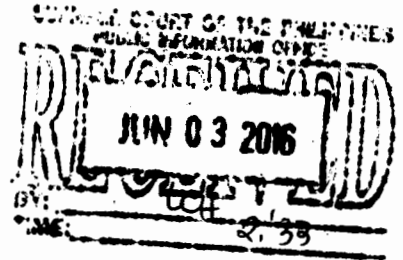




Republic of the Philippines  
Supreme Court  
Manila

EN BANC

NOTICE



Sirs/Mesdames:

Please take notice that the Court en banc issued a Resolution dated **MAY 31, 2016**, which reads as follows:

**“G.R. No. 217818 (Tomas R. Escarez, et al., all of whom are Officials and Employees of the National Food Authority-Regional Office IV, v. The Honorable Commission on Audit; G.R. No. 218334 (Rebecca H. Andal, et al., all of whom are Officials and Employees of the National Food Authority-Batangas Provincial Office, v. The Honorable Commission on Audit); G.R. No. 219979 (Miguel C. Wycoco, et al., all of whom are Officials and Employees of the National Food Authority-Zamboanga City Office, v. The Honorable Commission on Audit); G.R. No. 220201 (Gaudencio S. Nueva, Jr. et al., all of whom are Officials and Employees of the National Food Authority, Provincial Office-Zamboanga City, v. The Honorable Commission on Audit); and G.R. No. 222118 (Gaudencio S. Nueva, Jr. et al., all of whom are Officials and Employees of the National Food Authority, Provincial Office-Zamboanga City, v. The Honorable Commission on Audit).** – Before us are petitions for certiorari under Rule 65, in relation to Rule 64 of the Rules of Court, ascribing grave abuse of discretion on the part of the Commission on Audit (COA) when it disallowed the grant of the Food and Grocery Incentive (FGI) to petitioner officials and employees of the National Food Authority (NFA).

G.R. No. 217818 seeks to nullify the COA Decision,<sup>1</sup> which affirmed the Decision<sup>2</sup> of COA Regional Office No. IV, as well as the Notices of Disallowance<sup>3</sup> (ND) involving the FGI paid to the officials and employees of NFA Regional Office IV for the years 2008 and 2009. The petition also challenges the COA Resolution,<sup>4</sup> which denied the motion for reconsideration filed by petitioners.

G.R. No. 218334 seeks to nullify the COA Decision,<sup>5</sup> which affirmed the Decision<sup>6</sup> of COA Regional Office No. IV and the ND<sup>7</sup> disallowing the

<sup>1</sup> *Rollo* (G.R. No. 217818), pp. 36-41; Decision No. 2014-094 dated 4 June 2014.

<sup>2</sup> *Id.* at 62-65; Decision No. 2010-11 dated 28 December 2010.

<sup>3</sup> *Id.* at 52-56; ND Nos. 2010-01 (2008) dated 7 January 2010 and 2010-002 (2009) dated 16 April 2010.

<sup>4</sup> *Id.* at 35, dated 27 February 2015.

<sup>5</sup> *Rollo* (G.R. No. 218334), pp. 38-44; Decision No. 2014-171 dated 15 August 2014.

<sup>6</sup> *Id.* at 70-74; Decision No. 2011-13 dated 23 June 2011.

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FGI paid to the officials and employees of the NFA Batangas Provincial Office for the year 2009. The petition also assails the COA Resolution<sup>8</sup> that denied the motion for reconsideration filed by petitioners.

G.R. No. 219979 seeks to nullify the COA Orders of Execution (COE)<sup>9</sup> ordering the cashier to withhold the payment of salaries to the officials and employees of NFA Regional Office IX for the settlement of their liabilities concerning the disallowance of the FGI paid for the years 2011 and 2012.

G.R. No. 220201 seeks to nullify the COEs<sup>10</sup> ordering the cashier to withhold the payment of salaries to the officials and employees of the NFA Zamboanga Provincial Office for the settlement of their liabilities concerning the disallowance of the FGI paid for the years 2011 and 2012.

G.R. No. 222118 seeks to nullify the COE<sup>11</sup> ordering the cashier to withhold the payment of salaries to the officials and employees of the NFA Zamboanga Provincial Office for the settlement of their liabilities concerning the disallowance of the FGI paid for the year 2010.

#### FACTS

On 18 May 2005, the NFA Council<sup>12</sup> issued Resolution No. 226-2K5<sup>13</sup> approving the annual grant of the FGI in the amount of ₱20,000 to all officials and employees of the NFA. Based on the Resolution, the FGI would be paid in two tranches: the first ₱10,000 in June and the second in October. The release of the FGI was later modified by NFA Memorandum No. AO-2K7-02-024,<sup>14</sup> which directed its payment in four tranches: the first ₱5,000 in February, the second in April, then in July, and finally in September.

#### **G.R. Nos. 217818 & 218334**

Accordingly, NFA Regional Office IV paid the FGI to its officials and employees in the total amounts of ₱835,000 and ₱700,000 for the years 2008 and 2009, respectively.<sup>15</sup> The NFA Batangas Provincial Office also paid the

<sup>7</sup> Id. at 57-59; ND No. 2010-003 (2009) dated 3 December 2010.

<sup>8</sup> Id. at 36-37, dated 9 March 2015.

<sup>9</sup> *Rollo* (G.R. No. 219979), pp. 69-70, COE No. 2015-159 dated 21 July 2015; id. at 71-72, dated 24 August 2015.

<sup>10</sup> *Rollo* (G.R. No. 220201), pp. 41-44, dated 24 August 2015.

<sup>11</sup> *Rollo* (G.R. No. 222118), pp. 62-63; COE No. 2015-212 dated 8 October 2015.

<sup>12</sup> Composed of the following members: Office of the President Representative, Secretary of the Office of the Presidential Assistant for Food Security and Agricultural Modernization, Secretary of Finance, Secretary of Trade and Industry, NFA Administrator, Governor of the Central Bank, Chairperson of the Development Bank of the Philippines, President of the Land Bank of the Philippines and Farmer Sector Representative.

<sup>13</sup> *Rollo* (G.R. No. 217818), p. 48.

<sup>14</sup> Id. at 49-51, dated 15 February 2007.

<sup>15</sup> Id. at 36.

*J. G. [Signature]*

FGI to its officials and employees in the total amount of ₱1,020,000 for the year 2009.<sup>16</sup>

On post audit, the audit team leader and supervising auditor issued two NDs<sup>17</sup> to NFA Regional Office IV stating that there was no legal basis for the grant of the FGI for the years 2008 and 2009. Furthermore, the grant violated the following provisions of the law: Section 12<sup>18</sup> of Republic Act No. 6758 (Compensation and Position Classification Act of 1989), Section 16(e)<sup>19</sup> of the General Provisions of the 2008 General Appropriations Act, and paragraph 4.5<sup>20</sup> of Department of Budget and Management (DBM) Budget Circular No. 16 dated 28 November 1998.

An ND<sup>21</sup> was issued to the NFA Batangas Provincial Office, likewise finding no legal basis for the grant of the FGI for the year 2009 and stating that the grant violated the pertinent provisions of the law.

All NDs were brought before COA Regional Office IV, which denied the appeals and affirmed the NDs.<sup>22</sup> It found that pursuant to Section 12 of Republic Act No. 6758, all allowances – except those specified in the law – had already been integrated into the standardized salary rates. Also, Section 16(e) of the General Provisions of the 2008 General Appropriations Act restricts the use of government funds for the payment of additional compensation to government officials and employees, other than those specifically authorized by law. In fact, paragraph 4.5 of DBM Budget Circular No. 16 dated 28 November 1998 clearly prohibits the grant of any incentives or allowances, except those authorized by the President. COA Regional Office IV ruled that additional compensation may be granted only

<sup>16</sup> *Rollo* (G.R. No. 218334), p. 39.

<sup>17</sup> *Rollo* (G.R. No. 217818), p. 52, ND No. 2010-01 (2008) dated 7 January 2010; *id.* at 54, ND No. 2010-02 (2009) dated 16 April 2010.

<sup>18</sup> Section 12 of Republic Act No. 6758:

SECTION 12. *Consolidation of Allowances and Compensation.* — All allowances, except for representation and transportation allowances; clothing and laundry allowances; subsistence allowance of marine officers and crew on board government vessels and hospital personnel; hazard pay; allowances of foreign service personnel stationed abroad; and such other additional compensation not otherwise specified herein as may be determined by the DBM, shall be deemed included in the standardized salary rates herein prescribed. Such other additional compensation, whether in cash or in kind, being received by incumbents only as of July 1, 1989 not integrated into the standardized salary rates shall continue to be authorized.

Existing additional compensation of any national government official or employee paid from local funds of a local government unit shall be absorbed into the basic salary of said official or employee and shall be paid by the National Government.

<sup>19</sup> Section 16(e) of the General Provisions of the 2008 General Appropriations Act:

SECTION 16. *Restrictions on the Use of Government Funds.* — No government funds shall be utilized for the following purposes:

x x x x

(e) To pay honoraria, allowances or other forms of compensation to any government official or employee, except those specifically authorized by law; x x x

<sup>20</sup> Paragraph 4.5 of DBM Budget Circular No. 16 dated 28 November 1998:

All agencies are hereby prohibited from granting any food, rice, gift checks, or any other form of incentives/allowances except those authorized via Administrative Order by the Office of the President.

<sup>21</sup> *Rollo* (G.R. No. 218334), pp. 57-59, ND No. 2010-003 (2009) dated 3 December 2010.

<sup>22</sup> *Rollo* (G.R. No. 217818), pp. 62-65, Decision dated 28 December 2010; *rollo* (G.R. No. 218334), pp. 70-74, Decision dated 23 June 2011.

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upon specific authority of law, such as enactments of the Congress and issuances from the Office of the President (OP) and the DBM. The FGI, which is in the purview of additional compensation, cannot be granted solely on the basis of the NFA Council Resolution without authority or approval from the OP or the DBM.

On appeal, the COA Commission Proper issued the assailed Decisions and Resolutions.

In the Court Resolution dated 23 June 2015,<sup>23</sup> the petitions were consolidated. COA, through the Solicitor General, filed its Comment on the Consolidated Petitions.<sup>24</sup>

***G.R. Nos. 219979, 220201 & 222118***

The NFA Regional Office IX paid the FGI to its officials and employees in the total amounts of ₱640,000 and ₱610,000 for the years 2011 and 2012, respectively.<sup>25</sup> The NFA Zamboanga Provincial Office also paid the FGI to its officials and employees in the total amounts of ₱560,000, ₱580,000 and ₱600,000 for the years 2010,<sup>26</sup> 2011 and 2012,<sup>27</sup> respectively.

On post audit, the audit team leader and supervising auditor issued NDs<sup>28</sup> to NFA Regional Office IX stating that there was no legal basis for the grant of the FGI for the years 2011 and 2012. Furthermore, the grant violated the following provisions of the law: Section 12<sup>29</sup> of Republic Act No. 6758, Section 17(e)<sup>30</sup> of the General Provisions of the 2010 General Appropriations Act, and paragraph 4.5<sup>31</sup> of DBM Budget Circular No. 16 dated 28 November 1998.

<sup>23</sup> *Rollo* (G.R. No. 217818), pp. 88-89.

<sup>24</sup> *Id.* at 105-120.

<sup>25</sup> *Rollo* (G.R. No. 219979), pp. 111, 118.

<sup>26</sup> *Rollo* (G.R. No. 222118), p. 75.

<sup>27</sup> *Rollo* (G.R. No. 220201), pp. 56, 59.

<sup>28</sup> *Rollo* (G.R. No. 219979), p. 111, ND No. 12-001 (11) dated 11 May 2012; *id.* at 118, ND No. 14-001 (12) dated 2 December 2014.

<sup>29</sup> Section 12 of Republic Act No. 6758:

SECTION 12. *Consolidation of Allowances and Compensation.* — All allowances, except for representation and transportation allowances; clothing and laundry allowances; subsistence allowance of marine officers and crew on board government vessels and hospital personnel; hazard pay; allowances of foreign service personnel stationed abroad; and such other additional compensation not otherwise specified herein as may be determined by the DBM, shall be deemed included in the standardized salary rates herein prescribed. Such other additional compensation, whether in cash or in kind, being received by incumbents only as of July 1, 1989 not integrated into the standardized salary rates shall continue to be authorized.

Existing additional compensation of any national government official or employee paid from local funds of a local government unit shall be absorbed into the basic salary of said official or employee and shall be paid by the National Government.

<sup>30</sup> Section 17(e) of the General Provisions of the 2010 General Appropriations Act:

SECTION 17. *Restrictions on the Use of Government Funds.* — No government funds shall be utilized for the following purposes:

x x x x

(e) To pay honoraria and other allowances except those specifically authorized by law; x x x

<sup>31</sup> Paragraph 4.5 of DBM Budget Circular No. 16 dated 28 November 1998:

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NDs<sup>32</sup> were likewise issued to the NFA Zamboanga Provincial Office after finding no legal basis for the grant of the FGI for the years 2010, 2011 and 2012 and stating that the grant violated pertinent provisions of the law.

The 2010 ND issued to the NFA Zamboanga Provincial Office and the 2011 ND issued to NFA Regional Office IX were brought before COA Regional Office IX, which denied the appeals and affirmed the NDs.<sup>33</sup> COA Regional Office IX ruled that the grant of additional allowances to government employees must be authorized by an administrative order of the President under Section 12 of Republic Act No. 6758, Section 17(e) of the General Provisions of the 2010 General Appropriations Act, and paragraph 4.5 of DBM Budget Circular No. 16 dated 28 November 1998. As regards the claim that the grant of the FGI was a traditional benefit, COA Regional Office IX ruled that a purported practice cannot give rise to a vested right if the grant thereof is contrary to law.

The appeals before the COA Commission Proper were dismissed for being filed out of time.<sup>34</sup> As a result, Notices of Finality of Decision were issued with regard to all NDs.<sup>35</sup>

Accordingly, the assailed COEs were issued to NFA Regional Office IX and the NFA Zamboanga Provincial Office.

On 26 January 2016, the Court resolved to consolidate G.R. Nos. 219979 and 220201 with G.R. Nos. 217818 and 218334,<sup>36</sup> and on 16 February 2016, G.R. No. 222118 was likewise consolidated.<sup>37</sup> COA, through the Solicitor General, filed its Comment to the petition in G.R. No. 220201.<sup>38</sup> Despite the lapse of the 50-day extension requested<sup>39</sup> for the filing of the comment to the petition in G.R. No. 222118, the Solicitor General failed to file the same and instead prayed for another 10-day extension.<sup>40</sup> Hence, the filing of the comment is deemed waived. At any rate, considering the identity of arguments raised in the petitions in G.R. Nos. 219979, 220201 and 222118, the Comment of the Solicitor General to the petition in G.R. No. 220201 sufficiently addresses the matters discussed in the three petitions.

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All agencies are hereby prohibited from granting any food, rice, gift checks, or any other form of incentives/allowances except those authorized via Administrative Order by the Office of the President.

<sup>32</sup> *Rollo* (G.R. No. 222118), pp. 75-77, ND No. 11-001 (10) dated 3 October 2011; *rollo* (G.R. No. 220201), pp. 56-57, ND No. 12-001 (11) dated 30 April 2012; *id.* at 59-61, ND No. 14-001 (12)-PO dated 2 December 2014.

<sup>33</sup> *Rollo* (G.R. No. 222118), pp. 87-95, Decision dated 7 March 2012; *rollo* (G.R. No. 219979), pp. 190-199, Decision dated 18 February 2013.

<sup>34</sup> *Id.* at 215-218; *rollo* (G.R. No. 222118), pp. 109-112.

<sup>35</sup> *Rollo* (G.R. No. 219979), pp. 220, 224; *rollo* (G.R. No. 220201), pp. 58, 62; *rollo* (G.R. No. 222118), pp. 113-114.

<sup>36</sup> *Rollo* (G.R. No. 219979), pp. 233-A-233-B.

<sup>37</sup> *Rollo* (G.R. No. 222118) pp. 115-117.

<sup>38</sup> *Rollo* (G.R. No. 220201), pp. 83-94.

<sup>39</sup> *Id.* at 96-100.

<sup>40</sup> *Rollo* (G.R. No. 222118), pp. 163-166.

*J. P. Dela Cruz*

Before Us, all petitioners commonly allege that the grant of the FGI was with the *imprimatur* of Presidents Joseph Ejercito Estrada and Gloria Macapagal-Arroyo, as well as the support of an opinion of the Office of the Government Corporate Counsel (OGCC).<sup>41</sup> They also argue that the FGI is a benefit traditionally given to NFA officials and employees during the Christmas season, and its disallowance would violate the principle of equity.<sup>42</sup> Furthermore, the FGI was received in good faith and, as such, it need not be refunded by petitioners.<sup>43</sup>

On 26 April 2016, petitioners filed a Consolidated Urgent Application for Temporary Restraining Order and/or Writ of Preliminary Injunction.<sup>44</sup> Petitioners in G.R. Nos. 217818 and 218334 alleged that COEs were also issued to the cashiers to withhold the payment of salaries to the officials and employees of the NFA Regional Office IV and the NFA Batangas Provincial Office for the settlement of their liabilities concerning the disallowance of the FGI paid for the years 2008 and 2009.

### ISSUES

1. Whether there was grave abuse of discretion on the part of COA in rendering the assailed Decisions and Resolutions
2. Whether petitioners are liable to restitute the FGI received by them

### OUR RULING

#### I.

#### **COA committed no grave abuse of discretion.**

Under Rule 64 in relation to Rule 65 of the Rules of Court, our standard of review is grave abuse of discretion. The term refers to the capricious or whimsical exercise of judgment, as when power is exercised in an arbitrary and despotic manner by reason of passion and hostility.<sup>45</sup>

Under this standard of review, no grave abuse of discretion can be imputed to COA.

The Constitution has granted COA exclusive authority and enough latitude to determine, prevent and disallow irregular, unnecessary, excessive, extravagant or unconscionable expenditures of government funds.<sup>46</sup> The general policy of this Court is to sustain the decisions of COA, not only on the basis of the doctrine of separation of powers, but also on the basis of the

<sup>41</sup> *Rollo* (G.R. No. 217818), pp. 14-19; *rollo* (G.R. No. 218334), pp. 14-19; *rollo* (G.R. No. 219979), pp. 42-47; *rollo* (G.R. No. 220201), pp. 15-20; *rollo* (G.R. No. 222118), pp. 36-41.

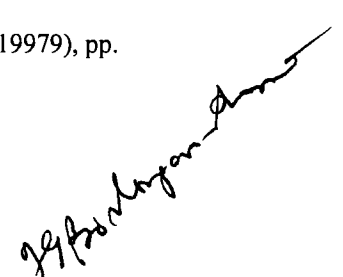
<sup>42</sup> *Rollo* (G.R. No. 217818), pp. 19-21; *rollo* (G.R. No. 218334), pp. 19-21; *rollo* (G.R. No. 219979), pp. 52-54; *rollo* (G.R. No. 220201), pp. 25-27; *rollo* (G.R. No. 222118), pp. 46-48.

<sup>43</sup> *Rollo* (G.R. No. 217818), pp. 21-27; *rollo* (G.R. No. 218334), pp. 21-27; *rollo* (G.R. No. 219979), pp. 54-60; *rollo* (G.R. No. 220201), pp. 27-34; *rollo* (G.R. No. 222118), pp. 48-55.

<sup>44</sup> *Rollo* (G.R. No. 217818), pp. 146-172.

<sup>45</sup> *Mendoza v. COMELEC*, 618 Phil. 706 (2009).

<sup>46</sup> *TESDA v. COA*, G.R. No. 204869, 11 March 2014, 718 SCRA 402.



latter's expertise in the interpretation of accounting and auditing rules and regulations that it is entrusted to promulgate and enforce.<sup>47</sup>

We find no reason to depart from this principle, as it is clear that the findings of COA were based on cogent legal grounds.

What President Estrada approved<sup>48</sup> was the grant of the Food Assistance and Emergency Allowance in the amount of ₱7,000 for the yuletide season in the year 1998. Nothing in the letter gave the impression that the grant of the benefit shall be an annual practice.

On the other hand, the purported approval by President Macapagal-Arroyo consisted of a Memorandum<sup>49</sup> dated 4 November 2003 issued by the Cabinet Secretary Ricardo L. Saludo. In it, the cabinet members appealed to the good sense of the heads and boards of government financial institutions and government-owned and -controlled corporations to moderate the grant of year-end bonuses to their employees.

On the other hand, OGCC Opinion No. 219<sup>50</sup> dated 24 November 2003 looked with favor on the NFA's grant of food subsidy/grocery incentive in the form of gift checks to its officials and employees as had traditionally been done during the Christmas season.

As correctly observed by COA,<sup>51</sup> these justifications consistently relate to the grant of additional incentives to NFA officials and employees during the Christmas season. It is well to note that the FGI in question was released in specific months of the year, not one tranche of which coincided with the yuletide season.

As provided under paragraph 4.5 of DBM Budget Circular No. 16 dated 28 November 1998, agencies are prohibited from granting any food, rice, gift checks, or any other form of incentives/allowances, except those authorized by the Office of the President through an administrative order.

Thus, without specific authority from the President or Congress, the NFA Council Resolution cannot by itself serve as a justification for the release of the FGI.

## II.

### **Petitioners in G.R. Nos. 217818 and 218334 need not refund the FGI received by them.**

We find that petitioners in G.R. Nos. 217818 and 218334 need not refund the amounts they have already received, for there is no showing of

<sup>47</sup> *Delos Santos v. COA*, G.R. No. 198457, 13 August 2013, 703 SCRA 501.

<sup>48</sup> *Rollo* (G.R. No. 217818), p. 42; *rollo* (G.R. No. 218334), p. 45.

<sup>49</sup> *Rollo* (G.R. No. 217818), p. 43; *rollo* (G.R. No. 218334), p. 48.

<sup>50</sup> *Rollo* (G.R. No. 217818), pp. 44-46; *rollo* (G.R. No. 218334), pp. 49-51.

<sup>51</sup> *Rollo* (G.R. No. 217818), p. 38.

*29/05/2016*  
*Nguyen*

bad faith on their part. Even COA, in its Decision dated 4 June 2014, grudgingly admitted the lack of bad faith when it ruled that “honest belief should not exempt a person from returning what was by mistake given to him.”<sup>52</sup>

The grant of the FGI to petitioners has a lofty purpose behind it: the alleviation, to any extent possible, of the difficulty in keeping up with the rising cost of living. Indeed, under the circumstances, We find that the FGI was given and received in good faith. The NFA Council approved the grant under the belief, albeit mistaken, that the presidential issuances and the OGCC Opinion provided enough bases to support it; and the NFA officials and employees received the grant with utmost gratefulness.

In *Lumayna v. COA*,<sup>53</sup> We ruled that errors or mistakes are not by themselves indicative of bad faith. There We said:

Under prevailing jurisprudence, mistakes committed by a public officer are not actionable, absent a clear showing that he was motivated by malice or gross negligence amounting to bad faith. It does not simply connote bad moral judgment or negligence. Rather, there must be some dishonest purpose or some moral obliquity and conscious doing of a wrong, a breach of a sworn duty through some motive or intent, or ill will. It partakes of the nature of fraud and contemplates a state of mind affirmatively operating with furtive design or some motive of self-interest or ill will for ulterior purposes.<sup>54</sup>

In *TESDA v. COA*,<sup>55</sup> *Barbo v. COA*,<sup>56</sup> *Abanilla v. COA*,<sup>57</sup> and *De Jesus v. COA*,<sup>58</sup> this Court pronounced that additional allowances and bonuses received in good faith need not be reimbursed to the government. With due regard to these pronouncements, We rule that petitioners in G.R. Nos. 217818 and 218334 need not refund the questioned FGI for the years 2008 and 2009.

The same consideration, however, cannot be given to petitioners in G.R. Nos. 219979, 220201 and 222118. In their case, the COA rulings have already attained finality as shown by the issuance of the COEs to NFA Regional Office IX and the NFA Zamboanga Provincial Office.

Section 2, Rule 64 of the Rules of Court, provides that a judgment or final order or resolution of COA may be brought before the Court on certiorari under Rule 65. The “final” judgment or order referred to is one that finally disposes of a case, such as an adjudication on the merits that declares categorically what the rights and obligations of the parties are, and

<sup>52</sup> Id. at 39.

<sup>53</sup> 616 Phil. 929 (2009).

<sup>54</sup> Id. at 945.

<sup>55</sup> G.R. No. 196418, 10 February 2015.

<sup>56</sup> 589 Phil. 289 (2008).

<sup>57</sup> 505 Phil. 202 (2005).

<sup>58</sup> 451 Phil. 812 (2003).



which party is in the right on the basis of the evidence presented; or a judgment or an order that dismisses an action, both of which leave nothing more for the court to do in respect of the case.<sup>59</sup> That final judgment or order becomes “final and executory” upon the expiration of the period to appeal, where no appeal has been perfected; or, where an appeal has been taken, the judgment of the appellant court in turn becomes final.<sup>60</sup> Thus, under Section 2, Rule 64 of the Rules of Court, a COA judgment or final order or resolution that may be brought before Us for review is one that finally disposes of the case, but has not yet attained finality.

In this case, notices of finality of decision – or written notifications that a decision of COA has become final and executory<sup>61</sup> – have already been issued to petitioners in G.R. Nos. 219979, 220201 and 222118. These notices were followed by the COEs, which ordered the actual settlement of their liabilities through the withholding of their salaries and other money due them.<sup>62</sup> Considering that the NDs are final and executory, they have become unalterable, immutable and are no longer subject to appeal, revision or modification,<sup>63</sup> even by this Court.

Counsel for petitioners in G.R. Nos. 219979, 220201, and 222118 cannot feign ignorance of this basic rule and at the same time casually claim that the 30-day period within which to file a petition for certiorari under Section 3, Rule 64 of the Rules of Court, can be reckoned from the date when petitioners received the COEs. Counsel should be mindful that zeal for a client’s cause must end when duty to the Court begins. This Court is already burdened with massive dockets. The filing of clearly unmeritorious petitions does not help the situation.

**WHEREFORE**, the petitions in G.R. Nos. 217818 and 218334 are **PARTIALLY GRANTED**. Commission on Audit Decision Nos. 2014-094 and 2014-171 dated 4 June 2014 and 15 August 2014, respectively; and the Resolutions dated 27 February 2015 and 9 March 2015 are **AFFIRMED** with **MODIFICATION**. The officials and employees of NFA Regional Office IV need not refund the Food and Grocery Incentive for the years 2008 and 2009; and officials and employees of NFA Batangas Provincial Office, who received the Food and Grocery Incentive for the year 2009, need not refund it either.

The petitions in G.R. Nos. 219979, 220201 and 222118 are **DISMISSED**.” Leonardo-De Castro and Perlas-Bernabe, JJ., on official

<sup>59</sup> *Intramuros Tennis Club, Inc. v. Philippine Tourism Authority*, 395 Phil. 278 (2000).

<sup>60</sup> *Id.*

<sup>61</sup> 2009 Revised Rules of Procedure of the Commission on Audit, Rule I, Sec. 4(19).

<sup>62</sup> *Id.* at Rule I, Sec. 4(9).

<sup>63</sup> *Philippine Deposit Insurance Corporation v. COA*, G.R. No. 171548, 22 February 2008.

*per Leonardo-De Castro*

business. Jardeleza, J., on official leave. (adv86)

Very truly yours,

**FELIPA B. ANAMA**  
Clerk of Court



- Over -

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THE CHAIRPERSON (reg)  
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