

788 Phil. 415

EN BANC

[G.R. No. 210761, June 28, 2016]

KILUSANG MAYO UNO, REPRESENTED BY ITS CHAIRPERSON, ELMER LABOG; NATIONAL FEDERATION OF LABOR UNIONS-KILUSANG MAYO UNO, REPRESENTED BY ITS VICE-PRESIDENTS, REDEN ALCANTARA AND ARNOLD DELA CRUZ, CENTER FOR TRADE UNION AND HUMAN RIGHTS (CTUHR), REPRESENTED BY ITS EXECUTIVE DIRECTOR DAISY ARAGO, VIRGINIA FLORES AND VIOLETA ESPIRITU, PETITIONERS, VS. HON. BENIGNO SIMEON C. AQUINO III, AND PHILIPPINE HEALTH INSURANCE CORPORATION (PHIC), RESPONDENTS,

MIGRANTE INTERNATIONAL, REPRESENTED BY ITS CHAIRPERSON GARRY MARTINEZ, CONNIE BRAGAS-REGALADO, PARALUMAN CATUIRA, UNITED FILIPINOS IN HONGKONG (UNIFIL-HK), AND SOLEDAD PILLAS, PETITIONERS-IN-INTERVENTION.

DECISION

BRION, J.:

This is a petition for *certiorari* assailing **PhilHealth Circular Nos. 0027,^[1] 0025,^[2] and 0024,^[3] all series of 2013**. The circulars, which adjusted the premium contribution rates for the National Health Insurance Program, were allegedly issued with grave abuse of discretion.

ANTECEDENTS

In the 1987 Constitution, the State adopted an integrated and comprehensive approach to health development.^[4] It also undertook to make essential goods and medical services available to the public at a low cost, and to provide free medical care to paupers.

On February 7, 1995, Congress passed Republic Act No. 7875, the National Health Insurance Act (*NHIA*), establishing the National Health Insurance Program (*NHIP/the Program*) and creating the Philippine Health Insurance Corporation (*the Corporation/PhilHealth*) to administer the Program. The Program covers all citizens of the Philippines in accordance with the principles of universality and compulsory coverage.^[5]

PhilHealth is a government corporation attached to the Department of Health (*DOH*) for policy coordination and guidance.^[6] Among its notable powers and functions are:

SEC. 16 *Powers and Functions*. - The Corporation shall have the following powers and functions:

- a. to **administer the National Health Insurance Program**;
- b. to formulate and promulgate policies **for the sound administration of the Program**;
- c. **to set standards, rules, and regulations necessary to ensure quality of care, appropriate utilization of services, fund viability**, member satisfaction, and overall accomplishment of Program objectives;
- d. **to formulate and implement guidelines on contributions and benefits**; portability of benefits, cost containment and quality assurance; and health care provider arrangements, payment methods, and referral systems;^[7] x x x (emphasis supplied)

Its President and Chief Executive Officer (*CEO*) is directly appointed by the President of the Republic while its Board of Directors (*the Board*) is composed of several cabinet secretaries (or their permanent representatives) and representatives of different stakeholders.^[8]

At the start of respondent President Benigno Simeon Aquino III's administration in 2010, the DOH launched the Aquino Health Agenda (*AHA/the Agenda*)^[9] The objective was to implement comprehensive reform in the health sector and, ultimately, to provide universal access to health care for all Filipinos including the poor.

In line with the Agenda for a truly Universal Health Care program, PhilHealth adopted a new mission "*to ensure adequate financial access of every Filipino to quality health care services through the effective and efficient administration of the National Health Insurance Program.*"^[10]

The Board, through Resolution No. 1571, Series of 2011, approved increases in annual premium contributions for the Calendar Year (*CY*) 2012 to enhance the NHIP benefit packages and to support the implementation of the Universal Health Care program.^[11]

The minimum annual contribution of members in the **Individually Paying Program (IPP)** and **Overseas Workers Programs (OWP)** was increased to Php2,400.00. However, members who paid their contributions within the first semester of CY 2012 or signed a policy contract within the first semester of 2012 and committed to pay their contributions for two consecutive years would have their annual premium contribution computed at only Php1,200.00.

For the **Employed Sector**, the premium rate was to be computed at **3% of the salary base** with the lowest salary bracket^[12] pegged at a monthly salary base of Php7,000.00. Thus, the minimum annual contribution was computed at Php2,520.00. Finally, the monthly salary ceiling was pegged at Php50,000.00.

Lastly, the annual contribution of all National Household Targeting System for Poverty Reduction (*NHTS-PR*) poor families identified by the Department of Social Welfare and Development (*DSWD*) under the **Sponsored Program** was set at Php2,400.00 effective January 1, 2012.

The new rates for the IPP, and the OWP were scheduled to take effect on July 1, 2012 while the new rate for the Employed Sector was scheduled to take effect on January 1, 2013.

On February 21, 2012, PhilHealth moved the effectivity date of the new rates for the OWP Program to January 1, 2013.^[13] The deferral was made at the request of civil society groups and non-government organizations in the light of the global crisis that affected a number of Overseas Filipino Workers (*OFWs*).

On June 27, 2012, PhilHealth also deferred the effectivity date of the new rates for the IPP program to October 1, 2012.^[14] The move was made to allow further consultation in response to various sectors' opposition to the increase.

On September 25, 2012, the Corporation further postponed the premium increase to January 1, 2013, after a series of dialogues with informal sector groups.^[15]

On November 22, 2012, PhilHealth made a partial deferral of the premium rate increase until the end of CY 2013.^[16] From January to December 2013, the minimum annual premium contribution rate for IPP and OWP members was pegged at Php1,800.00, instead of the full Php2,400.00.

For the members enrolled in the Employed Sector, the premium rate was computed at **2.5% of the salary base**. Because the lowest salary base was pegged at Php7,000.00, the minimum annual premium contribution was computed at Php2,100.00. Finally, the monthly salary bracket ceiling was pegged at a salary base of Php35,000.00.

On September 2013, PhilHealth issued the three assailed circulars fully implementing the new premium rates for 2014:

1. **PhilHealth Circular No. 0024, s. 2013**^[17] was issued on September 30, 2013, increasing the minimum annual premium rate for the IPP to Php2,400.00 for members with a monthly income of Php25,000.00 and below.
2. **PhilHealth Circular No. 0025, s. 2013**^[18] was issued on September 30, 2013, adjusting the annual premium rate for the OWP to Php2,400.00 for all land-based *OFWs*, whether documented or undocumented.
3. **PhilHealth Circular No. 0027, s. 2013**^[19] was also issued on September 30, 2013, for the Employed Sector. It retained 2.5% at the premium rate and the

Php35,000.00 salary bracket ceiling. However, it consolidated the two lowest salary brackets^[20] resulting in a minimum annual rate of Php2,400.00.

Thus, the Corporation adjusted the minimum rates for members to Php2,400.00 to ensure financial sustainability of the Program.

On January 30, 2014, petitioners Kilusang Mayo Uno (*KMU*), National Federation of Labor Unions - *KMU (NAFLU-KMU)*, Violeta Espiritu, and Virginia Flores filed the present petition for *certiorari* with an application for a Temporary Restraining Order and/or a Preliminary Injunction against the implementation of the new rates.^[21] The petitioners impleaded President Aquino and the Corporation as respondents.

On March 14, 2014, Migrante International, Connie Bragas-Regalado, Paraluman Catuira, United Filipinos in Hong Kong (*UNIFIL-HK*), and Soledad Pillas filed a petition-in-intervention.^[22]

THE PETITIONS

The petitioners (*KMU, et al.*) claim that the assailed circulars were issued with grave abuse of discretion, arguing: (1) that PhilHealth breached the limits to its delegated rule-making power because the new contribution schedule is neither reasonable, equitable, nor progressive as prescribed by the NHIA;^[23] (2) that the rate increase is unduly oppressive and not reasonably necessary to attain the purpose sought;^[24] and (3) that the new rates were determined without an actuarial study as required by the NHIA.^[25]

The petitioners allege that according to the Commission on Audit (*COA*), PhilHealth awarded Php1.5 billion in bonuses to its top officials and employees in 2012.^[26] They further allege that the Corporation gave hefty bonuses to its contractors and failed to prosecute fraudulent claims. They argue that increasing contribution rates would be completely unnecessary if the Corporation used its funds more judiciously.

The Petitioners-in-Intervention (*Migrante, et al.*) adopt all of the petitioners' arguments. They add that **Circular No. 0025, s. 2013** violated the Migrant Workers and Overseas Filipinos Act^[27] which prescribed the non-increase of fees charged by any government office on Overseas Filipino Workers (*OFWs*).^[28]

THE COUNTER ARGUMENTS

The President, through the Office of the Solicitor General (*OSG*), invokes his immunity from suit as a sitting Head of State and moved that he be dropped as a party-respondent.^[29]

PhilHealth, through the Office of the Government Corporate Counsel (*OGCC*), claims that the increases in premium contributions were supported by three actuarial studies conducted in 2010,^[30] 2011,^[31] and 2012.^[32] Moreover, it consulted World Bank

representatives^[33] and the affected stakeholders before implementing the increase.

The Php2,400.00 minimum annual contribution for *all* members is equivalent to the amount that the Government annually incurs to maintain coverage for the poorest of the poor. Php1,000.00 is allotted for drugs and medicine, Php300.00 for administrative costs, Php500.00 for consultation, and Php600.00 for in-patient services.^[34]

As the premium rate for "the poorest of the poor" was set at Php2,400.00, the rates for the Employed Sector, the OWP, and the IPP were likewise increased to avoid a situation where the poorest would contribute a premium higher than that contributed by an employed member, an OFW, or an individually paying member.^[35]

PhilHealth counters that not only did it defer the rate increase to relieve the public of the simultaneous burden of increases in fees, tolls, taxes, and social security contributions, but it even introduced the corresponding enhancements in the benefit packages in 2012 before the premium rates were increased.^[36]

With respect to the allegations of outrageously unconscionable bonuses, PhilHealth argues that these have no logical relation to the increase in premiums. In any case, COA's disallowance of these items are presently under appeal and *sub-judice*.^[37]

Lastly, PhilHealth prays for the dismissal of the petition arguing: (1) that it was filed out of time;^[38] (2) that it failed to state the material dates as required by Rule 46, Section 3 of the Rules of Court;^[39] (3) that the petitioners have no legal standing;^[40] (4) that the petitioners disregarded the hierarchy of courts because the issue was not of transcendental importance;^[41] and (5) that the petition has neither basis nor merit.^[42]

OUR RULING

We DISMISS the petition for lack of merit.

At the outset, we stress the settled principle that a sitting head of state enjoys immunity from suit during his actual tenure.^[43] The events that gave rise to the present action and the filing of the case occurred during the incumbency of President Aquino. Moreover, the petition contains no allegations as to any specific presidential act or omission that amounted to grave abuse of discretion. Therefore, it is only proper to drop the President as a party-respondent.

Under the NHIA, **all citizens of the Philippines are required to enroll** in the Program; membership is **mandatory**.^[44] In other words, the NHIP covers all Filipinos in accordance with the principles of universality and **compulsory coverage**.^[45] Ultimately, every Filipino is affected by an increase in the premium rates. Thus, the petitioners have sufficient legal standing to file the present suit.

Nevertheless, the petitioners availed of the wrong remedy in coming to this Court. *Certiorari* is a remedy of **last resort** available only when there is no appeal or any

plain, speedy, and adequate remedy in the ordinary course of law.^[46]

An administrative agency's exercise of *quasi-legislative* powers may be questioned and prohibited through an ordinary action for injunction before the Regional Trial Court (RTC).^[47] The petitioners failed to explain their premature resort to *certiorari* and their disregard for the hierarchy of courts, these procedural grounds warrant the outright dismissal of their petition.

Even if the procedural issues are disregarded, the petitions still failed to show that PhilHealth gravely abused its discretion in issuing the assailed circulars. On the contrary, PhilHealth acted with reasonable prudence and sensitivity to the public's needs. It postponed the rate increase several times to relieve the public of the burden of simultaneous rate and price increases. It accommodated the stakeholders and heard them through consultation. In the end, it even retained a lower salary bracket ceiling (Php35,000.00 instead of Php50,000.00) and a lower rate (2.5% rather than the planned 3%).

The term "grave abuse of discretion" has a specific and well-defined meaning in established jurisprudence. It is not an amorphous concept that can be shaped or manipulated to suit a litigant's purpose.^[48] Grave abuse of discretion is present when there is such capricious and whimsical exercise of judgment as is equivalent to lack of jurisdiction,^[49] or where power is exercised arbitrarily or in a despotic manner by reason of passion, prejudice, or personal hostility amounting to an evasion of positive duty, or to a virtual refusal to perform a legal duty or act at all in contemplation of law.^[50]

Other than a sweeping allegation of grave abuse of discretion under its Nature of the Petition section,^[51] the petition is devoid of substantial basis.

PhilHealth has the mandate of realizing the State's vision of affordable and accessible health services for all Filipinos, especially the poor.^[52] To realize this vision and effectively administer the Program, PhilHealth is empowered to promulgate its policies, and to formulate a contribution schedule that can realistically support its programs.

PhilHealth justified the increase in annual premium rates with the enhanced benefits and the expanded coverage of medical conditions.^[53] This reasonable decision to widen the coverage of the program - which led to increased premium rates - is a business judgment that this Court cannot interfere with.

This Court does not have administrative supervision over administrative agencies, nor is it an entity engaged in making business decisions. We cannot interfere in purely administrative matters nor substitute administrative policies and business decisions with our own. This would amount to judicial overreach. The courts' only concern is the legality, not the wisdom, of an agency's actions. Policy matters should be left to policy makers.

The petitioners argue that the new schedule does not conform to the NHIA's standard

of a reasonable, equitable, and progressive schedule.^[54] Therefore, PhilHealth acted *ultra vires*. However, the new contribution schedule for the Employed Sector^[55] shows otherwise:

Salary Bracket	Monthly Salary Range	Salary Base	Monthly Premium
1	8,999.99 and below	8000	200
2	9,000 - 9,999.99	9000	225
3	10,000-10,999.99	10,000	250
4	11,000-11,999.99	11,000	275
5	12,000-12,999.99	12,000	300
6	13,000-13,999.99	13,000	325
7	14,000 - 14,999.99	14,000	350
8	15,000-15,999.99	15,000	375
9	16,000-16,999.99	16,000	400
10	17,000-17,999.99	17,000	425
11	18,000-18,999.99	18,000	450
12	19,000-19,999.99	19,000	475
13	20,000-20,999.99	20,000	500
14	21,000-21,999.99	21,000	525
15	22,000 - 22,999.99	22,000	550
16	23,000-23,999.99	23,000	575
17	24,000-24,999.99	24,000	600
18	25,000-25,999.99	25,000	625
19	26,000 - 26,999.99	26,000	650
20	27,000-27,999.99	27,000	675
21	28,000-28,999.99	28,000	700
22	29,000-29,999.99	29,000	725
23	30,000-30,999.99	30,000	750
24	31,000-31,999.99	31,000	775
25	32,000-32,999.99	32,000	800
26	33,000-33,999.99	33,000	825
27	34,000 -34,999.99	34,000	850
28	35,000 and up	35,000	875

The new schedule merged the 7,999-and-below salary bracket with the former 8,000-8,999 bracket to create the current lowest salary bracket. While the merger primarily impacts on the members of the former 7,999-and-below bracket, the Corporation explained that the current minimum annual contribution corresponds to the amount necessary to retain coverage for even the poorest of the poor. The Corporation broke down this amount (Php2,400.00) as: Php1,000.00 for drugs and other medicine, Php300.00 for administrative costs, Php500.00 for consultation, and Php600.00 for in-patient services.^[56] This new amount is neither unreasonable nor unconscionable.

Moreover, the contribution schedule, *as a whole*, remains equitable and progressive. The salary base and the premium contributions increase as a member's actual salary increases. A member who earns Php9,000.00 is required to contribute much less than a

member who earns Php31,000.00 but they both enjoy the same coverage. This satisfies the standard of a reasonable, equitable, and progressive contribution schedule.

Section 36 of the Migrant Workers and Overseas Filipinos Act does not apply to premium contributions under the National Health Insurance Program.

The NHIP is a social insurance program. It is the government's means to allow the healthy to help pay for the care of the sick, and for those who can afford medical care to provide subsidy to those who cannot.^[57] The premium collected from members is *neither* a fee nor an expense but an **enforced contribution** to the common insurance fund.

From this perspective, the petitioners-in-intervention cannot invoke the non-increase clause under Section 36 of the Migrant Workers and Overseas Filipinos Act. There is no valid distinction between migrant workers and the rest of the population that would justify a lower premium rate for the former. It would unduly burden the other PhilHealth contributors in favor of Overseas Filipino Workers.

Any distinctions between OFWs and all the other sectors are not germane to the NHIA's purpose of ensuring affordable, acceptable, available, and accessible health care services for all citizens of the Philippines.^[58] Therefore, the application of Section 36 of the Migrant Workers and Overseas Filipinos Act to obstruct the increase of premiums under the NHIP amounts to an *unreasonable* classification, in violation of the equal protection clause.

Furthermore, the premium rate for indigent members was pegged at Php2,400.00 - the lowest in the salary bracket for the Employed Sector. Pursuant to Section 28 of the NHIA, contributions made in behalf of indigent members cannot exceed the minimum contributions for employed members.^[59] A non-increase in the minimum premium contribution of OFWs would create a ridiculous situation where the poorest of the poor are required to contribute more than a member employed abroad. This violates the standard of a progressive and equitable contribution scheme.

This Court cannot encroach on the Commission on Audit's jurisdiction.

The petitioners' allegations of unconscionable bonuses to PhilHealth executives and their unethical expenditure of funds, if true, are reprehensible. However, it is equally objectionable for the petitioners to make such allegations *without substantiating them*. That they did not even bother to annex any document to support their factual claims, is very irresponsible.

Further, even if the allegations were true, this Court does not have the power to audit the expenditures of the Government or any of its agencies and instrumentalities. The Constitution saw fit to vest this power on an independent Constitutional body: the Commission on Audit (COA).^[60] The COA alone has the power to disallow unnecessary and extravagant government spending.

The Separation of Powers doctrine, so fundamental in our system of government,

precludes this Court from encroaching on the powers and functions of an independent constitutional body. Our participation in the audit process is limited to determining whether the COA committed grave abuse of discretion in rendering its audit decisions. We will not overstep the bounds of our jurisdiction.

Moreover, the alleged improprieties pertain to PhilHealth's manner of *spending* its funds, not to the assailed act of *raising* the premium rates. While the alleged improprieties may constitute grave abuse of discretion, it does not follow that PhilHealth gravely abused its discretion in issuing the assailed circulars. The argument is a *non sequitur*.

Finally, there is no reason to consider the allegation that the premium rates were increased without conducting an actuarial study. Again, the petitioners simply made bare allegations and did not bother to cite their bases or justifications; while PhilHealth produced the three actuarial studies they used.

In sum, all things being considered, we see no basis to grant the writ of *certiorari* prayed for.

WHEREFORE, we **DISMISS** the petition for lack of merit. Costs against the petitioners.

SO ORDERED.

Sereno, C. J., Carpio, Velasco, Jr., Leonardo-De Castro, Peralta, Bersamin, Perez, Mendoza, Reyes, Perlas-Bernabe, Leonen, and Caguioa, JJ., concur.
Del Castillo, J., on leave.
Jardeleza, J., no part prior OSG action.

NOTICE OF JUDGMENT

Sirs/Mesdames:

Please take notice that on **June 28, 2016** a Decision/Resolution, copy attached herewith, was rendered by the Supreme Court in the above-entitled case, the original of which was received by this Office on July 26, 2016 at 1:40 p.m.

Very truly yours,
(SGD)FELIPA G. BORLONGAN-ANAMA
Clerk of Court

[1] *CY2014 PhilHealth Premium Contribution for the Employed Sector, published October 10, 2013.*

- [2] *Implementation of the Overseas Workers Program (OWP) Premium and Payment Schemes Effective CY2014, published October 10, 2013.*
- [3] *Premium Rate for the Individually Paying Program (IPP) Effective CY 2014, published October 10, 2013.*
- [4] Art. XIII, Sec. 11, CONSTITUTION.
- [5] Sec. 6, NATIONAL HEALTH INSURANCE ACT OF 1995.
- [6] Id., Sec. 14.
- [7] Id., Sec. 16, as amended by Republic Act No. 10606 (2013).
- [8] Id., Secs. 18 and 19.
- [9] *The Aquino Health Agenda: Achieving Universal Health Care for All Filipinos, Department of Health Administrative Order No. 2010-0036, promulgated December 16, 2010.*
- [10] *The New Philhealth Vision and Mission Statement, Philhealth Circular No. 04, s. 2011, published March 8, 2011.*
- [11] *New Premium Contributions to the National Health Insurance Program in Support of the Attainment of Universal Health Care and Millenium Development Goals, Philhealth Circular No. 022, s. 2011, published December 16, 2011.*
- [12] Those earning a monthly salary of Php7,999.99 and below.
- [13] *Amendment to PhilHealth Circular No. 22, series of 2011 on the New Premium Contributions of Overseas Workers Program, PhilHealth Circular No. 007, s. 2012, published March 6, 2012.*
- [14] *Deferment of Premium Increase for the Individually Paying Program, PhilHealth Circular No. 032, s. 2012, published June 29, 2012.*
- [15] *Extension of the Deferment of Premium Increase for the Individually Paying Program, PhilHealth Circular No. 47, s. 2012, published October 3, 2012.*
- [16] *Partial Deferral of the Implementation of PhilHealth Premium Contribution Increases until the End of CY 2013, PhilHealth Circular No 057, s. 2012, published December 8, 2012.*
- [17] *Premium Rate for the Individually Paying Program effective CY2014, published October 5, 2013.*

- [18] *Implementation of the OWP Premium and Payment Schemes Effective CY 2014*, published October 10, 2013.
- [19] *CY2014 PhilHealth Premium Contribution for the Employed Sector*, published October 10, 2013.
- [20] Those earning Php7,999.99 and below and those earning Php8,000 - Php8,999.99.
- [21] *Rollo*, p. 3.
- [22] *Id.* at 43.
- [23] *Id.* at 12.
- [24] *Id.* at 18.
- [25] *Id.* at 20.
- [26] *Id.* at 18.
- [27] Republic Act No. 8042 [Migrant Workers and Overseas Filipinos Act] (1995), as amended by Republic Act No. 10022 (2009).
- [28] SEC. 36 *Non-increase of Fees; Abolition of Repatriation Bond.* - Upon approval of this Act, all fees being charged by any government office on migrant workers shall remain at their present levels and the repatriation bond .shall be abolished.
- [29] *Rollo*, pp. 258, 316.
- [30] *Id.* at 107.
- [31] *Id.* at 126.
- [32] *Id.* at 143.
- [33] *Id.* at 88.
- [34] *Id.*
- [35] *Id.*
- [36] *Id.*
- [37] *Id.* at 89.

[38] Id. at 90.

[39] Id. at 92.

[40] Id. at 93.

[41] Id. at 95.

[42] Id. at 97.

[43] *David v. Arroyo*, 522 Phil. 705, 763-764 (2006); *Balao v. Macapagal-Arroyo*, 678 Phil. 532, 570 (2011); *Lozada, Jr. v. President Macapagal-Arroyo*, 686 Phil. 536, 552 (2012).

[44] Sec. 2(1), NATIONAL HEALTH INSURANCE ACT.

[45] Sec. 6, NATIONAL HEALTH INSURANCE ACT, as amended by R.A. No. 10606.

[46] Rule 65, Section 1, RULES OF COURT.

[47] *Lupangco v. Court of Appeals*, 243 Phil. 993, 1001 (1988).

[48] *Yu v. Judge Reyes-Carpio*, 667 Phil. 474, 481-482 (2011); *Dycoco v. Court of Appeals*, G.R. No. 147257, July 31, 2013, 702 SCRA 566, 580; *Malayang Manggagawang Stayfast Phils., Inc. v. National Labor Relations Commission*, G.R. No. 155306, August 28, 2013, 704 SCRA 24, 39.

[49] *Abad Santos v. Province of Tarlac*, 67 Phil. 480 (1939); *Tan v. People*, 88 Phil. 609 (1951); *Pajo v. Ago*, 108 Phil. 905 (1960).

[50] *Tavera-Luna, Inc. v. Nable*, 67 Phil., 340 (1939); *Alatriz v. Nable*, 72 Phil. 278 (1941); *Liwanag v. Castillo*, 106 Phil. 375 (1959).

[51] *Rollo*, p. 4.

[52] Sec. 2. NATIONAL HEALTH INSURANCE ACT, as amended by R.A. No. 10606.

[53] *Rollo*, p. 8

[54] Id. at 13.

[55] PhilHealth Circular No. 0027. s. 2013, *rollo*, p. 28.

[56] Id.

[57] Sec. 5, NATIONAL HEALTH INSURANCE ACT.

[58] Id. Sec. 5.

[59] Sec. 28(c), NATIONAL HEALTH INSURANCE ACT, as amended by R.A. No. 10606.

[60] Art. IX-D, Sec. 2(1), CONSTITUTION:

Sec. 2(1) The Commission on Audit shall have **the power, authority, and duty to examine, audit, and settle all accounts pertaining to the revenue and receipts of, and expenditures or uses of funds and property, owned or held in trust by, or pertaining to,** the Government, or any of its subdivisions, agencies, or instrumentalities, **including government-owned or -controlled corporations with original charters, and on a post-audit basis:** (a) constitutional bodies, commissions and offices that have been granted fiscal autonomy under this Constitution; (b) autonomous state - colleges and universities; (c) **other government-owned or -controlled corporations and their subsidiaries;** and (d) such governmental entities receiving subsidy or equity, directly or indirectly, from or through the Government, which are required by law or the granting institution to submit such audit as a condition of subsidy or equity. x x x



Source: Supreme Court E-Library
This page was dynamically generated
by the E-Library Content Management System (E-LibCMS)