

ANTONIO CONSUEGRA SALIGUMBA, PETITIONER, VS. OMBUDSMAN-MINDANAO RESPONDENT.

Ponente: INTING, J.

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/b8d8a063529e/>

INTING, J.:

Before Us is a petition for review under Rule 43 of the Rules of Court seeking to reverse the March 31, 2009 Decision[1] of the Office of the Ombudsman-Mindanao, the pertinent fallo of which reads:

"WHEREFORE, premises considered, this Office finds substantial evidence to hold respondents Executive Assistant IV JETHRO P. LINDO, Municipal Accountant VENUS M. CARLOS, Municipal Treasurer EBRENCIO FIJO INDOYON JR., Municipal Budget Officer ANTONIO CONSUEGRA SALIGUMBA, Cash Clerk I NILDA T. FERRANDO, all of the Municipality of Lingig, Surigao del Sur, liable for Dishonesty, Grave Misconduct and Conduct Prejudicial to the Best Interest of the Service and in accordance with Section 52 in relation to Section 55 of Rule IV of the Uniform Rules on Administrative Cases in the Civil Service, they are hereby DISMISSED from the service.

xxx

SO ORDERED. "

The facts of the case are as follows:

Herein petitioner Antonio Saligumba, as the Municipal Budget Officer of the Municipality of Lingig, Surigao del Sur, was charged with dishonesty, grave misconduct and conduct prejudicial to the best interest of service together with Executive Assistant IV Jethro Lindo, Municipal Accountant Venus Carlos and Cash Clerk/Disbursing Officer Nilda Ferrando, of the same municipality. The charges stemmed from a complaint[2] dated October 25, 2004 filed before the Civil Service Commission by Leonor Otagan, the designated Human Resource Officer of the Municipality of Lingig alleging that sometime in April 2004, the municipal accountant allowed the cash clerk disbursing officer to advance cash in the amount of P2,327,291.32 for salaries and honorarium even without attachments and job orders; that the alleged employees listed on the job order did not really exist nor were they visibly reporting to the offices; and that they were not even aware that they were employed by the agency. Otagan averred that the acceptance and cognizance by the executive assistant, the municipal accountant, the municipal budget officer and the disbursing officer are grounds for violation of the Civil Service law and rules.

Beforehand, however, the Office of the Ombudsman already received a letter-complaint dated October 21, 2004 from Rito Orillo, a member of the Sangguniang Bayan of Lingig requesting an investigation on the alleged payment of honoraria for job order workers who are purportedly fictitious.

Consequently, the Office of the Ombudsman requested that the Commission on Audit conduct an investigation on the allegations. Per November 16, 2005 fact-finding audit/investigation report,[3] it was found that the municipality paid per diems and honorarium on April 2004 covering the months January 2004 to April 2004 amounting to P1,610,800.00 to 101 job order employees who were dummies per admission by the municipal

mayor; and that the municipality paid P1,610,800.00 for alleged intelligence expenses even if there was no provision for Confidential/Intelligence Fund in the 2004 Annual Budget. The audit team likewise found that at the time the payments of the salaries of the supposed confidential employees under the job order were made in April 2004, the job orders were not yet signed and supporting documents were not yet accomplished since it was only in June of the same year when Otagan, the HRO, was approached and requested to sign the job orders; and that it was only in August 2004 that the cash advance was liquidated based on job orders prepared and signed by the executive assistant and not by Otagan. Considering that there was no job order, then, there was really no hiring of job order employees, thus, the names appearing in the payroll are non-existent and the payment therefore is illegal.

From the foregoing findings, COA recommended not only for the disallowance of the P1,610,800.00 disbursement but also to hold the public officers liable including herein petitioner for certifying the existence of obligation in the job orders despite the fact that there were no job order employees hired. The complaints unit of the Office of the Ombudsman-Mindanao supported the filing of the appropriate cases against the officials involved.[4]

For his defense, the petitioner maintained that his authority was only limited to certifying the existence of an appropriation; and per Sangguniang Bayan Resolution No. 229 series of 2003, adopting the annual LGU budget for CY 2004, an appropriation of P1,000,000.00 for National Security Mission Projects and Initiatives and P450,000.00 for Peace and Order and Public Safety are incorporated therein.

The Office of the Ombudsman rendered the assailed decision holding that it cannot consider herein petitioner and his colleagues to have acted in good faith; that the petitioner certified as to the existence of appropriation in the allotment and obligation slips in June 2004 for the honoraria and in April 24, 2004 for the per diems to cover the cash advance drawn earlier on April 12, 2004; that he participated in the preparation of the job order contract because he certified on the existence of the appropriation providing the basis of the payroll submitted as liquidation for the cash advance; and that he cannot deny knowing that the transaction did not follow the proper and regular documentation.

The petitioner and the other implicated officials filed a motion for reconsideration of the Ombudsman decision. However, the petitioner withdrew his motion and instead opted to file the present petition for review. The Office of the Ombudsman partly granted the motion for reconsideration of the other implicated employees and the penalty of dismissal was reduced to a suspension of one (1) year being their first offense per Order dated February 24, 2011.[5]

Meanwhile, petitioner comes to Us maintaining that the mayor justified the cash advance as necessary, reasonable, and lawful as contracts for job orders under peace and order funds and national security mission funds; that his certification was only on the existence of the appropriation and not on the obligation which is the sole function of the municipal accountant; and that there indeed were approved appropriations from where the amount for the payment of the job orders could be sourced. He added that he had no participation in drawing and issuing checks for cash advances nor did he intervene in the normal and regular processing thereof; that he could not have known whether the amount covering the job orders were already advanced; and that there was no evidence that he participated in the alleged irregularities after he certified the appropriations.

Our Ruling

Petition is with merit.

Under Section 475 (b) of the Local Government Code, the budget officer is mandated to perform the following duties, among others:

- Prepare forms, orders and circulars embodying the instructions on budgetary and appropriation matters for the signature of the governor or mayor, as the case may be;
- Review and consolidate the budget proposals of different departments and offices of the local government unit;
- Assist the governor or mayor, as the case may be, in the preparation of the budget and during budget hearings;
- Study and evaluate budgetary implications of proposed legislation and submit comments and recommendations thereon;
- Submit periodic budgetary reports to the Department of Budget and Management;
- Coordinate with the treasurer, the accountant, and the planning and development coordinator for the purpose of the budgeting;
- Assist the sanggunian concerned in reviewing the approved budgets of component local government units;
- Coordinate with the planning and development coordinator in the formulation of the local government unit development plan.

In addition to the above enumeration, the budget officer is also tasked to certify as to the existence of an appropriation that has been legally made for the purpose[6] such that no money shall be disbursed unless the local budget officer has already certified such existence. An appropriation has been defined as an authorization made by ordinance, directing the payment of goods and services from local government funds under specified conditions or for some specific purpose.[7]

A careful perusal of the evidence adduced shows that there indeed was an appropriation for projects, programs and activities totaling P6,717,661.85 to be funded from the 20% municipal development fund of the Municipality of Lingig. On the annual investment plan attached thereto, P1,000,000.00 was allotted to the national security mission projects and initiative while P450,000.00 was allocated for peace and order and public safety. As indicated in the investment plan, the national security mission projects include the cost of services which are confidential in nature to carry on administrative activities and other national security mission projects or undertakings. On the other hand, peace and order and public safety covers the maintenance of peace and order condition and the public safety of the municipality, including the administration of peace and order council and the conduct of its regular meeting and the administration of the people's law enforcement board. This was further approved by the sangguniang panlalawigan.

Accordingly, there was sufficient basis for the petitioner to certify as to the existence of an appropriation for the questioned expenses. Per reply by the municipal mayor, he denied that the listed employees were fictitious but rather that he cannot divulge their identities since they are confidential agents who carry out secret missions involving constant monitoring and surveillance to combat insurgency and terrorism. Such description was categorized under the national security mission projects and initiative and the peace and order and public safety which were allocated budgets or appropriations per sanggunian resolutions. The inclusions in the national security mission projects and initiative provide a budget for cost of such services, hence, the petitioner's certification of the appropriation's availability and approval.

We note that the COA made the petitioner liable for certifying the existence of appropriation in the Job Order Contracts despite that no workers were hired through job order contracts. However, no evidence was adduced to show that the petitioner was aware of the alleged cash advance and ghost employees. His participation therein was not clearly established. In several cases, cash had been advanced and disbursed even without the knowledge of the

budget officers and this proves that disbursements may be made even without the budget officer being aware thereof, albeit unlawful. In the instant case, there was no substantial proof that the petitioner was aware that the vouchers upon which he certified the existence of an appropriation was already issued a check beforehand with the amount already advanced. Again, the petitioner certifies not on the existence of the obligation but as to the existence of an appropriation, which, in herein case, was duly approved. The law is unequivocal on this. In *People v. Pantaleon*,^[8] the Supreme Court held that as safeguard against unwarranted disbursements, certifications are required from: (a) the local budget officer as to the existence and validity of the appropriation; (b) the local accountant as to the legal obligation incurred by the appropriation; (c) the local treasurer as to the availability of funds; and (d) the local department head as to the validity, propriety and legality of the claim against the appropriation. Based thereon, it is not within the petitioner's task to determine whether the appropriation he certified as existing is used for a legal obligation as that is the accountant's and the local department head's mandate. There is no decree for the budget officer to ensure the accuracy of the vouchers. In the case of *Payabyab v. People*,^[9] the budget officer therein was exonerated of the charges on the ground that her signature on the voucher as to the availability of fund is not considered as part of the standard operating procedure and that the prosecution therein failed to establish that her responsibilities include reviewing her subordinate's certifications in the disbursement vouchers.

In administrative proceedings, the quantum of proof necessary for a finding of guilt is substantial evidence or such relevant evidence as a reasonable mind may accept as adequate to support a conclusion.^[10] Herein respondents fell short in proffering such quantum of proof. With the complainants in the administrative case lies the burden of proof to establish their cause of action.^[11]

All told, the charges of dishonesty, grave misconduct and conduct prejudicial to the best interest of service against the petitioner was not substantially proven to warrant his dismissal from service.

WHEREFORE, the instant petition is GRANTED. The March 31, 2009 Decision of the Office of the Ombudsman-Mindanao with respect to Antonio Consuegra Saligumba is REVERSED and SET ASIDE.

SO ORDERED.

Camello, (Chairperson), and Perez, JJ., concur.

[1] Rollo, pp. 27-111.

[2] Rollo, pp. 200-203.

[3] Ibid, pp. 179-191.

[4] Supra, pp. 195-197.

[5] Supra, pp. 418-443.

[6] Section 344, Local Government Code.

[7] Ibid, Section 306.

[8] G.R. Nos. 158694-96, March 13, 2009.

[9] G.R. No. 171776, July 18, 2012.

[10] *GSIS v. Mayordomo*, G.R. No. 191218, May 31, 2011.

[11] Balasbas v. Monayao, G.R. No. 190524, February 17, 2014.

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.