

REYES, Carmen P.

Re: Motion for Reconsideration of
CSC Resolution No. 990024

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RESOLUTION No. 990648

Carmen P. Reyes, Assistant Administrator, Sugar Regulatory Administration (SRA), requests the reconsideration of the CSC Resolution No. 99-0024 dated January 6, 1999, the dispositive portion of which reads as follows:

"WHEREFORE, this Commission resolves to rule that Enrico D. Lagtapon is entitled to the payment of his Representation and Transportation Allowance (RATA) notwithstanding the pendency of the administrative case against him, reckoned from the date he reported back to work after serving his preventive suspension."

In her letter dated January 20, 1999, Assistant Administrator Reyes stated that Lagtapon, although reinstated upon the expiration of his preventive suspension, did not return to his original position as Manager I, Sugar Regulation Enforcement Department (SRED), because of Special Order No. 35, s. 1996 dated February 14, 1996, reassigning him to the Office of the Administrator. Said Order, according to Reyes, is still in effect even as another Special Order (SO No. 2, s. 1997 dated January 3, 1997) was issued designating Irineo L. Jimenez as officer-in-charge of SRED which special order authorizes him "to receive representation and travel allowance inherent to the position, subject to the usual accounting and auditing requirements".

Reyes said that they cannot grant the RATA to Lagtapon because the RATA attached to the position of Manager I, SRED is being claimed by Jimenez who is performing the duties of said position. According to her, to grant Lagtapon the RATA would be paying RATA attached to only one position to two persons, which is not authorized under any law or regulations. A RATA which is attached to a position cannot be given to two (2) persons at the same time in full. She also cited the Government Accounting and Auditing

Manual (GAAM) (Vol. I), Article 8, Section 317, re provisions in the Granting of RATA particularly paragraph (g) thereof (page 165), to wit:

"An official employee who was wrongfully removed or prevented from performing the duties is entitled to back salaries but not RATA. The rationale for the grant of RATA is to provide the official concerned additional funds to meet necessary expenses incidental to and connected with the exercise or the discharge of the functions of an office. If he is out of office, voluntarily or involuntarily, it necessarily follows that the function of the office remain undischarged (COA Dec. 1602, October 23, 1990). And if the duties of the office are not discharged, the official does not and is not supposed to incur expenses. There being no expenses incurred there is nothing to be reimbursed.(COA Dec/2121 dated June 28, 1979)."

The Commission finds no cogent reason to set aside the CSC Resolution NO. 99-0024.

It is noted that the issues raised have long been settled and put to rest by this Commission in its previous decisions/ruling on the matter. In the **CSC Resolution No. 93-5587 (Rivera, Ma. Lourdes V.)**, the Commission ruled that *" RATA is attached to the position and not to the person. It is a right arising out of the employee's appointment to a position which entitles him to receive RATA."* And the officer who is reassigned in the exigency of the service or pending investigation of a case against him, is still entitled to his or her RATA.

The foregoing view was affirmed by the Supreme Court, in the case of **Commissioner of Internal Revenue vs. Civil Service Commission, et, al., (G.R. 94-205 dated February 11, 1992)**. The High Court ruled as follows:

"Respondent Commission has accordingly ruled that the reassignment of private respondent to another station or place of assignment, should not result in her deprivation of the RATA to which she is entitled under the law since she remains to be a chief of division despite her assignment. On petitioner's contention that RATA should be allowed if

private respondent was performing the duties of her former office, the CSC correctly explained that private respondent was reassigned to another office and thus her inability is beyond her control and violation.

"xxx Moreover, it is observed, there can be no duplicate grant of RATA to the person designated to perform the duties of the position previously held by private respondent as designation does not entail the payment of the salary or additional benefits attached to the position." (Emphasis supplied)

WHEREFORE, this Commission hereby denies the request for reconsideration of Sugar Regulatory Administration (SRA) Assistant Administrator. Accordingly, the ruling in the CSC Resolution No. 99-0024, stands.

Quezon City, MAR 17, 1999

(SGD.) THELMA P. GAMINDE
Commissioner

(SGD.) CORAZON ALMA G. DE LEON
Chairman

JOSE F. ERESTAIN, JR.
Commissioner

Attested by:
(SGD.) ARIEL G. RONQUILLO
Director III

