

Republic of the Philippines
ENERGY REGULATORY COMMISSION
San Miguel Avenue, Pasig City



**IN THE MATTER OF THE
APPLICATION FOR APPROVAL
OF THE RATE SCHEDULES AND
APPRAISAL OF PROPERTIES,
WITH PRAYER FOR
PROVISIONAL AUTHORITY**

**ERC Case No. 2001-243
(ERB Case No. 93-118)**

**MANILA ELECTRIC COMPANY
(MERALCO)**

Applicant,

X-----X

D O C K E T E D
Date: FEB 04 2019
By: *[Signature]*

ORDER

Before this Commission for resolution is the *Motion* filed on 18 December 2015 by the Manila Electric Company (MERALCO) seeking the Commission's authority to extend the implementation of the Supreme Court directive on income tax refund to MERALCO's customers under Phases I to IV, three (3) years from 01 January 2016 or until 31 December 2018. The pertinent allegations of the said *Motion* are hereunder quoted as follows:

1. Pursuant to the Decision dated 15 November 2002 of the Supreme Court in G.R. Nos. 141314 and G.R. No. 141369 ("SC Decision"), ordering MERALCO to refund to its customers the excess average amount of P0.167/kWh starting with February 1998 billing cycle ("SC Refund"), MERALCO submitted various proposals to the Honorable Commission for the implementation of the SC Refund.
2. The SC Refund Procedures and Schedule was, thereafter, approved by the Honorable Commission.
3. On 30 December 2010, however, prior to the end of the SC Refund Procedures and Schedule, MERALCO informed the Honorable Commission that there was still a significant amount of the SC Refund that was unclaimed, in particular, a total of **PhP6.82** billion. In view of this, MERALCO filed a Motion on 01 February 2011 which sought the Honorable Commission's approval: (i) to continue with the implementation of the SC Refund to eligible accounts under

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Phases I to IV, for another five (5) years from the end of Phase IV (B), or from end of December 2010 to the end of December 2015; and (ii) of its proposed procedures for the extended SC Refund.

4. In its Order dated 07 February 2011, the Honorable Commission, to ensure that MERALCO's customers would have sufficient time to complete and comply with the documentary requirements for the availment of the refund, and, for MERALCO to verify the validity of the claims, extended the SC Refund until **31 December 2015** and approved MERALCO's extended SC Refund Procedures and Schedule.
5. Notably, in order that eligible customers who are entitled to the refund could be made aware of the SC Refund extension, MERALCO undertook the following activities per the directive of the Honorable Commission:
 - 5.1. One-time publication in a newspaper of general circulation of a notice to all its customers with unclaimed refunds under Phases I, II, III and IV, of the SC Refund extension including the list of requirements and procedures for the refund;
 - 5.2. Posting of said notice in all its branches and other conspicuous places within its franchise area with the duration of the extended period of refund;
 - 5.3. Utilization of other available medium of communication, including but not limited to radio and television advertisements to reach out to those customers who are entitled to the refund; and
 - 5.4. Submission of a quarterly report to the Honorable Commission on the status of the implementation of the refund.
6. As a result of the efforts to disseminate the information regarding the extension of the SC Refund, the amount refunded by MERALCO to qualified customers during said extended refund period from 31 December 2010 reached approximately Php1.075B, as of 30 November 2015. This is a movement of about 4.55% in the refund availment during the five (5)-year extension of the SC Refund.
7. The following table shows the SC Refund availment per year of said extension:

Period	Amount Refunded per Year, in Millions PhP
Year 1 (as of end 2011)	376.00
Year 2 (as of end 2012)	119.51

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Year 3 (as of end 2013)	135.46
Year 4 (as of end 2014)	47.71
Year 5 (as of end Nov 2015)	396.00
TOTAL	1,074.68

8. The amount of the unclaimed SC Refund, exclusive of certain deductions that will be discussed hereunder, as of the end of November 2015 is Php5.55B or 18.35% of the total refund amount.

8.1. Of the Php5.55B unclaimed SC Refund amount, approximately Php2.01B is due to Active Services and Php3.54B is due to Terminated Services. This total unclaimed amount represents about 835,173 services of the total services qualified for the SC refund.

9. It must be noted, however, that there are certain amounts that should be set aside from said unclaimed SC Refund amount in order that the same will be more reflective of the refund that is still for disposition to eligible customers, to wit:

9.1. The amount of Php1.096B, which represents the withholding tax for Phase IV Refund that was remitted to the BIR beginning November 2011, in accordance with BIR Revenue Regulations No. 8-2005 and BIR Revenue Memorandum Order No. 22-2005 (*"Remitted Withholding Tax"*);

9.2. The amount of Php45.56M, which is allocated for active eligible customers who opted for credit of their SC Refund to their respective bills (*"Credit to Bill Amount"*);

9.3. The amount of Php47.7M is already earmarked for services with Differential Billings (DBs) or Service Irregularity (SI) Bills, in the event that these SI cases are resolved, or settled, for collection from the customers. Notably, the DB and SI Bills, once collected, will actually be refunded to *all* customers in the form of a reduction in generation costs in accordance with RA 7832 (*"DBs and SI Bills Amount"*);

9.4. The amount of approximately Php71.2M, which is put aside for eligible customers that have already complied with the refund requirements but whose identities and/or requirements are still subject to verification by our Legal Office (*"Refund-in-Process Amount"*).

10. Taking into account the amounts pertaining to the above-mentioned withholding tax, arrearages, credit to bill and DBs and Sis, the unclaimed SC refund will be down to approximately **PHP4.289B**, as shown in the table below.

	Amounts, in Billions PhP
Unclaimed SC Refund as of November 30, 2015	5.550
<i>Less:</i>	
1. Remitted Withholding Tax	(1.096)
2. Credit to Bill Amount	(0.046)
3. DBs and SI Bills Amount	(0.048)
4. Refund-in-Process Amount	(6.071)
Net amount for refund as of November 30, 2015	4.289

11. Notably, MERALCO, in anticipation of the deadline for customers to claim their SC Refund, sent letters to eligible customers reminding them of said refund. Several of these eligible customers still have pending requirements for submission. On the other hand, MERALCO is still awaiting the response of the other customers.

12. MERALCO respectfully submits that, considering the significant take up or movement in the SC Refund, it is best to give eligible customers additional time to claim their SC Refund.

13. MERALCO is mandated by its franchise, to *“ensure adequate promotion of consumer interests.”* (Sec. 6, RA 9209). MERALCO thus believes that giving these eligible customers additional time to claim their refund will promote and serve their interests. In view of this, MERALCO is unwavering in its objective to see to it that the entire amount of the SC Refund is refunded to its eligible customers pursuant to the SC Decision.

14. For customers to fully benefit from the extended SC Refund period, the Company will, in addition to undertaking the directives of the Honorable Commission in the first (1st) extension, exert further efforts in reaching out to those customers who are entitled to the refund (i.e., periodic reminders: (i) in the eligible customers’ bills to claim their SC Refund; or (ii) in the last known addresses of those with terminated accounts).

15. Accordingly, it is most respectfully prayed to the Honorable Commission that MERALCO be allowed to continue with the implementation of the SC refund to eligible accounts or customers under PHASES I to IV, **three (3) years from 01 January 2016 or until 31 December 2018.**

16. Pending resolution of this motion, MERALCO would like to manifest to the Commission that, in order to give eligible customers the opportunity to claim their refund, and, so as not to disrupt the SC Refund process, MERALCO shall continue implementing the refund even after the December deadline, until and unless the Commission directs otherwise.



17. MERALCO prayed of this Commission that it be allowed to continue with the implementation of the SC refund to eligible accounts or customers under Phases I to IV, three (3) years from 01 January 2016 or until 31 December 2018.

Factual Antecedents

On 23 December 1993, MERALCO filed with the then Energy Regulatory Board (ERB)¹ an application for the revision of its rate schedules. MERALCO requested for an average increase of Twenty Centavos per kilowatthour (PhP.21/kWh) in its distribution charge.

On 28 January 1994, the then ERB issued an *Order* granting a provisional increase of One Eighty Four Centavos per kilowatthour (PhPo.184/kWh), subject to the following condition:²

In the event, however, that the Board finds, after hearing and submission by the Commission on Audit of an audit report on the books and records of the applicant that the latter is entitled to a lesser increase in rates, all excess amounts collected from the applicant's customers as a result of this Order shall either be refunded to them or correspondingly credited in their favor for application to electric bills covering future consumptions.

In the same *Order*, the then ERB requested the Commission on Audit (COA) to conduct an "audit and examination of the books and other records of account of the applicant for such period of time, which in no case shall be less than 12 consecutive months, as it may deem appropriate" and to submit a copy thereof to the then ERB immediately upon completion.

On 11 February 1997, the COA submitted its audit report which contained, among others, the recommendation not to include income taxes paid by MERALCO as part of its operating expenses for purposes of rate determination and the use of the net average investment method for the computation of the proportionate value of the properties used by MERALCO during the test year for the determination of the rate base.

Thus, the then ERB rendered its decision adopting the above recommendations and authorized MERALCO to implement a rate adjustment in the average amount of PhPo.0167/kWh, effective with

¹ Created under E.O. No. 172; predecessor of the ERC;

² This is a reproduction from the twin case of *Republic of the Philippines, Represented by Energy Regulatory Board vs. Manila Electric Company, and Lawyers Against Monopoly and Poverty (LAMP) consisting of Ceferino Padua, Chairman, et. al. vs. Manila Electric Company (MERALCO)*, under G.R. Nos. 141314 and 141369, respectively;

respect to MERALCO's billing cycles beginning February 1994. The then ERB further ordered that *"the provisional relief in the amount of Po.184 per kilowatt hour granted under the Board's Order dated January 28, 1994 is hereby superseded and modified and the excess average amount of Po.167 per kilowatt hour starting with MERALCO's billing cycles beginning February 1994 until its billing cycles beginning February 1998, be refunded to MERALCO's customers or correspondingly credited in their favor for future consumption."*³

MERALCO appealed the aforementioned ERB Decision before the Court of Appeals, which set aside the said Decision insofar as the reduction in MERALCO's provisional rate and the refund of the excess amount are concerned.

On appeal, on 15 November 2002, the Supreme Court in the twin case of *Republic of the Philippines, Represented by Energy Regulatory Board vs. Manila Electric Company, and Lawyers Against Monopoly and Poverty (LAMP) consisting of Ceferino Padua, Chairman, et. al. vs. Manila Electric Company (MERALCO)*, (SC Decision),⁴ ruled that income tax paid by MERALCO should not be treated as part of its operating expenses, thus, the same should not be collected from its customers. As such, MERALCO was directed by the Supreme Court to refund to its customers the excess amount of One Hundred Sixty Seven Centavos per kilowatthour (PhPo.167/kWh) covering the period from February 1994 to May 2003, or one hundred twelve (112) months.

On 05 December 2002, MERALCO filed a *Motion for Reconsideration* to the said SC Decision and on 30 April 2003, the Supreme Court denied the same with finality.

MERALCO submitted various proposals to the Commission for the implementation of the SC Decision. From among the various proposals of MERALCO, the Commission approved the *SC Refund Procedures and Schedule* in four (4) phases ending 31 December 2010, as follows:

Phase	Refund Period		
	Active (A) Services	Terminated (T) Services	Customers
I	June – Aug. 2003	Customer-initiated	Residential and General Service (R/GS); (≤ 100kWh)

³ *Ibid*;

⁴ G.R. Nos. 141314 and G.R. No. 141369, respectively;

II	Sep. – Dec. 2003	Jan. - Feb. 2004	R/GS (101-300kWh)
III	Jan. – Dec. 2004	Nov. - Dec. 2004	R/GS (>300kWh)
IV-A	Jul. 2005- Dec. 2006	Nov. 2006	Customers not covered in Phases I-III consuming <40kW and all government accounts
IV-B	Oct. 2005-Dec. 2010	June 2008	Customers not covered in Phases IV-A

On 01 February 2011, MERALCO filed with the Commission a *Motion* seeking approval of the following: a) Continue with the implementation of the *SC Refund* to eligible customers under Phases I to IV, for another five (5) years from the end of Phase IV (B), or from 31 December 2010 to 31 December 2015; and b) Its proposed procedures for the extended *SC Refund*. Further, it informed the Commission that as of 30 December 2010, there is still an unclaimed *SC Refund* amounting to Six Billion and Eight Hundred Twenty Million Pesos (PhP6.82 Billion) out of the total Thirty Billion and Two Hundred Thirty Million Pesos (PhP30.23 Billion).

In an *Order* dated 07 February 2011, the Commission extended the *SC Refund* until 31 December 2015 and approved MERALCO's extended *SC Refund Procedures and Schedule*. This is to ensure that MERALCO's customers would have sufficient time to complete and comply with the documentary requirements for the availment of the refund and for MERALCO to verify the validity of the claims.

Considering that the 31 December 2015 extension near ended, MERALCO filed the instant *Motion* on 18 December 2015.

DISCUSSION

The Commission grants MERALCO's *Motion* to extend the implementation of the *SC Refund*.

MERALCO has substantially implemented the SC Decision on income tax refund. As of 31 December 2015, about eighty two percent (82%) or Twenty Four Billion and Seven Hundred Thirty Million Pesos (PhP24.73 Billion) of the total Thirty Billion and Two Hundred Thirty Million Pesos (PhP30.23 Billion) gross refund amount has been refunded to consumers. One Billion and One Hundred Twenty Million Pesos (PhP1.12 Billion) was refunded as of 31 December 2015 in addition to the Twenty Three Billion and Six Hundred Ten Million Pesos (PhP23.61 Billion) already refunded as of 31 December 2010.

MERALCO claimed that there are certain amounts that should be set aside from the said unclaimed *SC Refund* in order that the same would be reflective of the refund for disposition to eligible customers. The Commission noted that the unclaimed amount is inclusive of the tax that would have to be withheld upon payment thereof for Phase IV Refund, in accordance with the Bureau of Internal Revenue (BIR) Regulations and other creditable amounts. The table below shows the unclaimed *SC Refund* net of the said deductions as of 30 November 2015, to wit:

	Amounts, in Billions PhP
Unclaimed SC Refund as of 30 November 2015	5.550
⁵ Less: 1. Remitted Withholding Tax	(1.096)
2. Credit to Bill Amount	(0.046)
3. DBs and SI Bills Amount	(0.048)
4. Refund-in-Process Amount	(0.071)
Net Amount for Refund as of 30 November 2015	4.289

Pending the resolution of the aforementioned *Motion*, MERALCO continued the refund process to its customers. As of 30 September 2018, the unclaimed amount was reduced to about Four Billion and Four Hundred Million Pesos (PhP4.4 Billion), consisting of both active and terminated service accounts, from the Five Billion and Five Hundred Fifty Million Pesos (PhP5.55 Billion) as of November 2015, as shown in the table below:

⁵ Remitted Withholding Tax - the amount of PhP1.096 Billion, which represents the withholding tax for Phase IV Refund that was remitted to the BIR beginning November 2011;

Credit to Bill Amount – the amount of PhP45.56 Million which is allocated for active eligible customers who opted for credit of their SC refund to their respective bills;

DBs and SI Bills Amount – the amount of PhP47.7 Million is earmarked for services with differential billings or service irregularity bills. The DB and SI Bills, once collected, will be refunded to all the customers as a reduction from the generation costs, in accordance with RA 7832;

Refund-in-Process Amount – the amount of PhP71.2 Million is set aside for eligible customers that have already complied with the refund requirements but whose identities and/or requirements are still subject to verification by MERALCO's Legal Office.

**Quarterly Reportorial Requirement on SC Refund
(as of 30 September 2018)**

PHASE	# of Services	Gross Refund Amount	Settled Amount	Pending Amount	% Refunded
Phase I	2,033,267	2,170,455,815	1,849,879,941	320,575,874	85.23%
Phase II	2,233,853	4,558,956,048	4,266,363,319	292,592,729	93.58%
Phase III	848,456	4,904,803,557	4,565,223,512	339,580,045	93.08%
Phase IV	124,119	18,595,665,396	15,135,987,965	3,459,677,431	81.40%
TOTAL	5,239,695	30,229,880,816	25,817,454,737	4,412,426,079	85.40%

MERALCO also claimed that the extension of the *SC Refund* implementation period will best serve the interest of the customers entitled to the refund.

Based on the foregoing report of refund, it can be gleaned that there still remains a significant amount of unclaimed refund, amounting to Four Billion and Four Hundred Ten Million Pesos (PhP4.41 Billion) as of 30 September 2018. In order to afford MERALCO customers the final opportunity to claim their refund, the Commission deems it appropriate to extend the period of refund until 30 June 2019. Extending this deadline is without prejudice to the Commission reviewing the total amount already refunded by MERALCO, and any outstanding unclaimed balances, as part of its final confirmation.

While the Commission finds extending the refund period favorable to customers of MERALCO, particularly among those who have yet to claim their refund, it also recognizes that the period within which to complete the refund and/or the legal disposition of the subject funds will have to be set with a definite time frame in mind. Over extending the period of refund, with no clear indication of outcomes will be detrimental to the interest of the consumers. It is clear, fifteen years after the SC had ruled on this matter, that the refund process needs to be completed, and that whatever outstanding balance there might be from the gross refund amount, after diligent effort to notify MERALCO customers entitled to refund, shall be utilized to reduce the distribution rates of MERALCO. Such outstanding balance shall be deposited in a separate interest bearing account, subject to the approval of the Commission.



This is consistent with the mandate of Section 41⁶ of EPIRA that the Commission ensure the adequate promotion of consumer interests.


WHEREFORE, the foregoing premises considered, the *Motion* filed on 18 December 2015 by the Manila Electric Company (MERALCO) for authority to extend or continue the implementation of the SC tax refund to eligible accounts or customers under Phases I to IV, three (3) years from 01 January 2016 or until 31 December 2018, is hereby **APPROVED** with modification and subject to the following conditions:

1. MERALCO is authorized to continue with the implementation of the *SC Refund* to eligible accounts or customers under Phases I to IV until 30 June 2019;
2. MERALCO is hereby directed to submit, within ten (10) days from receipt hereof, an updated gross and net amount of refund as of 31 December 2018 including the detailed information on the following:
 - a. Withholding tax;
 - b. Arrearages;
 - c. Credit to Bill accounts; and
 - d. Differential Billings (DBs) and Service Irregularity (SI) Bills.

Further, MERALCO is directed to submit documents to support its claims for deductions, such as proofs of remittance of taxes withheld and other relevant documents;

3. Immediately upon receipt of this *Order*, MERALCO shall cause the publication, once a week in a newspaper of local or general circulation, for four (4) consecutive weeks, the notice to all consumers to claim their refund. MERALCO should also inform its consumers within its franchise area, by any other means available and appropriate, about the refund scheme;
4. MERALCO is directed to comply with the following:

⁶ SEC. 41. Promotion of Consumer Interests. – The ERC shall handle consumer complaints and ensure the adequate promotion of consumer interests;



- a. For purposes of transparency and monitoring, the unclaimed amounts of the income tax refund should be deposited in a separate interest bearing bank account;
 - b. Submit the detailed list of customers, including names and amount, who have not yet claimed their refund, within thirty (30) days from receipt hereof; and
 - c. The notice and the aforementioned list of names of customers should be made available and posted in all MERALCO business offices for reference of its consumers.
5. Finally, MERALCO is directed to submit, within thirty (30) days from receipt hereof, a proposed scheme on how the unclaimed refund will be utilized for purposes of reducing the distribution rates of its consumers.

SO ORDERED.

Pasig City, 19 December 2018.



(On Leave)
AGNES VST DEVANADERA
Chairman and CEO




JOSEFINA PATRICIA A. MAGPALE-ASIRIT
Commissioner


ALEXIS M. LUMBATAN
Commissioner


CATHERINE P. MACEDA
Commissioner

LS:ema/arg/90 MERALCO refund 2001-243 doc.

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 Province of Bulacan
6. The Provincial Governor
 Province of Cavite
7. The Provincial Governor
 Province of Rizal
8. The Provincial Governor
 Province of Batangas
9. The Provincial Governor
 Province of Laguna
10. The Provincial Governor
 Province of Quezon
11. The Provincial Governor
 Province of Pampanga
12. The City Mayor
 City of Manila
13. The City Mayor
 Quezon City
14. The City Mayor
 City of Caloocan

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San Pablo City, Laguna
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Antipolo City, Rizal
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Tagaytay City, Cavite



34. The City Mayor
Calamba, Laguna
35. The Municipal Mayor
Navotas, Metro Manila
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General Aguinaldo, Cavite
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San Pedro Tunasan, Laguna
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Alaminos, Laguna
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Los Baños, Laguna
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Bay, Laguna



109. The Municipal Mayor
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Mauban, Quezon
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Majayjay, Quezon
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Luisiana, Quezon
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Sto. Tomas, Batangas
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San Pascual, Batangas
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Candaba, Pampanga
124. The Municipal Mayor
San Simon, Pampanga
125. The Municipal Mayor
Apalit, Pampanga

