



Republic of the Philippines  
Supreme Court  
Manila

SECOND DIVISION

**DOMINADOR T. VILLANUEVA, JR., EDMUNDO L. YASAY, EDGARDO M. ADALIA, ET AL.,**

Petitioners,

- versus -

**G.R. No. 254757**

Present:

LEONEN, S.A.J., Chairperson,  
LAZARO-JAVIER,  
LOPEZ, M.,  
LOPEZ, J., and  
KHO, JR., JJ.

**SUGAR REGULATORY ADMINISTRATION,**  
represented by its  
Administrator and Board of  
Directors, **GOVERNANCE COMMISSION FOR GOVERNMENT OWNED AND CONTROLLED CORPORATIONS,**  
represented by its Chairman  
and Board of Commissioners,  
and **DEPARTMENT OF BUDGET AND MANAGEMENT,** represented  
by its Department Secretary,  
Respondents.

Promulgated:

**NOV 26 2024**

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**DECISION**

**KHO, JR., J.:**

Before the Court is a petition for *mandamus*<sup>1</sup> under Rule 65 of the Rules

<sup>1</sup> Rollo, pp. 5-42.

of Court filed by 75 former officials and employees<sup>2</sup> (petitioners) of the Sugar Regulatory Administration (SRA), seeking to compel the release of their retirement benefits under the early retirement incentive program which the SRA offered pursuant to its Organizational Strengthening Rationalization Plan (RATPLAN). Petitioners were separated and retired on August 1, 2016 upon the implementation of the SRA's RATPLAN.

### Factual Antecedents

#### *Background: pertinent issuances relative to the SRA's RATPLAN*

On May 28, 1986, Executive Order (EO) No. 18 was issued by then President Corazon C. Aquino, creating the SRA tasked with carrying out the State policy of promoting the growth and development of the sugar industry.<sup>3</sup> On July 9, 2007, EO No. 631, series of 2007 was issued, declaring the SRA as a government-owned and controlled corporation (GOCC).

On June 6, 2011, Republic Act No. (RA)10149, otherwise known as the "GOCC Governance Act of 2011," was enacted to "promote the financial viability and fiscal discipline in Government Owned and Controlled Corporations (GOCCs) and to strengthen the State's role in their governance and management to make them more responsive to the needs of public interest and for other purposes." To achieve its purposes, RA 10149 created the Governance Commission for GOCCs (GCG)<sup>4</sup> as the central policy-making and regulatory body mandated to safeguard the State's ownership rights in GOCCs and ensure that the operations of GOCCs are transparent and consistent with national development plans and policies.<sup>5</sup> Among its powers and functions are to: (i) evaluate the performance and determine the relevance

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<sup>2</sup> The petitioners are: Dominador T. Villanueva, Jr.; Edmundo L. Yasay; Edgardo M. Adalia; Ricardo M. Adalia; Marilou J. Agravante; Ernesto A. Albiño; Jesmar G. Aldaba; Jorge M. Alminaza, Jr.; Lynnne E. Aloro; Shirley B. Angustura; Nenita A. Apacible; Gizella R. Arroyo; Virgie V. Ausente; Eleonor R. Banlasan; Ma. Luisa G. Bedayo; Elmer P. Belandres; Bob T. Bollon; Mark Bracamonte; Tomas A. Buendia, Jr.; Andrea C. Castillo; Sofronio L. Cordova, Jr.; Rosario D. De Asis; Doreta A. De Los Santos; Romeo D. Dequila; Margarito G. Espada; Enrique B. Eugenio; Leonila R. Eugenio; Lilia P. Evangelista; Lourdes R. Fragante; Ma. Leticia D. Gomez; Myrna C. Icalia; Manuel B. Iwag, Jr.; Luz Felicidad Z. Jalando-on; Cresologo A. Juntilla; Rogelio L. Laviña; Hermenegildo V. Lazada; Corazon S. Ledesma; Romeo S. Ledesma; Jean Arlene A. Ledesma; Eufemia V. Linco; Darna M. Luces; Teresita O. Macuro; Jocelyn N. Malaga; Remegias S. Masulao; Mae J. Mendez; Sandra G. Mercurio; Jose E. Mondoñedo; Amelita A. Papasin; Gemma Parcon; Renato J. Parojinog; Jocelyn E. Protesta; Aurelia I. Relova; Hector G. Rivera; Gino Maginoo A. Salonga; Rosendo M. Santos; Criselda D. Segovia; Jose Gerardo B. Suarez; Gloria G. Tan; Jocelyn Q. Tello; Jessi H. Tribaco; Eduardo F. Tupino; Perlita F. Tupino; Erlinda G. Valiente; Cyril G. Vera; Jade M. Villarias; Collin Viñas; Amelita S. Veniegas; Milagrso R. Yutuc; Alicia M. Burcer; Pedro S. Campomayor; Marcelino M. Guevarra; Priscila V. Madrid; Lilia U. Valencia; Ellen Rose O. Yanson; and Ma. Theresa R. Pamintuan.

Note that petitioners Collin Viñas and Eufemia V. Linco died on July 31, 2017 and March 26, 2018, respectively. See Extra Judicial Declaration of Heirship and Settlement of Estate executed by their respective heirs; *rollo*, pp. 140-141, 142-144, respectively.

<sup>3</sup> See Executive Order No. 18, series of 1986, Sec. 1.

<sup>4</sup> See RA 10149, Chapter II, Sec. 5.

<sup>5</sup> See RA 10149, Sec. 2.

of the GOCC, to ascertain whether such GOCC should be reorganized, merged, streamlined, abolished or privatized, in consultation with the department or agency to which a GOCC is attached; and (ii) develop and recommend, for the President's approval, a competitive compensation and remuneration system.<sup>6</sup>

To facilitate the objectives of RA 10149, then-President Benigno S. Aquino III issued EO No. 203, series of 2016, on March 22, 2016, providing for the adoption of a Compensation and Position Classification System (CPCS) and a General Index of Occupational Services for the GOCC Sector covered by RA 10149, and for other purposes. Under Section 3 thereof, the GCG was authorized to implement its provisions. It also permitted the grant of an early retirement incentive, in addition to retirement or separation benefits under existing laws for all covered officers and employees. It reads:

**SECTION 3. *Implementing Agency.* - The CPCS shall be implemented and administered by GCG and supplemented with the necessary implementing rules and guidelines on matters such as, but not limited to, hiring rates, promotions, overtime pay, night shift differential, merit increases, and Early Retirement Incentive Programs (ERIPs), taking into consideration prevailing practices in the private sector and the principles provided in the CPCS and in this Order. (Emphases supplied)**

Meanwhile, on March 27, 2015, Congress enacted RA 10659, or the "Sugarcane Industry Development Act of 2015," to promote the competitiveness of the sugarcane industry and maximize the utilization of sugarcane resources, and to improve the incomes of farmers and farm workers.<sup>7</sup>

#### *The SRA's RATPLAN*

Following the issuance of RA 10659 and in order to meet the challenges of the sugar industry and strengthen its capacities to meet the objectives envisioned under RA 10659, the SRA, in 2015, formulated the RATPLAN to strengthen its organizational structure and capacity. The RATPLAN proposed a total of 454, from 431, *plantilla* positions.<sup>8</sup>

Finding the SRA's RATPLAN to be in the "best interest of the state," the GCG approved the same on April 12, 2016 under Memorandum Order (MO) No. 2016-05.<sup>9</sup> The GCG likewise set the following conditions, among others, in the implementation of the RATPLAN: (a) the SRA shall "***adopt and offer the retirement and separation package for the affected personnel in***

<sup>6</sup> See RA 10149, Sec. 5.

<sup>7</sup> See Section 2. "Declaration of Policy" of RA 10659.

<sup>8</sup> *Rollo*, pp. 9, 45.

<sup>9</sup> *Id.* at 208-209. Signed by GCG Chairman Cesar L. Villanueva, Commissioners Ma. Angela E. Ignacio and Rainier B. Butalid, DOF Secretary Cesar V. Purisima, and DBM Secretary Florencio B. Abad.

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***the implementation of the reorganization strengthening using the incentives provided under EO No. 203***” and (b) the SRA shall ***implement the new structure and staffing “within two (2) months after receipt of this M.O.”*** MO No. 2016-05 pertinently reads:

RESOLVED, the organizational strengthening of SRA is hereby APPROVED with a total of [448] plantilla positions, as reflected in the documents below which form an integral part of this Memorandum Order .

....

RESOLVED FURTHER, that the implementation of this Order shall comply with the following conditions and guidelines:

1. Filling up of vacant positions shall be programmed to ensure overall financial viability of agency operations, actual revenue collection and operating requirements;
2. Funding requirements for regular positions shall be included in the Corporate Operating Budget of the SRA;
3. ***SRA to adopt and offer the retirement and separation package for the affected personnel in the implementation of the reorganization strengthening using the incentives provided under EO No. 2023;***
4. The Governing Board through the Administrator shall be accountable for the payment of separation benefits to the retirees/separates pursuant to existing laws;
5. ***The new organizational structure and staffing shall be implemented within two (2) months after receipt of this M.O. and a monthly progress report shall thereafter be submitted until such implementation has been completed;***

.... (Emphasis supplied)

Thus, pursuant to the conditions set in MO No. 2016-05, the SRA issued Memorandum IAD-2016-May-003 informing all its employees of the approval of its RATPLAN and further inviting those who wanted to avail of the Early Retirement Incentive Program (ERIP). Petitioners, whose positions were among those listed as affected/redundant and non-redundant, were among those who availed of the ERIP.<sup>10</sup>

Subsequently, the SRA issued Board Resolution No. 2016-142 dated June 13, 2016 approving the supplemental budget for the payment of the ERIP incentives and benefits, in the amount of PHP 138,306,291.92, which it submitted to the Department of Budget and Management (DBM) on June 22, 2016 for approval.<sup>11</sup> Thereafter, the SRA issued MEMO-ADM-2016-Jul-09,<sup>12</sup> pursuant to Board Resolution No. 2016-187, stating, among others, that all

<sup>10</sup> *Id.* at 48.

<sup>11</sup> *Id.* at 183. *See also* DBM Acknowledgement Receipt and SRA Supplemental Budget Request; *id.* at 212, and 213–216, respectively.

<sup>12</sup> Copy not attached to the *rollo*; *see id.* at 48. Referred to MEMO AFD–2016 in other parts of the record; *see id.* at 182.

SRA employees who officially availed of the ERIP are separated from the service effective August 1, 2016.<sup>13</sup>

Pending the approval by the DBM of the SRA's supplemental budget and in compliance with the conditions of MO No. 2016-05, the SRA, on June 29, 2016, communicated to the GCG that it had already begun implementing the ERIP.<sup>14</sup> Replying thereto, the GCG, in a Letter<sup>15</sup> dated August 8, 2016, advised the SRA to "withhold the payment of ERIP to affected personnel in line with the approval of its Organizational Strengthening under GCG [MO] No. 2016-05" pending the issuance of the implementing guidelines regarding the implementation of the ERIP, as required under Section 3 of EO No. 203, series of 2016. Thus, the retirement/separation pay, and other benefits of petitioners, who were separated from the service effective August 1, 2016, were not released. They were likewise no longer included in the SRA's payroll beginning August 1, 2016 in view of the implementation of the SRA's new staffing pattern.<sup>16</sup>

*The complaint before the Civil Service Commission (CSC) and subsequent events during the pendency of the CSC complaint*

With the non-release of their ERIP benefits despite their separation from the service on August 1, 2016, 69 of herein petitioners, including ten other former employees,<sup>17</sup> filed a Complaint, dated June 30, 2017, before the CSC for illegal dismissal and reinstatement, with claims for payment of back salaries and benefits. They claimed that MEMO-ADM-2016-Jul-09 should be cancelled and considered null and void, arguing that since it was because of the ERIP that they opted for early retirement, the non-payment of their retirement benefits for the SRA's failure to secure first clarification from the

<sup>13</sup> *Id.* at 48.

<sup>14</sup> *Id.* at 183.

<sup>15</sup> *Id.* at 210–211. Signed by GCG Chairman Jaime F. Flores II and Commissioners Michael P. Cloribel and Samuel G. Dagpin, Jr.

<sup>16</sup> *Id.* at 48.

<sup>17</sup> *Id.* at 185. Among the petitioners who were included in the complaint before the CSC were: Edmundo L. Yasay; Dominador T. Villanueva, Jr.; Edgardo M. Adalia; Ricardo M. Adalia; Marilou J. Agravante; Ernesto A. Albiño; Jesmar G. Aldaba; Jorge M. Alminaza, Jr.; Lynn E. Aloro; Shirley B. Angustura; Nenita A. Apacible; Gizella R. Arroyo; Virgie V. Ausente; Eleonor R. Banlasan; Ma. Luisa G. Bedayo; Elmer P. Belandres; Bob T. Bollon; Mark Bracamonte; Tomas A. Buendia, Jr.; Andrea C. Castillo; Sofronio L. Cordova, Jr.; Rosario D. De Asis; Doretta A. De Los Santos; Romeo D. Dequilla; Margarito G. Espada; Enrique B. Eugenio; Leonila R. Eugenio; Lilia P. Evangelista; Lourdes R. Fragante; Ma. Leticia D. Gomez; Myrna C. Icalia; Manuel B. Iwag, Jr.; Luz Felicidad Z. Jalando-on; Cresologo A. Juntilla; Rogelio L. Laviña; Corazon S. Ledesma; Romeo S. Ledesma; Jean Arlene A. Ledesma; Hermenegildo V. Lazada; Eufemia V. Linco; Darna M. Luces; Teresita O. Macuro; Jocelyn N. Malaga; Remegias S. Masulao; Mae J. Mendez; Sandra G. Mercurio; Jose E. Mondoñedo; Amelita A. Papasin; Gemma Parcon; Renato J. Parojinog; Jocelyn E. Protesta; Aurelia I. Relova; Hector G. Rivera; Gino Magirnoo A. Salonga; Rosendo M. Santos; Criselda D. Segovia; Jose Gerardo B. Suarez; Gloria G. Tan; Jocelyn Q. Tello; Jessi H. Tribaco; Eduardo F. Tupino; Perlita F. Tupino; Erlinda G. Valiente; Cyril G. Vera; Jade M. Villarias; Collin Viñas; Amelita S. Veniegas; Milagroso R. Yutuc.

The other complainant, not petitioners herein, were: Leilani S. Abacan; Loida S. Abcede; Betty. O. Abiertas; Ernesto D. Aquino; Lilia H. Gungon; Alicia M. Maliwat; Magdalena D. Palanca; Maximo R. Pelle; Zenaida E. Tubiera.

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GCG prior to the implementation of the RATPLAN effectively constituted illegal dismissal.<sup>18</sup>

In its Comment dated April 19, 2018, the SRA argued, among others, that petitioners were not illegally dismissed since they voluntarily applied for early retirement and that the non-payment of the ERIP benefits was due to circumstances beyond its control.<sup>19</sup>

Meanwhile, on October 24, 2016, the SRA received from the DBM the approved 2016 Corporate Operating Budget which, however, excluded the SRA's request for supplemental budget to cover the ERIP benefits based on the same reasons given by the GCG in its August 8, 2016 Letter,<sup>20</sup> i.e., absence of the implementing guidelines for EO No. 203, series of 2016.

Moreover, on July 28, 2017, then President Rodrigo Duterte issued EO No. 36, series of 2017, suspending the CPCS, including the provision on ERIP, under EO No. 203, series of 2016. Pursuant thereto, the GCG issued Memorandum Circular (MC) No. 2017-03, entitled "*Implementing Rules and Regulations of [EO No. 36, series of 2017]*."<sup>21</sup>

### *The CSC Ruling*

In a Decision<sup>22</sup> dated July 3, 2019, the CSC dismissed petitioners' complaint for lack of merit. However, the CSC declared that petitioners may avail of the proper remedy with the proper forum for the assertion of their claims.<sup>23</sup> The dispositive portion of the CSC Decision reads:

**"WHEREFORE**, the Complaint dated June 30, 2017, filed through counsel by Edmundo L. Yasay, and seventy-eight (78) other employees against the Sugar Regulatory Administration (SRA), Sugar Center Building, North Avenue, Diliman, Quezon City for illegal dismissal, reinstatement and payment of back salaries and benefits is hereby **DISMISSED** for lack of merit. Appellants may avail of the proper remedy with the proper forum for the assertion of their claims.

Copies of this Decision shall be furnished the parties and COA-SRA for their reference and appropriate action." (Emphases in the original.)

The CSC ruled that petitioners were not illegally dismissed since by their own admission and based on the records, they voluntarily signified their

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<sup>18</sup> *Id.* at 44–46, 48–49.

<sup>19</sup> *Id.* at 47–48.

<sup>20</sup> *Id.* at 186.

<sup>21</sup> *Id.* at 185.

<sup>22</sup> *Id.* at 43–52. Signed by Commissioners Leopoldo Roberto W. Valderosa, Jr. and Aileen Lourdes A. Lizada, and Chairperson Alicia dela Rosa-Bala.

<sup>23</sup> *Id.* at 52.

intention and availed of the retirement/separation package under the SRA's RATPLAN. Since the RATPLAN was formulated pursuant to EO No. 203, series of 2016 and RA 10149, and petitioners' separation/retirement from the SRA was made pursuant thereto, their separation from the service cannot be considered illegal under the Constitution. Consequently, the non-payment/non-receipt of the retirement/separation pay and other benefits will not render illegal the otherwise legal cause of their separation.<sup>24</sup> In view thereof, the CSC additionally ruled that petitioners' prayer for reinstatement and payment of back salaries and benefits are improper as the same are warranted only when the government employee was exonerated of the administrative charges.<sup>25</sup>

This notwithstanding, the CSC held that petitioners "are not left without recourse" as "[t]hey may file their claims with the proper authority."<sup>26</sup> Meanwhile, it directed the SRA "to facilitate the payment and release of [their] ERIP benefits with great dispatch."<sup>27</sup>

The CSC's July 3, 2019 Decision became final and executory per the Certificate of Finality<sup>28</sup> dated August 6, 2019.

#### *Developments after the finality of the CSC Decision*

In view of the finality of the CSC Decision, petitioners sent a Letter<sup>29</sup> dated August 16, 2019, which the SRA received on August 20, 2019, informing the latter of the CSC Decision and praying for the release of their ERIP benefits pursuant to the CSC's directive. Petitioners sent another Letter<sup>30</sup> dated September 6, 2019 following up on and reiterating their earlier request for the release of said benefits as directed by the CSC.

As both Letters were not acted upon by the SRA nor were their request for the release of their retirement/separation benefits granted, some of herein petitioners<sup>31</sup> filed a Complaint,<sup>32</sup> dated September 27, 2019, before the Office

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<sup>24</sup> *Id.* at 49–51.

<sup>25</sup> *Id.* at 51–52.

<sup>26</sup> *Id.* at 52.

<sup>27</sup> *Id.*

<sup>28</sup> *Id.* at 54.

<sup>29</sup> *Id.* at 55–57.

<sup>30</sup> *Id.* at 58–61.

<sup>31</sup> *Id.* at 62. These are: Amelita A. Papasin; Amelita S. Veniegas; Andrea C. Castillo; Aurelia I. Relova; Bob T. Bollon; Collin Viñas; Criselda D. Segovia; Cyril G. Vera; Dominador Villanueva, Jr.; Doreta A. De Los Santos; Eleonor R. Banlasan; Enrique B. Eugenio; Eufemia V. Linco; Gino Maginoo A. Salonga; Gizella R. Arroyo; Jesmar G. Aldaba; Jessi H. Tribaco; Jocelyn Q. Tello; Jose Gerardo B. Suarez; Luz Felicidad Z. Jalando-on; Lynn E. Aloro; Mae J. Mendez; Manuel B. Iwag, Jr.; Marilou J. Agravante; Mark Bracamonte; Remegias S. Masulao; Renato J. Parojinog; Rosario D. De Asis; Shirley B. Angustura; Virgie V. Ausente; Sofronio L. Cordova, Jr.; Gemma Parcon; and Hector G. Rivera.

The other complainant, Ernesto Labino, is not one of herein petitioners.

<sup>32</sup> *Id.* at 62–71.

of the Ombudsman for non-compliance with the CSC's Decision and for violation of RA 10154<sup>33</sup> and Section 5(a) of RA 6713.<sup>34</sup> The case is still pending before the Ombudsman.<sup>35</sup>

On the other hand, on November 20, 2019, 36 of herein petitioners<sup>36</sup> sent a Letter<sup>37</sup> to the GCG requesting that the implementation of the ERIP be excluded from the coverage of MC No. 2017-03.<sup>38</sup> Consequently, on December 16, 2019, a meeting attended by petitioners' counsel, Atty. Benjamin S. Candari, Jr. (Atty. Candari) and Atty. Solomon A. Lobrido (Atty. Lobrido), and officers of the GCG, was held. The GCG clarified that the suspension of the implementation of the ERIP under MC No. 2017-03 was not a decision made by the GCG, but rather a reiteration of the President's orders under EO No. 36, series of 2017. The GCG likewise reiterated that the implementing guidelines required under Section 3 of EO No. 203, series of 2016 was a condition precedent before the ERIP can be implemented and the corresponding benefits released. Considering the suspension thereof, however, the GCG's authority to promulgate the implementing guidelines was likewise revoked.<sup>39</sup>

The GCG subsequently reiterated these points in a Letter<sup>40</sup> dated January 10, 2020. It likewise advised Atty. Candari to raise his clients' concerns directly to the Office of the President (OP) as the GCG has no option but to act in accordance with EO No. 36, series of 2017.<sup>41</sup>

Thus, Attys. Candari and Lobrido wrote a Letter<sup>42</sup> dated January 23, 2020 to the OP requesting that the SRA, the GCG, and the DBM be ordered to "immediately release and pay the SRA retirees and/or separatees their ERIP benefits."<sup>43</sup> The GCG likewise sent to the OP a recommendation that an ERIP, similar to the one provided under EO No. 203, series of 2016, be granted to qualified SRA employees. The GCG proposed the issuance of a separate

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<sup>33</sup> "An Act Requiring All Concerned Government Agencies to Ensure the Early Release of the Retirement Pay, Pensions, Gratuities and Other Benefits of Retiring Government Employees" (2011).

<sup>34</sup> "The Code of Conduct and Ethical Standards for Public Officials and Employees," enacted on February 20, 1989.

<sup>35</sup> *See rollo*, p. 186. Note that the docket number of the case before the Ombudsman is not shown in the records.

<sup>36</sup> *Id.* at 107-108. These are: Amelita A. Papasin; Ernesto A. Albiño; Shirley B. Angustura; Ma. Luisa G. Bedayo; Bob T. Bollon; Mark Bracamonte; Andrea C. Castillo; Sofronio L. Cordova, Jr.; Enrique B. Eugenio; Luz Felicidad Z. Jalando-on; Rogelio L. Laviña; Renato J. Parojinog; Jose Gerardo B. Suarez; Jocelyn Q. Tello; Eduardo F. Tupino; Perlita F. Tupino; Amelita S. Veniegas; Remegias S. Masulao; Virgie V. Ausente; Aurelia I. Relova; Eleonor R. Banlasan; Jessi H. Tribaco; Criselda D. Segovia; Jean Arlene A. Ledesma; Doreta A. De Los Santos; Gino Maginoo A. Salonga; Ricardo M. Adalia; Marilou J. Agravante; Rosario D. De Asis; Collin Viñas; Mae J. Mendez; Jesmar G. Aldaba; Gloria G. Tan; Eufemia V. Linco; Margarito G. Espada; and Lynn E. Aloro.

<sup>37</sup> *Id.* at 102-110. These are:

<sup>38</sup> *Id.* at 186.

<sup>39</sup> *Id.* at 187.

<sup>40</sup> *Id.* at 111-112. Signed by Chairman Samuel G. Dagrin, Jr., and Commissioners Michael P. Cloribel and Marites C. Doral.

<sup>41</sup> *Id.* at 187.

<sup>42</sup> *Id.* at 113-123.

<sup>43</sup> *Id.* at 187.

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memorandum order for this purpose given the clear instructions of EO No. 36, series of 2017 in suspending EO No. 203, series of 2016.<sup>44</sup>

*The filing of the Petition for Mandamus*

Petitioners' plea before the OP remained unanswered. Thus, they filed before the Court the present Petition for *Mandamus*, which the Court received on January 5, 2021, against the SRA, represented by its Administrator and Board of Directors, the GCG, represented by its Chairman and Board of Commissioners, and the DBM, represented by its Department Secretary, (collectively, respondents) to compel the latter to release and pay their ERIP benefits pursuant to the CSC Decision.

On April 26, 2021, the Court issued a Resolution<sup>45</sup> which, among others, resolved "to require the Office of the Solicitor General to Comment [on the Petition] (not to file a motion to dismiss) within ten (10) days from notice."

After several motions for extension of time to file the comment, the Office of the Solicitor General (OSG) filed, on August 10, 2021 via registered mail, the Comment<sup>46</sup> for respondents GCG and DBM. No comment was filed by or on behalf of the SRA.

On October 11, 2021, petitioners filed a Manifestation<sup>47</sup> informing the Court that on October 1, 2021, EO No. 150, series of 2021 was issued approving the CPCS and Index of Occupational Services, Position Titles, and Job grades for GOCCs (IOS-G) Framework and asserting that with the issuance thereof, "there is no longer any impediment in the implementation of [their] ERIP." Thus, they pray that the same be given by the Court judicial notice for the expeditious resolution of the petition.

Subsequently, on November 16, 2021, petitioners filed their Reply<sup>48</sup> to the OSG's Comment. Thereafter, they moved for the early resolution of the petition on the following dates: July 20, 2022;<sup>49</sup> November 10, 2022;<sup>50</sup> July 24, 2023;<sup>51</sup> February 28, 2024;<sup>52</sup> and June 25, 2024.<sup>53</sup>

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<sup>44</sup> *Id.* at 187–188.

<sup>45</sup> *Id.* at 150–151.

<sup>46</sup> *Id.* at 102–116.

<sup>47</sup> *Id.* at 153–156.

<sup>48</sup> *Id.* at 312–328.

<sup>49</sup> *Id.* at 348–352.

<sup>50</sup> *Id.* at 357–361.

<sup>51</sup> *Id.* at 370–375.

<sup>52</sup> *Id.* at 378–384.

<sup>53</sup> *Id.* at 386–392.

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*Other developments subsequent to the filing  
of the Petition for Mandamus*

While the case is pending before the Court, the GCG issued CPCS Implementing Guidelines No. 2021-01, dated January 12, 2022 to implement the provisions of EO No. 150, series of 2021.

### **The Case Before the Court**

Petitioners argue that they have a clear and unmistakable right for the release and payment of their ERIP benefits and there is no other plain, speedy, and adequate remedy in the ordinary course of law. Petitioners assert that with the partial implementation of the SRA's RATPLAN resulting in their separation from the service affective August 1, 2016, they acquired a clear and unmistakable right to the ERIP benefits which was offered and which they availed of pursuant to the approved RATPLAN.<sup>54</sup>

Congruently, petitioners claim that respondents unlawfully neglected the performance of an act which the law specifically enjoins as a duty resulting from an office, trust, or station. In this respect, petitioners point out that under Section 5 of the Implementing Rules and Regulations (IRR) of RA 10154, the retirement benefits of retiring government employees shall be released to them within thirty days from their actual retirement date. While the running of the 30-day period can be tolled, the same can be justified only upon occurrence of *force majeure* or other insuperable circumstances.<sup>55</sup>

In their case, petitioners claim that after receiving the funds intended for the payment of their ERIP benefits from the DBM, the SRA has no other option but to comply with its ministerial duty to release and pay the same pursuant to the IRR of RA 10154. As for the GCG, petitioners contend that the latter has no authority to advise the SRA to withhold the payment of the ERIP benefits, notwithstanding the issuance of EO No. 36, series of 2017, because of the mandatory nature of the early release of the retirement benefits under RA 10154, and because EO No. 36, series of 2017, being prospective, covers only government employees starting 2017 onwards.<sup>56</sup>

Finally, petitioners underscore that despite their separation from the service on August 1, 2016 and their numerous efforts to follow-up on the payment and release of the ERIP benefits, including the finality of the CSC Decision directing the SRA to release the same, as well as their letters and appeal to the GCG and the OP which to date remain unanswered, they have yet to receive their ERIP benefits. Thus, they argue that they are left with no

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<sup>54</sup> *Id.* at 29-32.

<sup>55</sup> *Id.* at 32-35.

<sup>56</sup> *Id.*

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recourse but to file the present petition for mandamus before the Court to: (i) declare the ERIP to be valid and enforceable; (ii) declare GCG MC No. 2017-03, which suspended their ERIP, as contrary to law; and (iii) “command all respondents to immediately pay and release their ERIP benefits with accelerated dispatch.”<sup>57</sup>

In their Comment,<sup>58</sup> respondents GCG and DBM, through the OSG, primarily argued that the Petition still suffers from fatal defects, despite the opportunity given to petitioners to correct the same, and the filing thereof directly before the Court, violated the hierarchy of courts principle. Specifically, the OSG highlights the following defects in the petition: (a) the certification against forum shopping is not signed by all petitioners; (b) the Petition contains a false certification against forum shopping by stating that they have not commenced any other action or proceeding involving the same issues and that to the best of their knowledge, no such action or proceeding is pending since as admitted, thirty-four of them filed before the Ombudsman a complaint involving the same issues; and (c) that the Petition does not specify the name of all petitioners<sup>59</sup> in the caption.<sup>60</sup> Lastly, the OSG claims that the petition should have been filed before the Regional Trial Court—which has concurrent jurisdiction over petitions for *mandamus*—and that the petition requires a determination of a question of fact, i.e., whether the requirements for the release of their ERIP benefits have been complied with, which the Court cannot resolve, it not being a trier of facts.<sup>61</sup>

On the merits, the OSG asserts that while petitioners are entitled to any benefits that may be due them under existing laws and rules, they nonetheless, failed to point out a clear legal right on their part to demand the release of their ERIP benefits and the corresponding ministerial duty on the part of the GCG and the DBM to release the same that would justify the issuance of a writ of *mandamus*.<sup>62</sup>

*Firstly*, the OSG points out that petitioners’ ERIP benefits are based on the SRA’s RATPLAN which was formulated and approved pursuant to EO No. 203, series of 2016. EO No. 203, series of 2016, however, required, as a precondition for the computation and release of the ERIP benefits, the issuance by the GCG of the corresponding implementing guidelines—which requirement the SRA ignored by setting the effectivity date of petitioners’ early retirement on August 1, 2016 despite the GCG’s reminders.<sup>63</sup>

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<sup>57</sup> *Id.* at 35–40.

<sup>58</sup> *Id.* at 102–116.

<sup>59</sup> *Id.* at 192. According to respondents, these are: Helen Donesa, Ismael Braga, Lorenzo Garay, Wilfredo Mapano, and Arthur Saludes.

<sup>60</sup> *Id.* at 189–192.

<sup>61</sup> *Id.* at 193–195.

<sup>62</sup> *Id.* at 195–198.

<sup>63</sup> *Id.* at 198–200.

Worse, the OSG argues that the SRA implemented the RATPLAN prior to the DBM's resolution of the former's request for the inclusion in its 2016 Corporate Operating Budget (COB) the needed amount for the payment of the ERIP benefits which, lamentably, the DBM was constrained to deny for the same reason that the needed implementing guidelines for EO No. 203, series of 2016 had not yet been issued.<sup>64</sup> Compounding the situation was the issuance of EO No. 36, series of 2017, and the corresponding implementing guidelines under MC No. 2017-03, which suspended the implementation of EO No. 203, series of 2017, including the provision on the ERIP.<sup>65</sup> Parenthetically, the OSG argues that the subsequent issuance of EO No. 150, series of 2021 does not affect petitioners' case since the same applies prospectively.<sup>66</sup>

*Secondly*, the OSG counters petitioners' reliance on RA 10154 by pointing out that the mandatory release of the retirement benefits within the 30-day period is subject to the proviso that all the "requirements are submitted to the concerned government agency at least 90 days prior to the effective date of retirement." In petitioners' case, this condition has not been complied with since the SRA submitted its request for supplemental budget with the DBM only on June 22, 2016 or 45 days before the effective date of petitioners' retirement on August 1, 2016.<sup>67</sup>

*Finally*, the OSG asserts that the GCG and the DBM's respective duties with respect to the retirement benefits of retired/retiring government employees are discretionary, not ministerial. It argues that nowhere in RA 10149 is it provided that the GCG has a ministerial duty to release the retirement benefits to GOCCs. At most, it has the duty to implement the SRA's reorganization plan, which covers petitioners' ERIP benefits. This duty, however, is discretionary since EO No. 203, series of 2016 specifically gave the GCG the authority to decide the requirements for and the details of the execution of the ERIP. Moreover, RA 10149 qualified the GCG's duty to implement the reorganization of GOCCs by a contrary directive of the President. In petitioners' case, the implementation of the SRA's RATPLAN, including the payment of the ERIP benefits, was qualified by the contrary directive of the President under EO No. 36, series of 2017 suspending the implementation of EO No. 203, series of 2016.<sup>68</sup>

Anent the DBM, the OSG points out that under the GCG Memorandum 2012-06, the DBM has the duty to evaluate the annual budgetary support to GOCCs and evaluate and approve the annual COB of GOCCs, while under Rule V, Section 10(e) of the CSC Resolution No. 1300237, dated January 30, 2013 implementing RA 10154, the DBM has the duty to verify the

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<sup>64</sup> *Id.* at 200-201.

<sup>65</sup> *Id.* at 201-202.

<sup>66</sup> *Id.* at 188.

<sup>67</sup> *Id.* at 202-203.

<sup>68</sup> *Id.* at 203-205.

computation and ascertainment of whether the grant and amount of retirement benefits are in accordance with the law, among others.<sup>69</sup>

In their Reply<sup>70</sup> to the GCG and the DBM's Comment, petitioners primarily claim the failure to include in the petition's caption of the names of some petitioners was due to mere inadvertence and at any rate, these petitioners signed the verification and certification of non-forum shopping which forms part of the body of the Petition. In this regard, petitioners invoke relaxation of the strict application of the rules in the interest of justice and in view of the special and compelling circumstances of this case involving retired civil servants who have long been deprived of their retirement benefits.<sup>71</sup>

Additionally, petitioners argue that they did not commit forum shopping nor was the certification they signed was falsified since the parties and causes of action in the case filed before the Ombudsman and the present petition are different.<sup>72</sup> They likewise claim that their case presents special and compelling reasons that justify direct recourse before the Court.<sup>73</sup>

Lastly, anent the merits, petitioners maintain that they have a clear and unmistakable right for the release and payment of their ERIP benefits which existing laws and rules require the immediate payment thereof.<sup>74</sup>

### **The Issue Before the Court**

The issue before the Court is whether mandamus should be issued against respondents to compel the release of petitioners' retirement benefits

### **The Court's Ruling**

The Petition is partly meritorious.

#### **I.**

At the outset, the OSG, on behalf of GCG and DBM, prays for the outright dismissal of the Petition since (i) it was purportedly filed in violation of the hierarchy of courts and (ii) the certification of non-forum shopping is not signed by all petitioners and that the same contains false certification

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<sup>69</sup> *Id.*

<sup>70</sup> *Id.* at 312-328.

<sup>71</sup> *Id.* at 314-317.

<sup>72</sup> *Id.* at 317-318.

<sup>73</sup> *Id.* at 317-318.

<sup>74</sup> *Id.* at 318-325.

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since, as admitted, 34 of them filed before the Ombudsman a complaint involving the same issues.

*Violation of the hierarchy of courts*

The Court does not agree that the Petition should be dismissed outright for having been filed in violation of the hierarchy of courts principle.

The principle or doctrine of hierarchy of courts recognizes the jurisdiction and the various levels of courts in the country as they are established under the Constitution and by law, and their relationship with one another.<sup>75</sup> It guides litigants as to the proper venue of appeals and/or the appropriate forum for the issuance of extraordinary writs.<sup>76</sup> It recognizes, too, the practical need to restrain parties from directly resorting to the Court when relief may be obtained before the lower courts in order to prevent “inordinate demands upon the Court’s time and attention which are better devoted to those matters within its exclusive jurisdiction,” as well as to prevent the congestion of the Court’s dockets,<sup>77</sup> and prevent the inevitable and resultant delay, intended or otherwise, in the adjudication of cases which often have to be remanded or referred to the lower court as the proper forum under the rules of procedure, or as the court better equipped to resolve factual questions.<sup>78</sup>

Under the Constitution’s structure, the Supreme Court is designated as the highest court with irreducible powers,<sup>79</sup> whose rulings serve as precedents that other courts must follow because they form part of the law of the land. All other courts are established and given their defined jurisdictions by law. As a rule, the Supreme Court is not a trier of facts and generally rules only on questions of law;<sup>80</sup> in contrast with the Court of Appeals and other

<sup>75</sup> *Association of Medical Clinics for Overseas Workers, Inc. v. GCC Approved Medical Centers Association, Inc.*, 802 Phil. 116, 137–138 (2016) [Per J. Brion, *En Banc*].

<sup>76</sup> *Gios-Samar, Inc. v. Department of Transportation and Communications*, 849 Phil. 120, 166–167 (2019) [Per J. Jardeleza, *En Banc*].

<sup>77</sup> *Aala v. Uy*, 803 Phil. 36, 54 (2017) [Per J. Leonen, *En Banc*]; citation omitted.

<sup>78</sup> *Gios-Samar, Inc. v. Department of Transportation and Communications*, 849 Phil. 120, 182–183 (2019) [Per J. Jardeleza, *En Banc*].

<sup>79</sup> Under Art. VIII, Sec. 2 of the CONSTITUTION, “[t]he Congress shall have the power to define, prescribe, and apportion the jurisdiction of various courts but may not deprive the Supreme Court of its jurisdiction over cases enumerated in Section 5 hereof.” (Emphasis supplied)

<sup>80</sup> CONST., Art. VIII, Sec. 5(2) provides:

SECTION 5. The Supreme Court shall have the following powers:

...

(2) Review, revise, reverse, modify, or affirm on appeal or *certiorari*, as the law or the Rules of Court may provide, final judgments and orders of lower courts in:

- (a) All cases in which the **constitutionality or validity** of any treaty, international or executive agreement, law, presidential decree, proclamation, order, instruction, ordinance, or regulation is in question.
- (b) All cases involving the **legality** of any tax, impost, assessment, or toll, or any penalty imposed in relation thereto.
- (c) All cases in which the jurisdiction of any lower court is in issue.
- (d) All criminal cases in which the penalty imposed is *reclusion perpetua* or higher.

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intermediate courts which rule on both questions of law and of fact. At the lowest level of courts are the municipal and the regional trial courts which also handle questions of fact and law at the first instance according to the jurisdiction granted to them by law.<sup>81</sup>

Pursuant to the foregoing structure and by its very essence, the hierarchy principle commands that cases must first be brought before the lowest court with jurisdiction, and not before the higher courts. These cases may ultimately reach the Supreme Court through the medium of an appeal or *certiorari*.<sup>82</sup> Considering that jurisdiction and the leveling of the courts are defined by law, the hierarchy should leave very little opening for flexibility (and potential legal questions), except for the fact that the law has conferred concurrent jurisdictions for certain cases or remedies to courts at different and defined levels. Petitions for *certiorari*, prohibition, *mandamus*, *quo warranto*, and *habeas corpus*, fall under the concurrent jurisdiction of the regional trial courts and the higher courts, including the Supreme Court.<sup>83</sup> Thus, parties are, as a rule, required to file these petitions before the lower-ranked court; otherwise, the petition may be dismissed outright.<sup>84</sup>

Nonetheless, there are recognized exceptions to the general rule. In these situations, the Court allows direct filing of the cases before it based on its authority to relax the application of its own rules.<sup>85</sup> Among the recognized exceptions developed by case law include: (a) genuine issues of constitutionality that must be addressed at the most immediate time,<sup>86</sup> (b)

(e) All cases in which only an error or question of law is involved. (Emphasis supplied).

<sup>81</sup> *Association of Medical Clinics for Overseas Workers, Inc. v. GCC Approved Medical Centers Association, Inc.*, 802 Phil. 116, 157 (2016) [Per J. Brion, *En Banc*].

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(a) All cases in which the constitutionality or validity of any treaty, international or executive agreement, law, presidential decree, proclamation, order, instruction, ordinance, or regulation is in question.

(b) All cases involving the legality of any tax, impost, assessment, or toll, or any penalty imposed in relation thereto.

(c) All cases in which the jurisdiction of any lower court is in issue.

(d) All criminal cases in which the penalty imposed is *reclusion perpetua* or higher.

(e) All cases in which only an error or question of law is involved. (Emphasis supplied).

*See Association of Medical Clinics for Overseas Workers, Inc. v. GCC Approved Medical Centers Association, Inc.*, *id.*

<sup>83</sup> *See* Art. VIII, Sec. 5 (1) of the CONSTITUTION which grants to the Supreme Court original jurisdiction "over petitions for *certiorari*, prohibition, *mandamus*, *quo warranto*, and *habeas corpus*." Section 9 (1), Chapter I and Section 21 (1), Chapter II of BP 129 similarly grants the Court of Appeals and the RTC, respectively, original jurisdiction to issue writs of *mandamus*, prohibition, *certiorari*, and *quo warranto*. *See also Association of Medical Clinics for Overseas Workers, Inc. v. GCC Approved Medical Centers Association, Inc.*, *id.*

<sup>84</sup> *Association of Medical Clinics for Overseas Workers, Inc. v. GCC Approved Medical Centers Association, Inc.*, *id.*

<sup>85</sup> *Id.* at 158.

<sup>86</sup> *See The Diocese of Bacolod v. COMELEC*, 751 Phil. 301, 331 (2015) [Per J. Leonen, *En Banc*], citing *Aquino III v. COMELEC*, 631 Phil. 595 (2010) [Per J. Perez, *En Banc*]; *Magallona v. Ermita*, 671 Phil.

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transcendental importance; (c) cases of first impression; (d) constitutional issues which are better decided by the Supreme Court; (e) time element or exigency in certain situations; (f) review an act of a constitutional organ; (g) **situations wherein there is no other plain, speedy, and adequate remedy in the ordinary course of law; and (h) questions that are dictated by public welfare and the advancement of public policy, or demanded by the broader interest of justice**, or the orders complained of were found to be patent nullities, or the appeal was considered as clearly an inappropriate remedy.<sup>87</sup> In *GIOS Samar, Inc. v. Department of Transportation and Communication*,<sup>88</sup> the Court, however, clarified that these exceptions notwithstanding, direct recourse to the Court is allowed only to resolve questions of law. As the Court held: “the presence of one or more of the so-called ‘special and important reasons’ is not the decisive factor considered by the Court in deciding whether to permit the invocation, at the first instance, of its original jurisdiction over the issuance of extraordinary writs. Rather, it is the *nature* of the question raised by the parties in those ‘exceptions’ that enabled us to allow the direct action before us.”<sup>89</sup>

In this case, while the issue raised is not purely legal, the Court, in its discretion, will nonetheless allow petitioners direct recourse and resolve the Petition on its merits in the broader interest of justice, as will be discussed.

Moreover, the Court is compelled to address the issue raised in view of the exigency of the situation wherein petitioners appear to have been left with no other plain, speedy, and adequate remedy in the ordinary course of law. Notably, there is no dispute that petitioners retired/separated from the SRA on August 1, 2016 pursuant to the ERIP that it offered to facilitate its RATPLAN which the GCG approved. Despite their retirement/separation on August 1, 2016, petitioners have not received any retirement benefits from the SRA to date—which fact likewise remains undisputed. *From the time they retired from the SRA, petitioners have taken numerous steps and remedies before the SRA, the GCG and even before the OP, among others, to secure the release of their retirement benefits—all of which proved futile.* These steps or remedies include:

- (i) Complaint filed before the CSC which, while the wrong remedy, nonetheless secured to them, in the CSC’s Decision dated July 3,

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243 (2011) [Per J. Carpio, *En Banc*]. See also *Chavez v. National Housing Authority*, 557 Phil. 29 (2007) [Per J. Velasco, Jr., *En Banc*]; and *Cabarles v. Maceda*, 545 Phil. 210 (2007) [Per J. Quisumbing, Second Division], providing the exception “compelling reasons or if warranted by the nature of the issues raised.”

<sup>87</sup> See *The Diocese of Bacolod v. COMELEC*, 751 Phil. 301, 331–335 (2015) [Per J. Leonen, *En Banc*], citing *Chong v. Dela Cruz*, 610 Phil. 725 (2009) [Per J. Nachura, Third Division]; *Chavez v. Romulo*, 475 Phil. 486 (2004) [Per J. Sandoval-Gutierrez, *En Banc*]; *COMELEC v. Quijano-Padilla*, 438 Phil. 72 (2002) [Per J. Sandoval-Gutierrez, *En Banc*]; and *Buklod ng Kawaning EIIB v. Zamora*, 413 Phil. 281 (2001) [Per J. Sandoval-Gutierrez, *En Banc*].

<sup>88</sup> 849 Phil. 120 (2019) [Per J. Jardeleza, *En Banc*].

<sup>89</sup> *Id.* at 175.

2019, a directive to the SRA for the release of their retirement benefits.

- (ii) Letters dated August 16 and September 6, 2019 sent to the SRA informing it of the finality of the CSC's Decision and requesting for the release of their retirement benefits, but to no avail.
- (iii) Complaint before the Ombudsman to hold the responsible official of the SRA liable for non-compliance with the CSC's Decision and for violation of RA 10154 and Section 5(a) of RA 6713 in view of the continued inaction of the SRA as regards their request.
- (iv) Letter dated November 20, 2019 to the GCG requesting the exclusion of their retirement benefits from the coverage of MC No. 2017-03, implementing EO No. 36, series of 2017, which suspended the operation of EO No. 203, series of 2016.
- (v) Meeting with the GCG officers, following the November 20, 2019 Letter, to discuss petitioners' claim for their retirement benefits.
- (vi) Letter dated January 23, 2020 to the OP requesting that the SRA, the GCG, and the DBM be ordered to "immediately release and pay the SRA retirees and/or separatees their ERIP benefits," which the GCG supported by recommending that an ERIP, similar to the one provided under EO No. 203, series of 2016, be granted to qualified SRA employees.

To date, petitioners have not received their retirement benefits despite having been retired/separated from the SRA for over eight years. Neither have there been any significant action taken on the part of respondents and/or relevant other government agencies to address petitioners' concerns. In the interim, some of the petitioners have already died.<sup>90</sup> Verily, the broader interest of justice and the exigency of the situation calls for and justifies the deviation from the principle that demands observance of the hierarchy of courts principle.

*False certification of non-forum shopping and missing signatures therein of certain petitioners*

Neither can the Court subscribe to the GCG and the DBM's plea to dismiss the Petition for failure of some petitioners to sign the certification of non-forum shopping and for certifying that petitioners have not commenced any other action or proceeding involving the same issues and that to the best of their knowledge, no such action or proceeding is pending even when

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<sup>90</sup> These are: Collin Viñas and Eufemia V. Linco, who died on July 31, 2017 and March 26, 2018, respectively. See Extra Judicial Declaration of Heirship and Settlement of Estate executed by their respective heirs; *rollo*, pp. 140-141 & 142-144, respectively. See also petitioners' Motion for Early Resolution filed on July 20, 2022, which stated that six of the petitioners have already died; it did not, however, specify the names of these six petitioners, *see id.* at 349.

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several of them have filed a complaint before the Ombudsman involving the same issues.

Rule 7, Section 5 of the Rules of Court, as further amended, states that “*the plaintiff or principal party shall certify under oath in the complaint or other initiatory pleading asserting a claim for relief, or in a sworn certification annexed thereto and simultaneously filed therewith: a) that he has not theretofore commenced any action or filed any claim involving the same issues in any court, tribunal or quasi-judicial agency and, to the best of his knowledge, no such other action or claim is pending therein; (b) if there is such other pending action or claim, a complete statement of the present status thereof; and (c) if he should thereafter learn that the same or similar action or claim has been filed or is pending, he shall report that fact within five (5) calendar days therefrom to the court wherein his aforesaid complaint or initiatory pleading has been filed.*” The failure of the plaintiff or principal party to comply therewith “shall not be curable by mere amendment of the complaint or other initiatory pleading but shall be cause for the dismissal of the case without prejudice.” Thus, as a rule, all the plaintiff or principal parties to a case must sign the certification of non-forum shopping, failing in which will warrant the dismissal of the case.

However, in *Altres v. Empleo*,<sup>91</sup> the Court held that the failure of the other petitioners to sign the certification of non-forum shopping for justifiable reasons should not result in the outright dismissal of the case. Verily, the signing of the certification by more than a majority of the petitioners, as in this case, “already sufficiently assures the Court that the allegations in the pleading are true and correct and not the product of the imagination or a matter of speculation; that the pleading is filed in good faith; and that the signatories are unquestionably real parties-in-interest who undoubtedly have sufficient knowledge and belief to swear to the truth of the allegations in the petition.”<sup>92</sup> To provide guidance for the bench, the bar, and the public, the Court in *Altres* further summarized the guidelines found in case law respecting non-compliance with the requirements on, or submission of defective, verification and certification of non-forum shopping, *viz.*:

For the guidance of the bench and bar, the Court restates in capsule form the jurisprudential pronouncements already reflected above respecting non-compliance with the requirements on, or submission of defective, verification and certification against forum shopping:

1) A distinction must be made between non-compliance with the requirement on or submission of defective verification, and non-compliance with the requirement on or submission of defective certification against forum shopping.

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<sup>91</sup> 594 Phil. 246 (2008) [Per J. Carpio Morales, *En Banc*].

<sup>92</sup> *Id.* at 260.

2) As to verification, non-compliance therewith or a defect therein does not necessarily render the pleading fatally defective. The court may order its submission or correction or act on the pleading if the attending circumstances are such that strict compliance with the Rule may be dispensed with in order that the ends of justice may be served thereby.

3) Verification is deemed substantially complied with when one who has ample knowledge to swear to the truth of the allegations in the complaint or petition signs the verification, and when matters alleged in the petition have been made in good faith or are true and correct.

4) As to certification against forum shopping, non-compliance therewith or a defect therein, unlike in verification, is generally not curable by its subsequent submission or correction thereof, unless there is a need to relax the Rule on the ground of "substantial compliance" or presence of "special circumstances or compelling reasons."

5) The certification against forum shopping must be signed by all the plaintiffs or petitioners in a case; otherwise, those who did not sign will be dropped as parties to the case. Under reasonable or justifiable circumstances, however, as when all the plaintiffs or petitioners share a common interest and invoke a common cause of action or defense, the signature of only one of them in the certification against forum shopping substantially complies with the Rule.

6) Finally, the certification against forum shopping must be executed by the party-pleader, not by his counsel. If, however, for reasonable or justifiable reasons, the party-pleader is unable to sign, he must execute a Special Power of Attorney designating his counsel of record to sign on his behalf.<sup>93</sup> (Emphases and underscoring supplied)

Here, petitioners undoubtedly share a common interest and invoke a common cause of action, i.e., the release of their long-awaited ERIP benefits which they availed of pursuant to the SRA's RATPLAN which they have yet to receive despite their separation from the service since 2016. Under these circumstances, petitioners' substantial compliance with the requirements of the rules and the presence of special and compelling reasons should not merit the outright dismissal of their petition without defeating the administration of justice.

Finally, the alleged false certification must be brushed aside for lack of merit. As petitioners aptly argued, the parties and causes of action in the case filed before the Ombudsman and the present Petition are different. Indeed, the complaint before the Ombudsman was filed against the administrator<sup>94</sup> of the SRA and, while praying for the release of their ERIP benefits, essentially sought to hold the latter liable for non-compliance with the CSC's Decision and for violation of RA 10154 and Section 5(a) of RA 6713. In contrast, the present petition filed against the SRA, the GCG, and the DBM ultimately

<sup>93</sup> *Id.* at 261-262; citations omitted.

<sup>94</sup> Specifically named as respondent was SRA Administrator Hermenigildo R. Serafica; *rollo*, p. 63.

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seeks to compel these government agencies to release their ERIP benefits which they purportedly have negligently failed to do so.

All told, petitioners' substantial compliance and the surrounding circumstances of the case justify the relaxation of the procedural rules in the broader interest of justice.

## II.

Proceeding to the merits of the petition, petitioners argue that they have a clear and unmistakable right for the release and payment of their retirement benefits which existing laws and rules require the immediate payment thereof and which respondents unlawfully neglected to perform. The GCG and the DBM, on the other hand, assert that petitioners failed to point out a clear legal right on their part to demand the release of these benefits and the corresponding ministerial duty on the part of the GCG and the DBM to release the same.

### *Nature and concept of mandamus*

*Mandamus* is a command issuing from a court of law of competent jurisdiction, in the name of the state or sovereign, directed to some inferior court, tribunal, or board, or to some corporation or person, requiring the performance of a particular duty therein specified, which duty results from the official station of the party to whom the writ is directed, or from operation of law. It is an extraordinary remedy issued only in cases of extreme necessity where the ordinary course of procedure is powerless to afford an adequate and speedy relief to one who has a clear legal right to the performance of the act to be compelled.<sup>95</sup> Moreover, its principal function is to command and to expedite, not to inquire and to adjudicate<sup>96</sup>

Under our Rules, the remedy of *mandamus* is governed by Rule 65, Section 3 of the Rules of Court, *viz.*:

Section 3. *Petition for mandamus.* — When any tribunal, corporation, board, officer or person unlawfully neglects the performance of an act which the law specifically enjoins as a duty resulting from an office, trust, or station, or unlawfully excludes another from the use and enjoyment of a right or office to which such other is entitled, and there is no other plain, speedy and adequate remedy in the ordinary course of law, the person aggrieved thereby may file a verified petition in the proper court, alleging the facts with certainty and praying that judgment be rendered commanding the respondent, immediately or at some other time to be

<sup>95</sup> *Special People, Inc. Foundation v. Canda*, 701 Phil. 365, 369 & 386 (2013) [Per J. Bersamin, First Division]; *Baguilat v. Alvarez*, 814 Phil. 183, 192 (2017) [Per J. Perlas-Bernabe, *En Banc*].

<sup>96</sup> *Quizon v. Comelec*, 569 Phil. 323, 328 (2008) [Per J. Ynares-Santiago, *En Banc*].

specified by the court, to do the act required to be done to protect the rights of the petitioner, and to pay the damages sustained by the petitioner by reason of the wrongful acts of the respondent.

Because of its nature as an extraordinary remedy, *mandamus* will lie only if the following requisites are present: *first*, the plaintiff has a clear legal right to the act demanded, or those rights which are founded in law, are specific, certain, clear, established, complete, undisputed or unquestioned, and are without any semblance or color of doubt;<sup>97</sup> *second*, it must be the duty of the defendant to perform the act, because it is mandated by law; *third*, the defendant unlawfully neglects the performance of the duty enjoined by law; *fourth*, the act to be performed is ministerial, not discretionary; and, *fifth* there is no appeal or any other plain, speedy, and adequate remedy in the ordinary course of law.<sup>98</sup>

Case law provides that a purely ministerial act or duty is one which an officer or tribunal performs in a given state of facts, in a prescribed manner, in obedience to the mandate of a legal authority, without regard to or the exercise of his own judgment upon the propriety or impropriety of the act done.<sup>99</sup> It connotes an act in which nothing is left to the discretion of the person executing it. It is a simple, definite duty arising under conditions admitted or proved to exist and imposed by law.<sup>100</sup> If the law imposes a duty upon a public officer and gives them the right to decide how or when the duty shall be performed, such duty is discretionary and not ministerial. The duty is ministerial only when the discharge of the same requires neither the exercise of official discretion or judgment.<sup>101</sup> *This notwithstanding, case law settles that mandamus is available to compel action, when refused, on matters involving discretion, but not to direct the exercise of judgment or discretion one way or the other.*<sup>102</sup>

*Relevant facts and circumstances governing petitioners' claim*

Applying the foregoing concepts and considering the extraordinary nature of the remedy of mandamus, it is pertinent first to highlight several undisputed facts that are crucial to the resolution of petitioners' claim:

(i) the GCG approved the SRA's RATPLAN;

<sup>97</sup> *Nazareno v. City of Dumaguete*, 607 Phil. 768, 800 (2009) [Per J. Chico-Nazario, *En Banc*].

<sup>98</sup> *Province of Maguindanao del Norte v. Bureau of Local Government Finance*, G.R. No. 265373, November 13, 2023 [Per J. Lazaro-Javier, Second Division].

<sup>99</sup> *Velasco v. Belmonte*, 777 Phil. 169, 202 (2016) [Per J. Leonardo-De Castro, *En Banc*].

<sup>100</sup> *Zomer Development v. Court of Appeals*, 868 Phil. 93, 107 (2020) [Per J. Leonen, *En Banc*], citing *Metro Manila Development Authority v. Concerned Residents of Manila Bay*, 595 Phil. 305, 326 (2008) [Per J. Velasco, *En Banc*].

<sup>101</sup> *Velasco v. Belmonte*, 777 Phil. 169, 202 (2016) [Per J. Leonardo-De Castro, *En Banc*].

<sup>102</sup> *Manila Development Authority v. Concerned Residents of Manila Bay*, 595 Phil. 305, 326 (2008) [Per J. Velasco, *En Banc*]. See also *Hipos v. Hon. Bay*, 600 Phil. 720, 737 (2009) [Per J. Chico-Nazario, Third Division];

(ii) the GCG required the SRA to (a) adopt and offer the retirement and separation package for the affected personnel in the implementation of the reorganization strengthening, and (b) implement the new structure and staffing “within two (2) months after receipt of [the GCG’s approval of the RATPLAN]”;

(iii) petitioners have been retired/separated from their employment with the SRA on August 1, 2016 upon availing of the early retirement incentive program that it (the SRA) offered pursuant to its RATPLAN;

(iv) petitioners were qualified and complied with the requirements for availing of the ERIP and had no participation in the implementation of the SRA’s RATPLAN and the ERIP other than applying for the latter; and

(v) petitioners have taken numerous steps and remedies to secure the release of their retirement benefits, all of which proved futile.

These crucial facts must never be lost in the Court’s consideration of petitioners’ plea as the sole issue in the Court’s resolution of the Petition is whether petitioners are entitled to the issuance of *mandamus* to command and expedite the release of their retirement benefits.

For these reasons and by the very nature of the remedy of *mandamus*, the propriety of the actions taken in the implementation of the RATPLAN and the ERIP will not be the subject of the Court’s present disquisition. Verily, any perceived error that may have been committed or omitted in the implementation of the ERIP should be addressed by the relevant authorities in the proper forum. Regardless, the same has and should not bear any relevance to petitioners’ present plea before the Court for the release of their long overdue retirement benefits which the interest of justice and fair play compels the Court to finally and fully resolve.

#### *The grant of ERIP benefits to petitioners*

RA 10154 ensures the “timely and expeditious release of the retirement pay . . . and other benefits of retiring government employees.” Having spent the best years of their lives serving the government, these government employees are assured by the State that they will not be made to wait to receive the benefits due to them under the law. Accordingly, RA 10154 mandates that “high priority shall be given to the payment and/or settlement of the . . . retirement benefits of retiring government employees.”<sup>103</sup> The

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<sup>103</sup> See Republic Act No. 10154, Sec. 1.

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government employees covered by RA 10154 includes those serving in all branches of the government, including GOCCs such as the SRA.<sup>104</sup>

Under Section 2 of the same law, the head of the government agency concerned is mandated to ensure the release of the retirement pay and other benefits of a retiring government employee within a period of 30 days from the date of the actual retirement of said employee. The immediate release of the retirement pay is, however, subject to the condition that “all requirements are submitted to the concerned government agency within at least 90 days prior to the effective date of retirement.” The unjustified failure and/or refusal to release the retirement benefits due to a retiring government employee within these periods shall result in administrative liability, unless the non-release of the retirement benefits is due to “*force majeure* and other insuperable causes.”<sup>105</sup>

These provisions are reiterated in Resolution No. 1300237, dated January 30, 2013, as amended by Resolution No. 1302242, dated October 1, 2013, which the CSC issued to implement the provisions of RA 10154, pursuant to Section 6 thereof. In addition, the CSC Resolutions implementing RA 10154 (IRR), details the responsibilities of the employer-agency, the retiring employees, and the DBM, with respect to the processing of the retirement pay of the retiring employee, including the relevant periods governing the same, as well as the requirements for availing thereof, *viz.*:<sup>106</sup>

RULE IV  
RESPONSIBILITIES OF THE EMPLOYER-AGENCY AND RETIRING  
EMPLOYEES

Section 8. Responsibilities of Employer-Agency. The government agency where the employee will retire shall:

- a. Send the retiring employee a letter not later than one (1) year prior to the effectivity of his/her retirement, informing him/her to submit his/her expression of intent to retire as provided under Section 9 hereof, and notifying him/her to submit the necessary requirements at least one hundred (100) days prior to the effectivity date of his/her retirement.

.....

Moreover, the employer-agency shall compute the retiree's total number of accumulated years of government service. Should the same be less than fifteen (15) years at the retiree's expected date of retirement, the retiree shall be informed that he/she may request directly before the CSC for the extension of his/her service. For this purpose, the extension of service shall in no case

<sup>104</sup> See Republic Act No. 10154, Sec. 4.

<sup>105</sup> See Republic Act No. 10154, Sec. 5.

<sup>106</sup> See Resolution No. 1300237, Sec. 8 to Sec. 10.

exceed one (1) year and shall be subject to existing civil service laws, rules, and regulations.

- b. Upon submission of an employee's written intent to retire, provide the retiring employee with the retirement application form, with the accompanying checklist of all the requirements for retirement purposes;
- c. Upon submission of the requirements, the date of such submission shall be stamp marked on the corresponding item in the retirement application form in clear bold marked, countersigned by the proper receiving and validating employee;
- d. Process the application for retirement, compute the appropriate retirement benefits, and verify the authenticity, accuracy, and consistency of the data contained in the documents submitted;
- e. Not later than ninety (90) days prior to the actual date of retirement, endorse to GSIS, [DBM] and other concerned agencies the request of the retiring employee together with the complete set of documentary requirements;
- f. Submit, as part of its budget proposal to the DBM, a list of its officials and employees who shall compulsorily retire in the next succeeding fiscal year for the latter's incorporation in the Pension and Gratuity Fund;

....

- h. Upon receipt of the required funds from the DBM, record and release such funds to the retiring employee within the period prescribed under Section 5.

**Section 9. Responsibilities of Retiring Employee. The retiring employee shall:**

- a. **Submit a written expression of intent to retire indicating the desired date of retirement and the retirement package he/she intends to avail at least one hundred twenty (120) days prior to his/her actual retirement date; and**
- b. **Submit the complete documentary requirements prescribed by the employer-agency not later than one hundred (100) days prior to the actual/intended date of retirement.**

RULE V  
RESPONSIBILITIES OF THE [DBM]

Section 10. Responsibilities of the [DBM]. For terminal leave benefits and retirement gratuity under . . . Republic Act No. 1616, as amended, and other relevant laws, the DBM shall perform the following:

....

- c. Within one (1) day from receipt of documents, ascertain whether all documents in the prescribed standard list have been

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submitted, and if incomplete, immediately call the attention of the employer-agency;

....

- d. Within ten (10) days from submission of all documentary requirements, verify the computation, ascertain whether the grant and amount of retirement benefits are in accordance with law, and release the required funds to the employer-agency; Provided, that an additional ten (10) days shall be required if initial findings indicate that a more comprehensive legal due diligence is needed. (Emphasis supplied)

Significantly, under these provisions, the sole responsibility of the retiring government employee with respect to the release of their retirement benefits is to submit, within the prescribed periods, their written expression of intent to retire and the complete documentary requirements prescribed by the employer-agency. Upon their performance thereof, the retiring government employees have nothing more to do than wait for their retirement date and thereafter the release of their retirement benefits which should not be later than 30 days from the actual date of their retirement.

Meanwhile, the responsibility for processing and ensuring the timely release of the retirement benefits is primarily lodged with the employer-agency and the DBM who, by their nature, holds the relevant power and authority over the necessary documents and funds for the payment thereof. Provided that the necessary documents and prerequisite steps have been complied with, the tasks to be performed by them, within specified timelines or periods, in processing the retirement application and retirement benefits are mandatory leaving no room for discretion. For this reason, the administrative sanction for the unjustified non-payment of the retirement benefits is imposed only on the officials and/or employees of these agencies who holds the responsibility of ensuring the timely release of the same.

In this case, it is well to recall that in 2015, the SRA formulated the RATPLAN to strengthen its organizational structure and capacity to enable it to fulfill the objectives of RA 10659. On April 12, 2016, the GCG approved the SRA's RATPLAN under MO No. 2016-05. In the implementation of the RATPLAN, the GCG set as conditions, that: (i) the SRA shall "***adopt and offer the retirement and separation package for the affected personnel in the implementation of the organizational strengthening using the incentives provided under EO No. 203;***" and (ii) ***the new organizational structure and staffing shall be implemented within 2 months after receipt of MO No. 2016-05.*** The incentives referred to in MO No. 2016-05 are found in Section 7 of EO No. 203, series of 2016, viz.:

**SEC. 7. Early Retirement Incentive Plan (ERIP).** – All Officers and Employees covered by the CPCS who voluntarily elect to be retired or

may be separated from the service, as part of the performance by GCG of its mandate under Section 5(a) of R.A. No. 10149 to rationalize, reorganize, merge, or restructure a GOCC, shall be granted the following early retirement incentive *in addition* to retirement or separation benefits under existing laws:

<b>Government Service</b>	<b>Rates</b>
<b>First 20 years</b>	1.00 x BMP* x No. of years
<b>20 years and 1 day to 30 years</b>	1.25 x BMP x No. of years
<b>30 years and 1 day and above</b>	1.50 x BMP x No. of years

*\*Basic Monthly Pay (BMP)*

Pursuant to the foregoing conditions fixed by MO No. 2016-05, the SRA issued Memorandum IAD-2016-May-003 informing all its employees of the approval of its RATPLAN and further inviting those who wanted to avail of the ERIP. The SRA likewise set August 1, 2016 as the effective date of separation from the service of those who availed of the ERIP, which includes petitioners, to coincide with the two-month period set for the implementation of the SRA's new organization structure and staffing, following the condition set in MO No. 2016-05.

Despite their separation from the service on August 1, 2016, however, petitioners' retirement benefits were not released due to the absence of the required guidelines for the implementation of EO No. 203, series of 2016, as required under Section 3 thereof. In the interim, EO No. 36, series of 2017 was issued suspending the implementation of EO No. 203, series of 2016, and concomitantly the issuance of the required guidelines, further delaying the release of petitioners' retirement benefits.

To be sure, the Court recognizes that the early retirement package offered to petitioners used the incentives provided under EO No. 203, series of 2016, pursuant to MO No. 2016-05, and for this reason, gives the impression that the retirement benefits due to petitioners were granted by EO No. 203, series of 2016 which, having been suspended and thereafter repealed, have already effectively forfeited petitioners' retirement benefits.

This impression aside, the Court is of the view that it was actually the RATPLAN, which the GCG approved pursuant to the powers granted to it under Section 5(a) of RA 10149—and not EO No. 203, series of 2016—which formed the basis for the implementation of the early retirement package offered to petitioners. To emphasize, MO No. 2016-05, which approved the SRA's RATPLAN, required the adoption and offering of retirement and separation package for the affected personnel in recognition of the reality that the reorganization of the SRA would necessarily entail declaring certain positions as redundant and concomitantly, the voluntary/involuntary separation/retirement of certain employees from the service. Thus, to the Court's mind, the reference to EO No. 203, series of 2016 with respect to the

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retirement package to be offered to the affected SRA employees was made pursuant to State policy of standardizing the compensation of government officials and employees, including those in the GOCCs. In other words, EO No. 203, series of 2016 was referenced to serve merely as basis for the determination and computation of the amount of the retirement benefits due to each retiring employee of the SRA. Accordingly, petitioners having complied with the requirements of the laws and rules then existing for availing of the retirement and separation package offered in the implementation of the RATPLAN, they have become entitled by law and equity to the corresponding retirement benefits.

In this regard, it should be borne in mind that the authority to determine whether a GOCC should be reorganized and—upon “its determination that it is to the best interest of the State that a GOCC should be reorganized”—to approve the corresponding reorganization plan and early retirement incentive program is lodged with the GCG pursuant to Section 5(a) of RA 10149. Having approved the SRA’s RATPLAN, the same signified as an imprimatur by the State, through the GCG, that the ERIP which petitioners availed of is valid and lawful. Consequently, the absence of the implementing guidelines of EO No. 203, series of 2016, as well as the subsequent suspension thereof by EO No. 36, series of 2017, are not sufficient bases to deny petitioners their retirement benefits.

Notably, on October 11, 2021, EO No. 150, series of 2021 was issued approving and providing for the new CPCS and Index of Occupational Service, Position Titles, and Job Grades for GOCCs (IOS-G) Framework, thereby repealing EO No. 203, series of 2016. Subsequently, on January 12, 2022, the GCG issued Guidelines No. 2021-001 to implement EO No. 150, series of 2021. Relevantly, Section 13 of EO No. 150, series of 2021, like Section 7 of EO No. 203, series of 2021, similarly authorizes the GCG, pursuant to Section 5(a) of RA 10149, “to grant an [ERIP] to officers and employees who voluntarily elect to be retired” in accordance with the rates provided under Section 12, *viz.*:

<b>Government Service</b>	<b>Rates</b>
<b>First 20 years</b>	1.00 x BMP* x No. of years
<b>20 years and 1 day to 30 years</b>	1.25 x BMP x No. of years
<b>30 years and 1 day and above</b>	1.50 x BMP x No. of years

\*Basic Monthly Pay (BMP)

Moreover, the rates provided under Section 12 of EO No. 150, series of 2021 are largely similar to those provided under Section 7 of EO No. 203, series of 2016. What evidently differs is the basic monthly pay from which shall be computed the total amount of the retirement benefits which a retiring employee shall receive.

This notwithstanding, and while there appears to be no explicit statement under EO No. 150, series of 2021 providing for its retroactive application, the Court finds no justifiable and equitable reason not to consider the issuance of EO No. 150, series of 2021 and its implementing guidelines as the removal or cessation of the “insuperable cause” that prevented the release of petitioners’ retirement benefits to which they had long been entitled pursuant to the implementation of the RATPLAN. To rule otherwise would only leave petitioners’ claim indefinitely unresolved. Verily, the dictates of justice and equity call for an equitable resolution to petitioners’ situation who has so far not found relief in the various measures taken by them.

Equity, as the complement of legal jurisdiction, seeks to reach and do complete justice where courts of law, through the inflexibility of their rules and want of power to adapt their judgments to the special circumstances of cases, are incompetent to do so. “Equity regards the spirit and not the letter, the intent and not the form, the substance rather than the circumstance, as it is variously expressed by different courts.”<sup>107</sup> In the exercise of its equity jurisdiction, the Court may adjust the rights of parties in accordance with the circumstances obtaining at the time of rendition of judgment, when these are significantly different from those existing at the time of generation of those rights.<sup>108</sup>

Accordingly, under the circumstances of this case, the Court, in the exercise of its equity jurisdiction, rules that petitioners are entitled to the payment of their retirement benefits which respondents the SRA, the GCG, and the DBM must determine, process, and facilitate with due dispatch. It must be emphasized herein that the Court, in making this declaration, is not directing the exercise of respondents’ discretion one way or the other. Rather, the Court is directing respondents to perform their respective mandated duties under RA 10154 and other relevant laws and rules. Evidently, matters relating to the source of the budget for the payment of petitioners’ retirement benefits, the computation thereof, the procedure for the release of the same, and other relevant details is subject to the respondents’ discretion in the exercise of their respective powers and mandates.

In summary, the GCG’s approval of the SRA’s RATPLAN, in the exercise of its discretion under RA 10149, signified as an imprimatur by the State, through the GCG, that the ERIP which petitioners availed of is valid and lawful. The early retirement package offered to petitioners and which they availed of was adopted pursuant to this approved RATPLAN. Upon their separation from the service on August 1, 2016 and having complied with the requirements of the laws and rules then existing for availing of the retirement and separation package offered in the implementation of the RATPLAN,

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<sup>107</sup> *Hacienda Luisita, Incorporated v. Presidential Agrarian Reform Council*, 676 Phil. 518, 573 (2011) [Per J. Velasco, Jr., *En Banc*], citing *LCK Industries, Inc. v. Planters Development Bank*, 563 Phil. 957, 974 (2007) [Per J. Chico-Nazario, Third Division].

<sup>108</sup> *Agcaolli v. Government Service Insurance System*, 247-A Phil. 74 (1988) [Per J. Narvasa, First Division].

petitioners have become entitled by law and equity to the corresponding retirement benefits and to the timely release thereof pursuant to RA 10154. Moreover, under RA 10154, the responsibility for processing, within specified periods or timelines and prerequisite steps, and ensuring the timely release of the petitioners' retirement benefits are primarily lodged with the SRA and the DBM.

*Final word*

A final word. The Court's present disposition must be considered in the light of the surrounding circumstances of this case that has left petitioners with neither their employment with the SRA nor the retirement benefits to which they are entitled. As it is, petitioners' separation from the service is a *fait accompli* that can no longer be rectified by a misdirected emphasis and an obstinate insistence on the invalidity of the actions taken in the implementation of the SRA's RATPLAN and the corresponding early retirement package. Regardless of the various reasons that prevented the timely release of the retirement benefits, it is undisputed that petitioners have served the government and have subsequently voluntarily retired therefrom to pave the way for the SRA's reorganization. Clearly, no reasonable and justifiable objection can be made to further deny petitioners their retirement benefits which they are clearly entitled under the law.

**ACCORDINGLY**, the Petition for *Mandamus* is **PARTLY GRANTED**. Respondents Sugar Regulatory Administration, represented by its Administrator and Board of Directors; Governance Commission for Government Owned and Controlled Corporations, represented by its Chairman and Board of Commissioners; and Department of Budget and Management, represented by its Department Secretary, are hereby **ORDERED** to determine, process, and facilitate the release of the retirement benefits to which petitioners are entitled pursuant to the early retirement incentive program under the Sugar Regulatory Administration's 2015 Organizational Strengthening Rationalization Plan, with **DUE AND DELIBERATE DISPATCH**.

**SO ORDERED.**

  
**ANTONIO T. KHO, JR.**  
Associate Justice

**WE CONCUR:**

  
**MARVIC M.V.F. LEONEN**  
Senior Associate Justice  
Chairperson

  
**AMY C. LAZARO-JAVIER**  
Associate Justice

  
**MARIO W. LOPEZ**  
Associate Justice

  
**JHOSEP LOPEZ**  
Associate Justice

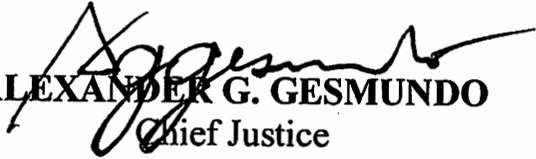
**ATTESTATION**

I attest that the conclusions in the above Decision had been reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.

  
**MARVIC M.V.F. LEONEN**  
Senior Associate Justice  
Chairperson, Second Division

**CERTIFICATION**

Pursuant to Article VIII, Section 13 of the Constitution, and the Division Chairperson's Attestation, I certify that the conclusions in the above Decision had been reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.



**ALEXANDER G. GESMUNDO**  
Chief Justice