consolidated petitions on the constitutionality of AO 29 and AO 268.

Petitioners contend and argue, that:

- I. AO 29 AND AO 268 ARE VIOLATIVE OF THE PROVISIONS OF EO 292 AND, HENCE, NULL AND VOID.
- II. AO 29 AND AO 268 UNLAWFULLY USURP THE CONSTITUTIONAL AUTHORITY GRANTED SOLELY TO THE CIVIL SERVICE COMMISSION.
- III. THE FORCED REFUND OF INCENTIVE PAY IS AN UNCONSTITUTIONAL IMPAIRMENT OF A CONTRACTUAL OBLIGATION.
- IV. ASSUMING, FOR THE SAKE OF ARGUMENT ONLY, THAT THE GRANT OF PRODUCTIVITY INCENTIVE BENEFITS WAS INVALID, THE SAME SHOULD BE THE PERSONAL LIABILITY OF OFFICIALS DIRECTLY

RESPONSIBLE THEREFOR IN ACCORDANCE WITH
SECTION 9 OF AO 268.

Issued by the then President Corazon Aquino (“President Aquino”) on July 25, 1987 in the exercise of her legislative powers under the 1987 Constitution,^[27] EO 292, or the Administrative Code of 1987, provided for the following incentive award system:

“Sec. 31. Career and Personnel Development Plans. — Each department or agency shall prepare a career and personnel development plan which shall be integrated into a national plan by the Commission. Such career and personnel development plans which shall include provisions on merit promotions, performance evaluation, in-service training, including overseas and local scholarships and training grants, job rotation, suggestions and incentive award systems, and such other provisions for employees’ health, welfare, counseling, recreation and similar services.

Sec. 35. Employee Suggestions and Incentive Award System. — There shall be established a government-wide employee suggestions and incentive awards system which shall be administered under such rules, regulations, and standards as maybe promulgated by the Commission.

In accordance with rules, regulations, and standards promulgated by the Commission, the President or the head of each department or agency is authorized to incur whatever necessary expenses involved in the honorary recognition of subordinate officers and employees of the government who by their suggestions, inventions, superior accomplishment, and other personal efforts contribute to the efficiency, economy, or other improvement of government operations, or who perform such other extraordinary acts or services in the public interest in connection with, or in relation to, their official employment.”

Sec. 36. Personnel Relations. — (1) It shall be the concern of the Commission to provide leadership and assistance in developing employee relations programs in the department or agencies.

(2) Every Secretary or head of agency shall take all proper steps toward the creation of an atmosphere conducive to good supervisor-employee relations and the improvement of employee morale.”

Pursuant to the provision of Section 12(2),^[28] Chapter 3, Book V of EO 292, the Commission adopted and prescribed the Omnibus Rules Implementing Book V of EO 292 which, among others, provide:

“Sec. 1. Each department or agency of government, whether national or local, including bureaus and agencies, state colleges and universities, and government owned and controlled corporations with original charters, shall establish its own Department or Agency Employee Suggestions and Incentives Award System in accordance with these Rules and shall submit the same to the Commission for approval.”

“Sec. 2. The System is designed to encourage creativity, innovativeness, efficiency, integrity and productivity in the public service by recognizing and rewarding officials and employees, individually or in groups, for their suggestions, inventions, superior accomplishments, and other personal efforts which contribute to the efficiency, economy, or other improvement in government operations, or for other extraordinary acts of services in the public interest.

x x x”

“Sec. 7. The incentive awards shall consist of, though not limited to, the following:

x x x

(c) Productivity Incentive which shall be given to an employee or group of employees who has exceeded their targets or has incurred incremental improvement over existing targets.

On February 21, 1992, President Aquino issued AO 268 which granted “each official and employee of the government the

productivity incentive benefits in a maximum amount equivalent to thirty percent (30%) of his one (1) month basic salary but in no case shall such amount be less than two thousand pesos (P2,000.00),”^[29] for those who have rendered at least one year of service as of December 31, 1991.^[30] Said AO carried the prohibition, provided in Section 7 thereof, which reads:

“SEC. 7. The productivity incentive benefits herein authorized shall be granted only for Calendar Year 1991. Accordingly, all heads of agencies, including the governing boards of government-owned or -controlled corporations and financial institutions, are hereby strictly prohibited from authorizing/granting productivity incentive benefits or other allowances of similar nature for Calendar Year 1992 and future years pending the result of a comprehensive study being undertaken by the Office of the President in coordination with the Civil Service Commission and the Department of Budget and Management on the matter.

The formulation of the necessary implementing guidelines for Executive Order No. 486 dated 8 November 1991 establishing a performance-based incentive system for government-owned or -controlled corporations shall likewise be included in the comprehensive study referred to in the preceding paragraph.”

On January 19, 1993, President Ramos issued AO 29 which granted productivity incentive benefits to government employees in the maximum amount of P1,000.00^[31] for the calendar year 1992 but reiterated the proscription under Section 7 of AO 268, thus:

“SEC. 2. The prohibition prescribed under Section 7 of Administrative Order No. 268 is hereby reiterated. Accordingly, all heads of government offices/agencies, including government-owned and/or controlled corporations, as well as their respective governing boards are hereby enjoined and prohibited from authorizing/granting Productivity Incentive Benefits or any and all similar forms of allowances/benefits without prior approval and authorization via Administrative Order by the Office of the President. Henceforth, anyone found violating any of the mandates in this Order, including all

officials/employees and the COA Auditor-in-Charge of such government office/agency found to have taken part thereof, shall be accordingly and severely dealt with in accordance with the applicable provisions of existing penal laws.

Consequently, all administrative authorizations to grant any form of allowances/benefits and all forms of additional compensation usually paid outside of the prescribed basic salary under R.A. No. 6758, the Salary Standardization Law, that are inconsistent with the legislated policy on the matter or are not covered by any legislative action are hereby revoked.

The implementation of Executive Order No. 486 dated November 8, 1991, as amended by Executive Order No. 518 dated May 29, 1992, is hereby deferred until a more comprehensive and equitable scheme for the grant of the benefits that can be applied government-wide is formulated by the Department of Budget and Management.”

Petitioners theorize that AO 29 and AO 268 violate EO 292 and since the latter is a law, it prevails over executive issuances. Petitioners likewise assert that AO 29 and AO 268 encroach upon the constitutional authority of the Civil Service Commission to adopt measures to strengthen the merit and rewards system and to promulgate rules, regulations and standards governing the incentive awards system of the civil service.

The Court is not impressed with petitioners’ submission. AO 29 and AO 268 were issued in the valid exercise of presidential control over the executive departments.

In establishing a Civil Service Commission, the 1987 Constitution delineated its function, as follows:

“The Civil Service Commission, as the central personnel agency of the Government, shall establish a career service and adopt measures to promote morale, efficiency, integrity, responsiveness, progressiveness, and courtesy in the civil service. It shall strengthen the merit and rewards system, integrate all human resources development programs for all

levels and ranks, and institutionalize a management climate conducive to public accountability. It shall submit to the President and the Congress an annual report on its personnel programs.” (Section 3, Article IX, B, 1987 Constitution)

The Commission handles personnel matters of the government. As the central personnel agency of the Government, it is tasked to formulate and establish a system of incentives and rewards for officials and employees in the public sector, alike.

The functions of the Commission have been decentralized to the different departments, offices, and agencies of the government —

“SEC. 1. Declaration of Policy. — The State shall insure and promote the Constitutional mandate that appointments in the Civil Service shall be made only according to merit and fitness, that the Civil Service Commission, as the central personnel agency of the Government shall establish a career service, adopt measures to promote morale, efficiency, integrity, responsiveness, and courtesy in the civil service, strengthen the merit and rewards system, integrate all human resources development programs for all levels and ranks, and institutionalize a management climate conducive to public accountability; that public office is a public trust and public officers and employees must at all times be accountable to the people; and that personnel functions shall be decentralized, delegating the corresponding authority to the departments, offices and agencies where such functions can be effectively performed.” (Section 1, Chapter I, Subtitle A, Title I, EO 292) (Emphasis ours)

Specifically, implementation of the Employee Suggestions and Incentive Award System has been decentralized to the President or to the head of each department or agency —

“Sec. 35. Employee Suggestions and Incentive Award System. — There shall be established a government-wide employee suggestions and incentive awards system which shall be administered under such rules, and regulations, and standards as maybe promulgated by the Commission.

In accordance with rules, regulations, and standards promulgated by the Commission, the President or the head of each department or agencies authorized to incur whatever necessary expenses involved in the honorary recognition of subordinate officers and employees of the government who by their suggestions, inventions, superior accomplishment, and other personal efforts contribute to the efficiency, economy, or other improvement of government operations, or who perform such other extraordinary acts or services in the public interest in connection with, or in relation to, their official employment.” (EO 292) (Emphasis ours)

The President is the head of the government. Governmental power and authority are exercised and implemented through him. His power includes the control over executive departments —

“The president shall have control of all the executive departments, bureaus, and offices. He shall ensure that the laws be faithfully executed.” (Section 17, Article VII, 1987 Constitution)

Control means “the power of an officer to alter or modify or set aside what a subordinate officer had done in the performance of his duties and to substitute the judgment of the former for that of the latter.”^[32] It has been held that “the President can, by virtue of his power of control, review, modify, alter or nullify any action, or decision, of his subordinate in the executive departments, bureaus, or offices under him. He can exercise this power *motu proprio* without need of any appeal from any party.”^[33]

When the President issued AO 29 limiting the amount of incentive benefits, enjoining heads of government agencies from granting incentive benefits without prior approval from him, and directing the refund of the excess over the prescribed amount, the President was just exercising his power of control over executive departments. This is decisively clear from the WHEREAS CLAUSES of AO 268 and AO 29, to wit:

ADMINISTRATIVE ORDER NO. 268

“X X X

WHEREAS, the productivity incentive benefits granted by the different agencies are of varying amounts, causing dissension/demoralization on the part of those who had received less and those who have not yet received any such benefit, thereby defeating the purpose for which the same should be granted; and

WHEREAS, there exists the need to regulate the grant of the productivity incentive benefits or other similar allowances in conformity with the policy on standardization of compensation pursuant to Republic Act No. 6758;

X X X”

ADMINISTRATIVE ORDER NO. 29

“X X X

WHEREAS, the faithful implementation of statutes, including the Administrative Code of 1987 and all laws governing all forms of additional compensation and personnel benefits is a Constitutional prerogative vested in the President of the Philippines under Section 17, Article VII of the 1987 Constitution;

WHEREAS, the Constitutional prerogative includes the determination of the rates, the timing and schedule of payment, and final authority to commit limited resources of government for the payment of personnel incentives, cash awards, productivity bonus, and other forms of additional compensation and fringe benefits;

WHEREAS, some government agencies have overlooked said Constitutional prerogative and have unilaterally granted to their respective officials and employees incentive awards;

WHEREAS, the Office of the President issued Administrative Order No. 268, dated February 21, 1992, strictly prohibiting the grant of Productivity Incentive Bonus or other allowances of similar nature for Calendar Year 1992 and future years pending the issuance of the requisite authorization by the President;

WHEREAS, notwithstanding said prohibition some government offices/agencies and government-owned and/or controlled corporations and financial institutions have granted productivity incentive benefits in varying nomenclature and amounts without the proper authorization/coordination with the Office of the President;

WHEREAS, the unilateral and uncoordinated grant of productivity incentive benefits gave rise to discontentment, dissatisfaction and demoralization among government personnel who have received less or have not received at all such benefits;

x x x”

The President issued subject Administrative Orders to regulate the grant of productivity incentive benefits and to prevent discontentment, dissatisfaction and demoralization among government personnel by committing limited resources of government for the equal payment of incentives and awards. The President was only exercising his power of control by modifying the acts of the respondents who granted incentive benefits to their employees without appropriate clearance from the Office of the President, thereby resulting in the uneven distribution of government resources. In the view of the President, respondents did a mistake which had to be corrected. In so acting, the President exercised a constitutionally-protected prerogative —

“The President’s duty to execute the law is of constitutional origin. So, too, is his control of all executive departments. Thus it is, that department heads are men of his confidence. His is the power to appoint them; his, too, is the privilege to dismiss them at pleasure. Naturally, he controls and directs their acts. Implicit then is his authority to go over, confirm, modify or

reverse the action taken by his department secretaries. In this context, it may not be said that the President cannot rule on the correctness of a decision of a department secretary.” (Lacson-Magallanes Co., Inc. vs. Paño, 21 SCRA 898)

Neither can it be said that the President encroached upon the authority of the Commission on Civil Service to grant benefits to government personnel. AO 29 and AO 268 did not revoke the privilege of employees to receive incentive benefits. The same merely regulated the grant and amount thereof.

Sound management and effective utilization of financial resources of government are basically executive functions,^[34] not the Commission’s. Implicit is this recognition in EO 292, which states:

“Sec. 35. Employee Suggestions and Incentive Award System. — There shall be established a government-wide employee suggestions and incentive awards system which shall be administered under such rules, regulations, and standards as maybe promulgated by the Commission.”

In accordance with rules, regulations, and standards promulgated by the Commission, the President or the head of each department or agency is authorized to incur whatever necessary expenses involved in the honorary recognition of subordinate officers and employees of the government who by their suggestions, inventions, superior accomplishment, and other personal efforts contribute to the efficiency, economy, or other improvement of government operations, or who perform such other extraordinary acts or services in the public interest in connection with, or in relation to, their official employment.” (Chapter 5, Subtitle A, Book V) (Emphasis ours)

Conformably, it is “the President or the head of each department or agency who is authorized to incur the necessary expenses involved in the honorary recognition of subordinate officers and employees of the government.” It is not the duty of the Commission to fix the amount of the incentives. Such function belongs to the President or his duly empowered alter ego.

Anent petitioners' contention that the forcible refund of incentive benefits is an unconstitutional impairment of a contractual obligation, suffice it to state that "not all contracts entered into by the government will operate as a waiver of its non-suability; distinction must be made between its sovereign and proprietary acts (United States of America vs. Ruiz, 136 SCRA 487)"^[35] The acts involved in this case are governmental. Besides, the Court is in agreement with the Solicitor General that the incentive pay or benefit is in the nature of a bonus which is not a demandable or enforceable obligation.

It is understood that the Judiciary, Civil Service Commission, Commission on Audit, Commission on Elections, and Office of the Ombudsman, which enjoy fiscal autonomy, are not covered by the amount fixed by the President. As explained in *Bengzon vs. Drilon* (208 SCRA 133):

"As envisioned in the Constitution, the fiscal autonomy enjoyed by the Judiciary, the Civil Service Commission, the Commission on Audit, the Commission on Elections, and the Office of the Ombudsman contemplates a guarantee of full flexibility to allocate and utilize their resources with the wisdom and dispatch that their needs require. It recognizes the power and authority to levy, assess and collect fees, fix rates of compensation not exceeding the highest rates authorized by law for compensation and pay plans of the government and allocate and disburse such sums as may be provided by law or prescribed by them in the course of the discharge of their functions.

"Fiscal autonomy means freedom from outside control. If the Supreme Court says it needs 100 typewriters but DBM rules we need only 10 typewriters and sends its recommendations to Congress without even informing us, the autonomy given by the Constitution becomes an empty and illusory platitude.

"The Judiciary, the Constitutional Commissions, and the Ombudsman must have the independence and flexibility needed in the discharge of their constitutional duties. The imposition of restrictions and constraints on the manner the independent constitutional offices allocate and utilize the funds

appropriated for their operations is anathema to fiscal autonomy and violative not only of the express mandate of the Constitution but especially as regards the Supreme Court, of the independence and separation of powers upon which the entire fabric of our constitutional system is based. In the interest of comity and cooperation, the Supreme Court, Constitutional Commissions, and the Ombudsman have so far limited their objections to constant reminders. We now agree with the petitioners that this grant of autonomy should cease to be a meaningless provision.”

Untenable is petitioners’ contention that the herein respondents be held personally liable for the refund in question. Absent a showing of bad faith or malice, public officers are not personally liable for damages resulting from the performance of official duties.^[36]

Every public official is entitled to the presumption of good faith in the discharge of official duties.^[37] Absent any showing of bad faith or malice, there is likewise a presumption of regularity in the performance of official duties.^[38]

In upholding the constitutionality of AO 268 and AO 29, the Court reiterates the well-entrenched doctrine that “in interpreting statutes, that which will avoid a finding of unconstitutionality is to be preferred.”^[39]

Considering, however, that all the parties here acted in good faith, we cannot countenance the refund of subject incentive benefits for the year 1992, which amounts the petitioners have already received. Indeed, no indicia of bad faith can be detected under the attendant facts and circumstances. The officials and chiefs of offices concerned disbursed such incentive benefits in the honest belief that the amounts given were due to the recipients and the latter accepted the same with gratitude, confident that they richly deserve such benefits.

WHEREFORE, the Petitions in G.R. Nos. 109406, 110642, 111494, and 112056 are hereby **DISMISSED**, and as above ratiocinated, further deductions from the salaries and allowances of petitioners are hereby **ENJOINED**.

In G.R. No. 119597, the assailed Decision of respondent Commission on Audit is **AFFIRMED**. No pronouncement as to costs.

SO ORDERED.

Narvasa, C.J., Davide, Jr., Romero, Bellosillo, Melo, Puno, Vitug, Kapunan, Mendoza, Panganiban, Martinez and Quisumbing, JJ., concur.
Regalado, J., on official leave.

[1] The applicable provisions are contained in Chapter 5, Subtitle A, Title I of Book V:

“Sec. 31. Career and Personnel Development Plans. — Each department or agency shall prepare a career and personnel development plan which shall be integrated into a national plan by the Commission. Such career and development plans which shall include provisions on merit promotions, performance evaluation, in-service training, including overseas and local scholarships and training grants, job rotation, suggestions and incentive award systems, and such other provisions for employees’ health, welfare, counseling, recreation and similar services.”

Sec. 35. Employee Suggestions and Incentive Award System. — There shall be established a government-wide employee suggestions and incentive awards system which shall be administered under such rules, regulations, and standards as maybe promulgated by the Commission.

In accordance with rules, regulations, and standards promulgated by the Commission, the President or the head of each department or agency is authorized to incur whatever necessary expenses involved in the honorary recognition of subordinate officers and employees of the government who by their suggestions, inventions, superior accomplishment, and other personal efforts contribute to the efficiency, economy, or other improvement of government operations or who perform such other extraordinary acts or services in the public interest in connection with, or in relation to, their official employment.”

[2] “Sec. 36. Personnel Relations. — (1) It shall be the concern of the Commission to provide leadership and assistance in developing employee relations programs in the department or agencies.

(2) Every Secretary or head of agency shall take all proper steps toward the creation of an atmosphere conducive to good supervisor-employee relations and the improvement of employee morale.”

The applicable provisions are contained in Sections 1, 2 and 7 (c) of Rule X:

“Sec. 1. Each department or agency of government, whether national or local, including bureaus and agencies state colleges and universities, and government owned and controlled corporations with original charters, shall

establish its own Department or Agency Employee Suggestions and Incentives Award System in accordance with these Rules and shall submit the same to the Commission for approval.”

“Sec. 2. The System is designed to encourage creativity, innovativeness, efficiency, integrity and productivity in the public service by recognizing and rewarding officials and employees, individually or in groups, for their suggestions, inventions, superior accomplishments, and other personal efforts which contribute to the efficiency, economy, or other improvement in government operations, or for other extraordinary acts of services in the public interest.

x x x”

- [3] Sec. 7. — The incentive awards shall consist of, though not limited to, the following:

x x x

“(c) Productivity Incentive which shall be given to an employee or group of employees who has exceeded their targets or has incurred incremental improvement over existing targets.”

“SEC. 1. All agencies of the National Government, including government-owned and/or -controlled corporations and government financial institutions, and local government units are hereby authorized to grant productivity incentive benefits in the maximum amount of ONE THOUSAND PESOS (P1,000.00) each to their permanent and full-time temporary and casual employees, including contractual personnel with employment in the nature of regular employee, who have rendered at least one (1) year of service in the Government as of December 31, 1992.”

- [4] SEC. 2. The prohibition prescribed under Section 7 of Administrative Order No. 268 is hereby reiterated. Accordingly, all heads of government offices/agencies, government-owned and/or controlled corporations, as well as their respective governing boards are hereby enjoined and prohibited from authorizing/granting Productivity Incentive Benefits or any and all similar forms of allowances/benefits without prior approval and authorization via Administrative Order by the Office of the President. Henceforth, anyone found violating any of the mandates in this Order, including all officials/employees and the COA Auditor-in-Charge of such government office/agency found to have taken part thereof, shall be accordingly and severely dealt with in accordance with the applicable provisions of existing penal laws.

Consequently, all administrative authorizations to grant any form of allowances/benefits and all forms of additional compensation usually paid outside of the prescribed basic salary under R.A. No. 6758, the Salary Standardization Law, that are inconsistent with the legislated policy on the matter or are not covered by any legislative action are hereby revoked.

The implementation of Executive Order No. 486 dated November 8, 1991, as amended by Executive Order No. 518 dated May 29, 1992, is hereby deferred until a more comprehensive and equitable scheme for the grant of the benefits that can be applied government-wide is formulated by the Department of Budget and Management.”

[5] “SEC. 7. The productivity incentive benefits herein authorized shall be granted only for Calendar Year 1991. Accordingly, all heads of agencies, including the governing boards of government-owned or -controlled corporations and financial institutions, are hereby strictly prohibited from authorizing/granting productivity incentive benefits or other allowances of similar nature for Calendar Year 1992 and future years pending the result of a comprehensive study being undertaken by the Office of the President in coordination with the Civil Service Commission and the Department of Budget and Management on the matter.

The formulation of the necessary implementing guidelines for Executive Order No. 486 dated 8 November 1991 establishing a performance-based incentive system for government-owned or -controlled corporations shall likewise be included in the comprehensive study referred to in the preceding paragraph.”

[6] Rollo, G.R. No. 119597, p. 29.

[7] Ibid, pp. 21-23.

[8] SEC. 10. Rule Making Power — The Secretary of Labor and Employment and the Secretary of Finance, after due notice and hearing, shall jointly promulgate and issue within six (6) months from the effectivity of this Act such rules and regulations as are necessary to carry out the provisions hereof.”

[9] Department of Public Services and Labor Unions vs. the Court of Industrial Relations, 1 SCRA 319.

[10] Words and Phrases, “Proprietary Function.”

[11] Section 4, Presidential Decree No. 564.

[12] Section 5, Presidential Decree No. 564.

[13] The full text of the second general purpose reads:

“(b) Develop tourist zones. — To promote the development into integrated resort complexes of selected and well defined geographic areas with potential tourism value, known otherwise as ‘tourist zones’, wherein optimum use of natural assets and attractions as well as existing facilities and concentration of efforts and limited resources of both government and private sector may be effected and realized in order to generate foreign exchange as well as other tourist receipts. Such tourist zones shall consist of substantially undeveloped areas the ownership of which may partially or wholly acquired by the Authority or whose existing owners may choose to contribute their property into a consortium or in a new corporation in which the Authority shall participate, which in any case shall be under the control of the Authority as to the manner of development to be undertaken within the zone.”

[14] Social Security System Employees Association (SSSEA) vs. Court of Appeals, 175 SCRA 686, 696.

“Considering that under the 1987 Constitution ‘the civil service embraces all branches, subdivisions, instrumentalities, and agencies of the Government, including government-owned or -controlled corporations with original charters’ [Art. IX (B), Sec. 2(1); see also Sec. 1 of E.O. No. 180 where the employees in the civil service are denominated as government employees]

and that the SSS is one such government-controlled corporation with an original charter, having been created under R.A. No. 1161, its employees are part of the civil service [NASECO vs. NLRC, G.R. Nos. 69870 & 70295, November 24, 1988] and are covered by the Civil Service Commission's memorandum prohibiting strikes."

[15] Section 13, Executive Order No. 180.

[16] Section 2 (1), Article IX, B. 1987 Constitution; PNO-C Energy Development Corporation vs. Leogardo, 175 SCRA 26; National Service Corporation vs. NLRC, 168 SCRA 134.

[17] SEC. 2. Declaration of Policy. — It is the declared policy of the State to encourage higher levels of productivity, maintain industrial peace and harmony and promote the principle of shared responsibility in the relations between workers and employers, recognizing the right of labor to its just share in the fruits of production and the right of business enterprises to reasonable returns of investments and to expansion and growth, and the accordingly to provide corresponding incentives to both labor and capital for undertaking voluntary programs to ensure greater sharing by the workers in the fruits of their labor."

[18] "SEC. 4. Definition of Terms. — As used in this Act:

x x x

b) "Labor-Management Committee" refers to a negotiating body in a business enterprise composed of the representatives of labor and management created to establish a productivity incentives program, and to settle disputes arising therefrom in accordance with Section 9 hereof."

[19] "SEC. 5. Labor-Management Committee. — a)

b) In business enterprises with duly recognized or certified labor organizations, the representatives of labor shall be those designated by the collective bargaining agent(s) of the bargaining unit(s).

c) In business enterprises without duly recognized or certified labor organizations, the representatives of labor shall be elected by at least a majority of all rank-and-file employees who have rendered at least six (6) months of continuous service."

[20] "SEC. 6. Productivity Incentives Program. — a)

b) Productivity agreements reached by the parties as provided in this Act shall supplement existing collective bargaining agreements.

c) If, during the existence of the productivity incentives program or agreement, the employees will join or form a union, such program or agreement may, in addition to the terms and conditions agreed upon by labor and management, be integrated in the collective bargaining agreement that may be entered into between them."

[21] "SEC. 7. Benefits and Tax Incentives. — a)

b) Any strike or lockout arising from any violation of the productivity incentives program shall suspend the effectivity thereof pending settlement of such strike or lockout; Provided, That the business enterprise shall not be deemed to have forfeited tax incentives accrued prior to the date of occurrence of such strike or lockout, and the workers shall not be required to reimburse the productivity bonuses already granted to them under the

incentive program. Likewise, bonuses which have already accrued before the strike or lockout shall be paid within six (6) months from their accrual.

x x x”

[22] “SEC. 9. Dispute and Grievances. — Whenever disputes, grievances, or other matters arise from the interpretation or implementation of the productivity incentives program, the labor-management committee shall meet to resolve the dispute, and may seek the assistance of the National Conciliation and Mediation Board of the Department of Labor and Employment for such purpose. Any dispute which remains unresolved within twenty (20) days from the time of its submission to the labor-management committee shall be submitted for voluntary arbitration in line with the pertinent provisions of the Labor Code, as amended.

The productivity incentives program shall include the name(s) of the voluntary arbitrator or panel of voluntary arbitrators previously chosen and agreed upon by the labor-management committee.”

[23] Paras vs. Commission on Elections, 264 SCRA 54.

[24] Cabada vs. Alunan III, 260 SCRA 838.

[25] Section 29, Presidential Decree No. 564.

[26] Teoxon vs. Member of the Board of Administrators, 33 SCRA 585.

[27] Section 6, Article XVIII, 1987 Constitution.

[28] “SEC. 12. Powers and Functions. — The Commission shall have the following powers and functions:

x x x

(2) Prescribe, amend and enforce rules and regulations for carrying into effect the provisions of the Civil Service Law and other pertinent laws;

x x x”

[29] Section 2, Administrative Order No. 268.

[30] Section 1, Administrative Order No. 268.

[31] Supra, footnote 3.

[32] Mondano vs. Silvosa, etc., et al., 97 Phil. 148.

[33] Echeche vs. Court of Appeals, 198 SCRA 584, citing Oliveros-Torre vs. Bayot, 58 SCRA 272, and Ang-Angco vs. Castillo, et al., 118 Phil. 1468.

[34] These are found in Book IV of Executive Order No. 292 whose applicable provisions follow:

“SEC. 1 Declaration of Policy. — It is the policy of the State that the Department of Finance shall be primarily responsible for the sound and efficient management of the financial resources of the Government, its subdivisions, agencies and instrumentalities.” (Title II)

“SEC. 1 Declaration of Policy. — The national budget shall be formulated and implemented as an instrument of national development, reflective of national objectives and plans; supportive of and consistent with the socio-economic development plans and oriented towards the achievement of explicit objectives and expected results, to ensure that the utilization of fund and operations of government entities are conducted effectively; formulated within the context of a regionalized governmental structure and within the totality of revenues and other receipts, expenditures and borrowings of all levels of government-owned or -controlled corporations.”

- [35] M.H. Wylie vs. Rarang, 209 SCRA 357.
- [36] Yulo vs. Civil Service Commission, 219 SCRA 478, citing Mabutol vs. Pascual, 124 SCRA 867.
- [37] Mendiola vs. People, 207 SCRA 85.
- [38] Fernando vs. Sto. Tomas, 234 SCRA 546; Tuzon vs. Court of Appeals, 212 SCRA 471.
- [39] National Economic Protectionism Association vs. Ongpin, 171 SCRA 666, citing Paredes vs. Executive Secretary, 128 SCRA 6.

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