

Republic of the Philippines Supreme Court Manila

FIRST DIVISION

MARIA TERESA B. SALIGUMBA, Petitioner, G.R. No. 238643

Present:

- versus -

PERALTA, C.J., Chairperson, CAGUIOA, REYES, J., JR., LAZARO-JAVIER, and LOPEZ, JJ.

COMMISSION ON AUDIT XIII, represented by CHERYL CANTALEJO-DIME and TEODORA J. BENIGA,

ERYL Promulgated: AE and SEP 0 8 2020 Respondent.

DECISION

PERALTA, C.J.:

This is a petition for review on *certiorari*¹ seeking to reverse and set aside the November 17, 2017 Decision² of the Court of Appeals (*CA*) in CA-G.R. SP No. 08014-MIN, which affirmed the November 29, 2016 Decision³ of the Office of the Ombudsman for Mindanao (*Ombudsman*) in OMB-M-A-15-0605 that adjudged petitioner Maria Teresa B. Saligumba guilty of Gross Misconduct and Serious Dishonesty and, thereby, imposed upon her the penalty of dismissal from government service with cancellation of eligibility, forfeiture of retirement benefits and perpetual disqualification for reemployment in the government service.

The antecedent facts are as follows:

The case traces its roots from a complaint for Dishonesty and Grave Misconduct filed before the Ombudsman by the Commission on Audit, Regional Office No. XIII (*COA*), represented by State Auditors Cheryl

Rollo, pp. 11-47.

² *Id.* at 50-56. Penned by Associate Justice Ruben Reynaldo G. Roxas, with the concurrence of Associate Justice Romulo V. Borja and Associate Justice Oscar V. Badelles.

Id. at 93-98. Penned by Graft Investigation and Prosecution Officer II Modesto F. Onia, Jr.

Cantalejo-Dime and Teodora J. Beniga, against Saligumba, in her capacity as Assistant Municipal Treasurer of the Municipal Government of Barobo, Surigao del Sur.⁴

In their Joint Affidavit of Complaint,⁵ State Auditors Cantalejo-Dime and Beniga alleged that on June 24, 2013, they conducted a cash and accounts examination on Saligumba covering the period from December 7, 2012 to June 24, 2013. The result of said examination disclosed that Saligumba incurred a total cash shortage of P223,050.93. They prepared a document denominated as Report of Cash Examination, reflecting the subject cash shortage, and Saligumba acknowledged therein that a demand was made upon her to produce all cash and cash items of which she is officially accountable. On May 14, 2014, the COA conducted a complete verification of her accountability, but made no formal demand upon Saligumba because she already restituted the missing funds by remitting the full amount thereof from July 3, 2013 to August 7, 2013.⁶

In her February 9, 2016 Counter-Affidavit,⁷ Saligumba admitted that she indeed incurred the subject shortage of government funds. She explained that in 2009, then Municipal Mayor Arturo Ronquillo⁸ ordered her to issue official receipts in favor of the market vendors, who were delinquent taxpayers, to make it appear that they fully settled their unpaid taxes so that they could renew their annual permits even though there were no actual cash receipts from them. In return, the market vendors promised that they would pay their accounts to her on installment basis. Unfortunately, the market vendors reneged on their promise to pay the installments due, resulting in the shortage of her cash collections. She submitted the joint affidavit executed by market vendors Fritzie Martinote and Rosenda Salem in support of her allegations.⁹

She invoked good faith and absence of corrupt motive, claiming that the arrangement of issuing official receipts even without receiving cash payments was also practiced by her predecessor. Further, she asserted that the municipal government did not sustain any damage because she fully and promptly restituted the cash shortage.¹⁰ She prayed for the dismissal of the administrative charges against her for lack of merit.

In the position paper¹¹ she subsequently filed before the Ombudsman, Saligumba reiterated that she was constrained to issue official receipts to the market vendors without the corresponding cash receipts from the latter in

6 *Id.* at 93-94.

⁴ *Id.* at 93.

⁵ *Id.* at 72-73.

 ⁷ Id. at 74-81.
⁸ Id. at 86.

⁹ Id ot 75

⁹ *Id.* at 75.

¹⁰ *Id.* at 75-76.

¹ *Id.* at 83-92.

obedience to the instruction of Municipal Mayor Ronquillo. She argued that she could not have misappropriated public funds in the amount equivalent to the subject cash shortage, more so, converted the same for her personal use since there was no actual receipt of cash and, hence, the charge of Gross Misconduct against her is baseless. She averred that there was no malicious intent on her part to falsify reports, official receipts and documents as to warrant the charge of Dishonesty.

On November 29, 2016, the Ombudsman rendered a Decision finding Saligumba administratively liable for Gross Misconduct and Serious Dishonesty. The dispositive portion of which reads:

WHEREFORE, the Office finds respondent Maria Teresa B. Saligumba GUILTY of Grave Misconduct and Serious Dishonesty. She is meted out the penalty of DISMISSAL from service, including the accessory penalties of cancellation of eligibility, forfeiture of retirement benefits, and the perpetual disqualification for re-employment in the government service. Considering that respondent is found guilty of two (2) charges, the penalty to be imposed should be that corresponding to the more serious charge and the other shall be considered as aggravating circumstance.

In the event that the penalty can no longer be enforced due to respondent's separation from service, it shall be converted into a Fine in the amount of her salary, for one (1) year, payable to the Office of the Ombudsman, and may be deducted from her accrued leave credits or any receivable from the government.

Mayor Felixberto S. Urbiztondo of the Municipal Government of Barobo, Surigao del Sur, is directed to implement the penalty meted out against respondent, within ten (10) days from receipt hereof, and to submit to the Office, within the same period, a Compliance Report indicating the docket number of this case.

SO ORDERED.¹²

According to the Ombudsman, Saligumba committed Grave Misconduct and Serious Dishonesty when she misappropriated public funds in the amount of ₱223,050.93, and this is evident from her failure to satisfactorily explain what happened to the missing funds in her custody. The Ombudsman rejected Saligumba's reasoning on how the subject cash shortage allegedly occurred for being self-serving and unsupported by any plausible proof.

On January 4, 2017, Municipal Mayor Felixberto Urbiztondo of the Municipality of Barobo, Surigao del Sur issued Office Order No. 01, Series of 2017, enforcing the penalty of dismissal from government service with all its accessory penalties against Saligumba, in compliance with the directive of

Id. at 96-97; citations omitted.

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the Ombudsman in its November 29, 2016 Decision. Office Order No. 01, Series of 2017 took effect on January 9, 2017.¹³

Saligumba filed a motion for reconsideration, dated January 12, 2017, of the foregoing Decision of the Ombudsman, and annexed thereto the affidavit of Administrative Officer IV Reynaldo Pontillo,¹⁴ the joint affidavit¹⁵ of two more market vendors, Marivic Montederamos and La Mae Theresa Caballos, and the certificate¹⁶ from her co-employee in the Municipality of Barobo to further prove the alleged veracity of her explanation regarding the missing public funds.

On February 15, 2017, the Ombudsman issued an Order¹⁷ denying Saligumba's motion and stated that the issues she raised were mere reiterations of those that it had already squarely passed upon in its assailed Decision. The Ombudsman added that her length of service will not be considered in her favor since the offenses she committed were found to be of serious nature.

Not in conformity, Saligumba filed a Petition for Review¹⁸ under Rule 43 of the Rules of Court before the CA, praying for the reversal of the Decision of the Ombudsman.

On November 17, 2017, the CA rendered its assailed Decision denying Saligumba's petition for review; the *fallo* of which states:

WHEREFORE, premises considered, the Petition for Review is DENIED. The Decision dated 29 November 2016 of respondent Office of the Ombudsman in OMB-M-A-15-0605 is AFFIRMED.

SO ORDERED.¹⁹

The CA ruled that the findings of the Ombudsman that Saligumba committed Grave Misconduct and Serious Dishonesty were adequately supported by substantial evidence. Anent the explanation she proffered for the cash shortage, the CA declared that with or without such order from Municipal Mayor Ronquillo, the issuance of government official receipts without actually receiving cash payments is downright wrong as it is an unquestionable dishonest act and inimical to the interest of the Municipal Government of Barobo, Surigao del Sur which was deprived of the collection of taxes due to it.

¹³ *Id.* at 99.

¹⁴ *Id.* at 110.

¹⁵ *Id.* at 111.

¹⁶ *Id.* at 112,

¹⁷ *Id.* at 136-138.

IR Id. at 139-165.

¹⁹ *Id*, at 55-56.

Saligumba moved for a reconsideration, but the same was denied by the CA in its March 7, 2018 Resolution.²⁰

The Issues

Unfazed, Saligumba filed the present petition and posited the following issues, to wit:

- [1] What are the rudiments of procedural due process? Was petitioner accorded the same in the course of the Formal Investigation proceedings conducted? Was the filing of pleadings without considering the evidence and arguments raised therein, constitutes sufficient compliance with the requirements of due process?
- [2] Is the immediate implementation of the Decision of the Office of the Ombudsman in an administrative case, even before petitioner filed her Motion for Reconsideration and subsequent appeal, proper and justifiable?
- [3] What are the elements in Grave Misconduct and Serious Dishonesty? Are these elements attendant to the charges against petitioner?
- [4] Is petitioner entitled to the mitigating circumstances owing to her length of service, her being a first-time offender, very satisfactory performance and good moral character?²¹

Essentially, Saligumba maintains that the Ombudsman erred in finding her administratively culpable for Gross Misconduct and Serious Dishonesty. She insists that she acted in good faith as she merely obeyed the directive of Municipal Mayor Ronquillo to issue official receipts to the market vendors even without receiving cash payments. She points out that her good faith was amply demonstrated by her act of fully restituting her accountability in the sum of ₱223,050.93. She denies misappropriating public funds in the amount equivalent to the subject cash shortage.

Moreover, Saligumba claims that she had been denied of her right to procedural due process, alleging that the evidence she presented, as well as the arguments she raised in her various pleadings, was never considered by the Ombudsman in arriving at its decision. She contends that the immediate implementation of the November 29, 2016 Decision of the Ombudsman, without giving her the opportunity to file a motion for reconsideration, is unjust and constitutes a violation of her right to due process. Finally, Saligumba submits that, even granting that there exists substantial evidence to hold her administratively liable, the penalty of dismissal from government service is too harsh. She posits that she is entitled to a mitigated penalty considering her length of service, her very satisfactory work performance, her

²⁰ *Id.* at 58-59.

²¹ *Id.* at 20.

good moral character, her being a first-time offender, and her full restitution of the amount of cash shortage before the filing of the case against her.

The Court's Ruling

Preliminarily, it must be emphasized that questions of fact may not be raised *via* a petition for review on *certiorari* under Rule 45 because the Court is not a trier of facts. As a general rule, factual findings of the Ombudsman are conclusive when supported by substantial evidence and are accorded due respect and weight, especially when affirmed by the CA.²² However, the courts may not be bound by such findings of fact when there is absolutely no evidence in support thereof or such evidence is clearly, manifestly and patently insubstantial; and when there is a clear showing that the administrative agency acted arbitrarily, with grave abuse of discretion, or in a capricious and whimsical manner, such that its action may amount to an excess or lack of jurisdiction.²³ None of these exceptions is present in the case at bench.

A finding of guilt in an administrative case would have to be sustained for as long as it is supported by substantial evidence that Saligumba has committed the acts stated in the complaint or formal charge.²⁴ Substantial evidence is defined as such amount of relevant evidence which a reasonable mind might accept as adequate to support a conclusion. It is more than a mere scintilla of evidence.²⁵ The standard of substantial evidence is satisfied when there is reasonable ground to believe that a person is responsible for the misconduct complained of, even if such evidence might not be overwhelming or even preponderant.²⁶

In the case at bench, the Ombudsman found Saligumba guilty of Gross Misconduct and Serious Dishonesty, which the CA affirmed. Gross Misconduct is defined as the transgression of some established and definite rule of action, more particularly, unlawful behavior or gross negligence by a public officer, coupled with the elements of corruption, or willful intent to violate the law or to disregard established rules.²⁷ On the other hand, dishonesty has been defined as the concealment or distortion of truth which shows lack of integrity or a disposition to defraud, cheat, deceive, or betray, or intent to violate the truth.²⁸ The charge of Serious Dishonesty necessarily entails the presence of any one of the following circumstances: (a) the dishonest act caused serious damage and grave prejudice to the government;

Office of the Ombudsman v. Apolonio, 683 Phil. 553, 571-572 (2012).
Alforman v. Dalor Sentes, et al. 780 Phil. 462, 473 (2016), citation on

Alfornon v. Delos Santos, et al., 789 Phil. 462, 473 (2016); citation omitted.

²² Office of the Ombudsman v. Espina, G.R. No. 213500, March 15, 2017, 820 SCRA 541, 551; citation omitted.

²³ Office of the Ombudsman v. Capulong, 729 Phil. 553, 562 (2014); citation omitted.

²⁴ Office of the Ombudsman v. Santos, 520 Phil. 994, 1001 (2006).

²⁵ De Guzman v. Office of the Ombudsman, G.R. No. 229256, November 22, 2017, 846 SCRA 531, 552; citation omitted.

²⁶ Office of the Ombudsman-Visayas, et al. v. Castro, 759 Phil. 68, 77 (2015).

(b) the respondent gravely abused his authority in order to commit the dishonest act; (c) where the respondent is an accountable officer, the dishonest act directly involves property, accountable forms or money for which he is directly accountable and the respondent shows an intent to commit material gain, graft and corruption; (d) the dishonest act exhibits moral depravity on the part of the respondent; (e) the respondent employed fraud and/or falsification of official documents in the commission of the dishonest act related to his/her employment; (f) the dishonest act involves a Civil Service examination irregularity or fake Civil Service eligibility, such as, but not limited to, impersonation, cheating and use of crib sheets; and (h) other analogous circumstances.²⁹

After a judicious study of the case, the Court finds that the evidence on record sufficiently demonstrates Saligumba's culpability for Grave Misconduct and Serious Dishonesty, and fully satisfies the standard of substantial evidence.

The evidence shows that the state auditors prepared a Report of Cash Examination which stated the total shortage of public funds and demanded upon Saligumba to produce all cash for which she is officially accountable. Saligumba signed and acknowledged said report. It is undisputed that Saligumba offered no explanation to the state auditors for such shortage of funds when the demand was made but, instead, admitted her accountability.

Grave Misconduct was committed when Saligumba failed to keep and account for cash and cash items in her custody. Her corrupt intention was apparent from her failure to give a satisfactory explanation as to what happened to the missing public funds despite reasonable opportunity to do the same. Saligumba's act constitutes Serious Dishonesty because her dishonest act deals with money on her account. Saligumba's failure to account for the cash shortage showed an intent to commit material gain, graft and corruption. Evidence of misappropriation of the missing funds is not required because the existence of shortage of funds and the failure to satisfactorily explain the same would suffice.³⁰

In her futile attempt at exculpation, Saligumba offered before the Ombudsman the explanation to the effect that there were actually no missing funds to speak of as she merely obeyed the order of Municipal Mayor Ronquillo to issue official receipts to make it appear that the market vendors have fully settled their unpaid taxes so that they could renew their business permits, even though they did not make any of such payments. Curiously, Saligumba never proffered said explanation to the state auditors when the

²⁹ Camilo L. Sabio v. Field Investigation Office, Office of the Ombudsman, G.R. No. 229882, February 13, 2018; underscores supplied.

Belleza v. Commission on Audit, 428 Phil. 76, 81 (2002).

latter demanded from her the production of the shortage of public funds. The Court finds her assertion to be flimsy and a mere afterthought.

Assuming her explanation is factual, the same would not exonerate Saligumba from administrative liabilities. On the contrary, it fortified Saligumba's liability for Grave Misconduct and Serious Dishonesty because it sufficiently demonstrated her propensity to disregard the law and established rules, and her predilection to distort the truth. Saligumba's act of issuing official receipts despite non-payment of taxes is unlawful, it being violative of the National Internal Revenue Code of 1997, and of the basic accounting and auditing rules and regulations. She undeniably deprived the government of taxes that are essentially its lifeblood. At the very least, the act of issuing official receipts and making it appear that the supposed payee remitted funds when no such funds were received constitutes the crime of falsification of public documents committed by a public officer, punishable under Article 171 of the Revised Penal Code.

Saligumba claims that she was well aware of the repercussions of her act but she, nonetheless, issued the official receipts without the corresponding funds being remitted to the coffers of the Municipal Government of Barobo because she did not want to incur the ire of Municipal Mayor Ronquillo. This, however, does not excuse her from any liability. It is grave misconduct when Saligumba participated or consented to the commission of the unlawful act. As an Assistant Municipal Treasurer of the local government, Saligumba fully knew that it is her duty to exercise proper management of the funds under her custody. As a public officer, her duty was not only to perform her assigned tasks, but to prevent the commission of acts inimical to the government and to the public in general. Her compliance with a patently illegal order, without any written objection, clearly demonstrated her intention to violate the law, and her flagrant disregard of the accounting and auditing rules and regulations.

In the light of the above disquisitions, the Court finds no cogent reason to deviate from the similar conclusions reached by the Ombudsman and the CA. The facts established and the evidence presented support the finding of Saligumba's guilt.

Next, Saligumba bewails that she was deprived of procedural due process. She faults the Ombudsman for ignoring the arguments she interposed and the evidence she presented in arriving at its decision.

Saligumba's contention is devoid of merit.

After a careful perusal of the November 29, 2016 Decision of the Ombudsman, the Court observes that the Ombudsman resolved OMB-M-A-15-0605 on the basis of the position papers, affidavits and documentary

evidence adduced by the parties. Contrary to Saligumba's claim, the Ombudsman gave due consideration to her arguments and evidence, as well as those of the COA. However, after weighing their respective submissions, the Ombudsman tilted the balance towards the administrative liability of Saligumba for Grave Misconduct and Serious Dishonesty.

Indeed, the evidence presented by the COA is more convincing than that of Saligumba. Saligumba failed to substantiate her defense by clear, convincing and competent evidence. The certificate executed by her former officemate and the joint affidavit of the market vendors to corroborate her excuse deserve scant consideration. The statements contained in the certificate and joint affidavit are viewed with skepticism due to the very nature of Saligumba's excuse that the affiants affirmed. Saligumba can easily fabricate an explanation for the missing funds and ask her friends to corroborate it. Besides, we find the statements given by said affiants less than convincing. Even granting *arguendo* that Saligumba was able to prove the veracity of her explanation regarding the subject cash shortage, the same would not absolve her from administrative liabilities as discussed above.

At any rate, administrative due process demands that the party being charged is given an opportunity to be heard.³¹ Due process is complied with "if the party who is properly notified of allegations against him or her is given an opportunity to defend himself or herself against those allegations, and such defense was considered by the tribunal in arriving at its own independent conclusions."³²

In *F/O Ledesma v. Court of Appeals*,³³ the Court wrote:

Due process is satisfied when a person is notified of the charge against him and given an opportunity to explain or defend himself. In administrative proceedings, the filing of charges and giving reasonable opportunity for the person so charged to answer the accusations against him constitute the minimum requirements of due process. The essence of due process is simply to be heard, or as applied to administrative proceedings, an opportunity to explain one's side, or an opportunity to seek a reconsideration of the action or ruling complained of.³⁴

Having actively participated in the proceedings before the Ombudsman, Saligumba was apparently notified of the charges against her, and was afforded the fair and reasonable opportunity to explain her side. Subsequently, the Ombudsman rendered a decision based on the evidence presented by the parties, and Saligumba even sought reconsideration of the

³¹ Atty. Mateo v. Exec. Sec. Romulo, et al., 792 Phil. 558, 567 (2016).

³² *Gutierrez v. Commission on Audit, et al.*, 750 Phil. 413, 430 (2015).

³³ 565 Phil. 731 (2007).

³⁴ *Id.* at 740; citations omitted.

adverse ruling against her. Verily, the requirements of administrative due process were satisfied in the proceedings before the Ombudsman.

Saligumba claims that the immediate implementation of the November 29, 2016 Decision of the Ombudsman in OMB-M-A-15-0605 is "illegal, unwarranted and violative of her right to due process."³⁵

Saligumba is mistaken.

Jurisprudence has long settled with finality that the Ombudsman's decision, even if the penalty imposed is dismissal from government service, is immediately executory despite the pendency of a motion for reconsideration or an appeal and cannot be stayed by mere filing of them.³⁶ Section 7, Rule III of the Office of the Ombudsman Rules of Procedure, as amended by Administrative Order No. 17 dated September 15, 2003, explicitly provides:

Section 7. Finality and execution of decision. - Where the respondent is absolved of the charge, and in case of conviction where the penalty imposed is public censure or reprimand, suspension of not more than one month, or a fine equivalent to one month salary, the decision shall be final, executory and unappealable. In all other cases, the decision may be appealed to the Court of Appeals on a verified petition for review under the requirements and conditions set forth in Rule 43 of the Rules of Court, within fifteen (15) days from receipt of the written Notice of the Decision or Order denying the Motion for Reconsideration.

An appeal shall not stop the decision from being executory. In case the penalty is suspension or removal and the respondent wins such appeal, he shall be considered as having been under preventive suspension and shall be paid the salary and such other emoluments that he did not receive by reason of the suspension or removal.

<u>A decision of the Office of the Ombudsman in administrative cases</u> <u>shall be executed as a matter of course.</u> The Office of the Ombudsman shall ensure that the decision shall be strictly enforced and properly implemented. The refusal or failure by any officer without just cause to comply with an order of the Office of the Ombudsman to remove, suspend, demote, fine, or censure shall be a ground for disciplinary action against said officer. (Underscores supplied)

Moreover, Memorandum Circular No. 01, Series of 2006, of the Ombudsman states:

Section 7[,] Rule III of Administrative Order No. 07, otherwise known as, the "Ombudsman Rules of Procedure" provides that: "A decision of the Office of the Ombudsman in administrative cases shall be executed as a matter of course."

³⁵ *Rollo*, p. 31.

³⁶ Cobarde-Gamallo v. Escandor, G.R. Nos. 184464 and 184469, June 21, 2017, 827 SCRA 588, 596; citations omitted.

In order that the foregoing rule may be strictly observed, all concerned are hereby enjoined to implement all Ombudsman decisions, orders or resolutions in administrative disciplinary cases, immediately upon receipt thereof by their respective offices.

The filing of a motion for reconsideration or a petition for review before the Office of the Ombudsman does not operate to stay the immediate implementation of the foregoing Ombudsman decisions, orders or resolutions. (Underscore supplied)

Verily, the Decision of the Ombudsman ordering the dismissal of Saligumba from government service is immediately executory and, thus, can be implemented even before the filing of her motion for reconsideration or during the pendency thereof or even pending appeal as that is the clear mandate of Section 7, Rule III of the Office of the Ombudsman Rules of Procedure, as amended, as well as the Ombudsman's Memorandum Circular No. 01, Series of 2006. Nowhere in the afore-quoted Section 7 does it state that the aggrieved party is precluded from filing a motion for reconsideration. In fact, Saligumba did file a motion for reconsideration. Such motion, however, would not stay the immediate implementation of the Ombudsman's order of dismissal since "[a] decision of the Office of the Ombudsman in administrative cases shall be executed as a matter of course."³⁷

The immediate execution of a decision of the Ombudsman is a protective measure with a purpose similar to that of preventive suspension, which is to prevent public officers from using their powers and prerogatives to influence witnesses or tamper with records.³⁸ After the Ombudsman renders a decision supported by evidence and during the pendency of any motion for reconsideration or appeal, the civil service must be protected from any acts that may be committed by the disciplined public officer that may affect the outcome of this motion or appeal.

Finally, Saligumba argues that dismissal from government service is a penalty too harsh where a lesser one would suffice. Saligumba asks the Court to consider her length of public service, her very satisfactory performance, her good moral character, her being a first-time offender, and her restitution of the missing funds.

We do not find any reversible error in the CA's affirmance of the Ombudsman's imposition on Saligumba of the penalty of dismissal from government service. It must be emphasized that both Grave Misconduct and Serious Dishonesty, of which Saligumba is found guilty of, are classified as grave offenses for which the penalty of dismissal from government service is

³⁷ Section 7, Rule III of the Office of the Ombudsman Rules of Procedure, as amended by Administrative Order No. 17 dated September 15, 2003.

⁸ Governor Pimentel v. Justice Garchitorena, 284 Phil. 233, 235 (1992).

Decision

meted even for first-time offenders.³⁹ These offenses reveal defects in Saligumba's character, affecting her right to continue in office, and are punishable by dismissal even if committed for the first time.⁴⁰

WHEREFORE, the petition for review on *certiorari* is **DENIED**. The Decision of the Court of Appeals dated November 17, 2017 in CA-G.R. SP No. 08014-MIN is hereby AFFIRMED.

SO ORDERED.

DIOSDADO M. PERALTA Chief Justice

 ³⁹ See Section 46 (A) (1) and (3), Rule 10 of the Revised Rules on Administrative Cases in the Civil Service.
⁴⁰ *Remolona v. Civil Service Commission*, 414 Phil. 590, 600 (2001).

WE CONCUR: BENJAMIN S. CAGUIOA ALFR⁄E Associate Justice 1. Les JÓSE C. REYES, JR. ZARO-JAVIER AM Associate Justice Associate Justice

CERTIFICATION

Pursuant to Section 13, Article VIII of the Constitution, 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.

DIOSDADO M. PERALTA Chief Ustice