

ARMANDO F. BERNARDO, PETITIONER, VS. COURT OF APPEALS, CIVIL SERVICE COMMISSION AND LAND BANK OF THE PHILIPPINES, RESPONDENTS.

G.R. No. 124261. May 27, 2004

Ponente: CALLEJO, SR., J.

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CALLEJO, SR., J.:

This is a petition for review on certiorari filed under Rule 45 of the Rules of Court, as amended, assailing the Decision[1] of the Court of Appeals in CA-G.R. SP No. 38318.

The undisputed facts of the case are as follows:

Petitioner Armando F. Bernardo entered the government service on November 5, 1975 as Claims Adjuster of the Land Bank of the Philippines (LBP), Baliuag Branch, a government-owned and controlled corporation. In 1986, he was the Head of the Loans and Discount Division of the bank. He also maintained Savings Account No. 28-110 with the said branch.

On January 27, 1986, Bernardo deposited the amount of P500,000 in his savings account.[2] After making the said deposit, he photocopied that page in his bank passbook where the deposit of P500,000 was reflected and, on the same day, withdrew the said amount. He also executed, in his capacity as treasurer-in-trust of the Markay Trading and Manpower Services, Inc. (MTMSI), a Treasurer's Affidavit, falsely certifying that:

... at least 25% of the authorized capital stock of the corporation has been subscribed and 25% of the total subscription has been paid and received by me in cash or property in the amount of P500,000.00 in accordance with the Corporation Code.[3]

On the same day, Bernardo, still in his capacity as treasurer-in-trust of the said corporation, executed a letter-authority to the Securities and Exchange Commission (SEC), worded as follows:

This is to authorize your office to examine and verify the deposit in the Land Bank of the Philippines, Baliuag, Bulacan, in my name as Treasurer-in-Trust for Markay Trading and Manpower Services in the amount of Five Hundred Thousand Pesos only (P500,000.00) representing the paid-up capital of the said corporation, which is in the process of incorporation.

This authority is valid and inspection of said deposit may be made even after the issuance of certificate of incorporation to the company.

Should the deposit be transferred to another bank prior to after (sic) incorporation this letter will also serve as authority to verify and examine the same.

The representative of the Securities and Exchange Commission is also authorized to examine the pertinent books and records of accounts of the corporation as well as all supporting papers to determine the utilization and disbursement of the paid-up capital.[4]

On January 30, 1986, the Articles of Incorporation of the MTMSI was registered with the SEC.[5] Bernardo signed the said articles[6] and was one of its incorporators.[7] It also appears in the said articles of incorporation that Bernardo was elected as a member of the Board of Directors.[8] Bernardo also executed an affidavit that he was elected treasurer of the corporation. [9]

It turned out that while Bernardo was an elected treasurer of MTMSI, he never opened an account with the LBP, Baliuag Branch, for the account of the said corporation.[10] In the meantime, Bernardo was promoted to the position of Assistant Branch Manager.

On September 18, 1989, the LBP, through its president, Deogracias N. Vistan, filed a formal charge against Bernardo charging him of gross neglect, grave misconduct, conduct prejudicial to the best interest of the bank, and serious violation of Civil Service Commission (CSC) rules and regulations, thus:

- That on or about and during the period January 1 – 31, 1986 or prior thereto or subsequently thereafter and while then and there wittingly, knowingly, and voluntarily indulged in the pursuit of private business by making yourself one of the incorporators, allowing and accepting membership in the board of directors and being elected and accepted the position of treasurer of a certain corporation called Markay Trading and Manpower Services, Inc. which is duly registered with the Securities and Exchange Commission on January 30, 1986, without the permission and authority required by the Civil Services rules and regulations.

- That on or about and during the aforementioned period, and while then duly employed with the Land Bank of the Philippines, you did then and there wittingly, knowingly, voluntarily, and with utter bad faith attested and declared under oath in an official document denominated as “Treasurer’s Affidavit,” viz: “I hereby certify under oath that at least 25% of the authorized stock of the corporation has been subscribed and at least 25% of the total subscription has been paid and received by me, in cash or property in the amount of not less than P5,000.00, in accordance with the Corporation Code,” and in another official document to support the aforesaid declaration, you likewise attested and declared that the said corporation of which you were the duly elected Treasurer has a deposit with the Land Bank of the Philippines, Baliuag, Bulacan, in your name as Treasurer-in-Trust for Markay Trading and Manpower Services, in the sum of Five Hundred Thousand Pesos Only (P500,000.00) representing the alleged paid-up capital of the said corporation, which is in the process of incorporation, when in truth and in fact, you know fully well that such statements were false the truth of the matter being that there was neither any such cash or property ever paid and received by you as the duly elected Treasurer representing alleged paid-up capital stock of the mentioned corporation nor any deposit of the sum of P500,000.00 with the Land Bank of the Philippines, Baliuag, Bulacan, in your name as Treasurer-in-Trust for Markay Trading and Manpower Services.

The aforementioned acts committed by you are grounds for disciplinary action under Article IX, Section 36, P.D. No. 807, particularly par. (b), sub- pars. (3), (4), (24), and (27), and attended with the aggravating circumstance of habituality.[11]

During the formal investigation by Hearing Officer Manuel A. Osias, evidence was presented that during the period of November 13, 1986 to August 24, 1987, checkbooks of MTMSI were signed by Bernardo, as treasurer, and his wife. Bernardo adduced in evidence the affidavits of Saturnino Dimatangal and Alicia Atienza, incorporator and cashier of MTMSI, respectively, declaring that only Maricar Butalid managed and operated the corporation after its establishment and that Bernardo was never seen in the offices of the corporation. Bernardo testified that he did not actually own any shares of stocks in MTMSI, nor was he ever elected to any position of the corporation. He declared that sometime during the last week of January 1986, he was approached and invited to be an incorporator of the MTMSI. He stated that he was almost convinced, but rejected the invitation on January 27, 1986. He also claimed that since he did not engage in business, he did not secure the permission of the

LBP.

On October 10, 1990, the hearing officer issued a resolution with the following findings and recommendation:

After due examination of the facts as borne by the testimonial and documentary evidence gathered and presented by both Complainant and Respondent, Respondent is found guilty on both counts. Firstly, for engaging in business, occupation or vocation without securing the permission of the Land Bank in violation of Sec. 36 of P.D. 807 and, secondly, for committing acts of falsification amounting to GRAVE MISCONDUCT in office.

In the determination of the penalties to be imposed, mitigating and aggravating circumstances attendant to the commission of the offense have been considered.

Aside from this pending administrative case, Respondent has two (2) other administrative cases pending final resolution. Thus, we cannot consider this administrative case as his first offense to merit a mitigating circumstance in his favor. However, we should consider his nineteen (19) years in the government service as one mitigating circumstance. On the other hand, in committing these offenses, Respondent utilized the facilities of the Bank and took advantage of his official position in perpetrating said offenses which are considered as two (2) separate aggravating circumstances.

Furthermore, since the Respondent is found guilty of both counts, the penalty imposed should be that corresponding to the most serious charge, which is GRAVE MISCONDUCT in office and the first offense which is less grave in character can be considered as an aggravating circumstance.

Considering all of the three (3) aggravating circumstances with only one (1) mitigating circumstance to offset one (1) aggravating circumstance, it is hereby recommended that the gravest penalty should be imposed against the Respondent pursuant to P.D. 807.

WHEREFORE, it is respectfully recommended that Respondent ARMANDO BERNARDO be meted out a penalty of FORCED RESIGNATION with the attendant administrative disabilities inherent thereto.[12]

The LBP approved the recommendation of the hearing officer. Bernardo appealed to the Merit Systems Protection Board (MSPB) which rendered a decision affirming the resolution of the LBP, but modified it in that he was found guilty of misrepresentation of a material fact amounting to dishonesty for engaging directly in a private business without the permission required by the CSC rules and regulations. It, likewise, affirmed the penalty of dismissal from the service imposed by the LBP. Bernardo filed a motion for reconsideration as well as a supplement to the said motion, but the Board denied the same. Bernardo appealed to the CSC on the following grounds:

- The MSPB decision failed unconditionally to consider the grounds raised in the Addendum to Motion for Reconsideration;
- LBP and MSPB erred in finding that he did not seek permission in joining the corporation as treasurer;
- The decision of LBP as affirmed by the MSPB was excessively harsh, unfounded and not supported by relevant and appropriate law.[13]

On November 17, 1992, the CSC issued Resolution No. 92-1834 affirming the penalty meted on him by the MSPB on its finding that Bernardo was guilty of grave misconduct, conduct prejudicial to the best interest of the service, and engaging in private business without prior authority from the head of office. But the CSC anchored its finding of Bernardo's guilt for grave misconduct and conduct prejudicial to the best interest of the service on the following ground:

... However, it is noted that Bernardo on the same day he made the deposit also withdrew the same. He

admitted that the said deposited amount represented the paid up capital of the corporation and he held the said amount as the treasurer-in-trust of MTMSI. If that is so, the said amount deposited could not be withdrawn prior to the issuance of SEC Registration and without the Resolution of the Board of Directors. Thus, Bernardo made use of his being an employee of the Bank to do this irregular act. His being able to deposit and withdraw on the same date the amount representing the supposed paid up capital of the MTMSI could not have been effected if he was not connected with that Bank. For abusing the trust and confidence of his employer, Bernardo has committed Grave Misconduct and Conduct Prejudicial to the Best Interest of the Service.

WHEREFORE, foregoing premises considered, the Commission resolves to find Armando Bernardo guilty of Grave Misconduct, Conduct Prejudicial to the Best Interest of the Service and engaging in private business without prior authority from the head of office. He is hereby meted out the penalty of dismissal from the Service. The decision of the MSPB, with respect to the imposition of the penalty, is hereby affirmed.[14]

The CSC absolved Bernardo of the charge of dishonesty in connection with his execution of the treasurer's affidavit and the letter of authorization to the SEC. Bernardo filed a motion for reconsideration of the resolution on the following grounds:

- The acts of the respondent which was the basis for the finding of guilt was not raised in the formal charge which amounted to the violation of his right to due process;
- The acts of the respondent are not irregular or violative of any existing Civil Service law and rules;
- The penalty of dismissal is excessive and therefore unjust.[15]

Bernardo argued that he was deprived of his right to due process because he was found administratively guilty for acts which were not included in the formal charges lodged against him by the LBP, his employer. On May 31, 1993, the CSC issued Resolution No. 93-2008 denying the said motion for lack of merit.

Bernardo questioned the ruling via a petition for certiorari in this Court, thus:

- The CSC Resolutions were promulgated in violation of the petitioner's constitutional right to due process;
- The CSC and LBP Resolutions have no factual or legal basis;
- The penalty of dismissal imposed on the petitioner is unwarranted, unjust and excessive.[16]

The Court gave due course to the petition but referred the same to the Court of Appeals for disposition, pursuant to Administrative Circular No. 1-95.

On March 20, 1996, the CA rendered a decision dismissing the petition for lack of merit.

In his petition in the case at bar, the petitioner raises two issues: (a) whether or not the CA erred in affirming the resolution of the CSC that he violated Section 36(b)(24) of P.D. No. 807, implemented in Section 14, Rule XVIII of the CSC Rules and Regulations; and, (b) whether or not the petitioner was deprived of his right to due process when the CA affirmed the resolution of the CSC finding him administratively guilty of grave misconduct and conduct prejudicial to the best interest of the service based on acts not covered by the formal charges lodged against him.

On the first issue, the petitioner avers that he resigned from the MTMSI even before the corporation started its business operations. He asserts that there is no evidence on record that he actually engaged in business. We do not agree. The evidence on record shows that he was not only an incorporator, but was also a member of the Board of Directors and was, in fact, the treasurer of MTMSI. Even after the incorporation of the MTMSI, the petitioner remained as a stockholder and a member of the Board of Directors. He was even elected treasurer of the

corporation. He and his wife signed check vouchers of the corporation during the period of November 16, 1986 to August 24, 1987:

Bernardo claims that his alleged act of engaging directly in a private business without the required permission was committed only during the incorporation stage of MTMSI. This is, however, belied by the numerous check vouchers of MTMSI for the period from November 13, 1986 to August 24, 1987 wherein the name and signature of Bernardo or his wife appeared. Thus, the affidavits issued by Saturnino Dimatangal and Alicia Atienza, who were allegedly Incorporator and Cashier, respectively, of MTMSI, attesting that only one Maricar Butalid ran and operated the business and that Bernardo and other incorporators resigned right after its Incorporation, and that Mr. Bernardo was never seen by Atienza in the office of MTMSI, are of no significance. The finding therefore that he engaged directly in a private business without prior permission from the head of office as required by Civil Service rules and regulations is proven. The records of the case are replete with facts and documents clearly belying respondent's assertion that he merely attempted to join this corporation.[17]

The petitioner also admitted that before he engaged in business, he failed to secure the permission of his employer:

Q.

Atty. Barican

– As an Official of the Land Bank, are you aware of the fact that you should obtain a permit/secure permission from the competent authority of the Land Bank of the Philippines in order that you can act as an incorporator of the corporation?

A. Mr. Bernardo – I know I must secure if I really have to involve in the business, but ...

Q.

– Did you, in fact, ask or solicit for any permission or permit?

A.

– I did not, Sir.[18]

On the second issue, the petitioner contends that there is no legal and factual basis for the decisions of the MSPB and the LBP, as well as the penalty of dismissal imposed on him. He avers that the formal charges against him were as follows: (a) engaging in business without the permission of his employer, the LBP; (b) stating under oath in his treasurer's affidavit that as treasurer-in-trust, he received P500,000 as paid up capital of the MTMSI, and declaring in his letter to the SEC that he had deposited the said amount under his name as treasurer-in-trust of the corporation in the LBP, Baliuag Branch, which declaration was false because he did not deposit the same in his name as treasurer-in-trust of the corporation with the said branch of the bank. The petitioner asserts that he was never charged of depositing P500,000 in his name as treasurer-in-trust of the corporation, and of withdrawing the money on the same day without any board resolution authorizing him to do so prior to the registration of the corporation's Articles of Incorporation with the SEC. Despite this, the CSC found him administratively guilty of grave misconduct and conduct prejudicial to the best interest of the service based on the said acts. The petitioner posits that he was deprived of his right to be informed of the charge against him and to adduce evidence in his defense. He avers that consequently, the CSC erred in finding him administratively guilty of grave misconduct and of conduct prejudicial to the best interest of the service. On this issue, the CA ruled, viz:

Petitioner argues that the acts invoked by the CSC as constituting the offense of grave misconduct and conduct prejudicial to the best interest of the service were not raised in the formal charge.

The decision of the CSC was based on the facts borne out by the records of this case. It should be noted that the LBP, MSPB and CSC all agree that herein petitioner committed serious breaches of Civil Service rules and regulations, which findings were all based on the same factual issues raised and proven in the course of the proceedings. The only difference is how these three adjudicating bodies denominated the offense arising from petitioner's unlawful acts. Said petitioner had actual knowledge of said factual issues and had every opportunity to refute them but failed to do so.

Assuming, in gratia argumenti, that the CSC's initial decision was defective as argued by petitioner, such defect was nevertheless cured when petitioner filed a Motion for Reconsideration and Supplemental Motion for Reconsideration. As held in *T. H. Valderama & Sons, Inc. v. Drilon* (181 SCRA 308), denial of due process cannot be successfully invoked where a party was given the chance to be heard on his motion for reconsideration.

Being a public officer, petitioner is enjoined by no less than the highest law of the land and his employer (LBP) "at all times to be accountable to the people and serve with utmost responsibility, integrity, loyalty and efficiency" in such a manner as to be above suspicion of irregularities (Art. XI, Sec. 1 of the 1987 Constitution).[19]

We agree that the CSC erred in finding the petitioner administratively liable for depositing P500,000 in his name as treasurer-in-trust of MTMSI, and withdrawing the amount prior to the incorporation thereof in the absence of any resolution of its Board of Directors authorizing him to do so, although not alleged in the formal charges. The petitioner was deprived of his right to be informed of the charges against him, and to accord him the right to adduce evidence to controvert the said charges.

However, we agree with the CA that the CSC did not err in finding the petitioner guilty of grave misconduct and conduct prejudicial to the best interest of the service based on the evidence on record.

We reject the petitioner's contention that there was no legal and factual basis for the decision of the MSPB and the resolution of the CSC. The respondent LBP adduced the requisite quantum of evidence to prove the second charge. Per certificate of the LBP, Baliuag Branch, the petitioner had no deposit account as treasurer-in-trust of MTMSI in the said bank.[20] The petitioner deposited the amount of P500,000 in his personal account, Savings Account No. 28-110 on January 27, 1986.[21] This transaction was reflected in his passbook. A cursory reading of the said page would lead one to conclude that the petitioner had deposited the said amount, without disclosing, however, that he also withdrew the said amount on the same day. The petitioner thus made a false statement in his January 27, 1986 Letter to the SEC, when he stated that as treasurer-in-trust of the MTMSI he had deposited P500,000 in his account in the LBP, Baliuag Branch, when the truth of the matter was, the money was deposited in the petitioner's personal savings account and was also withdrawn on the same day.

The petitioner himself admitted, on cross-examination, that he deposited the said amount not in his capacity as the treasurer-in-trust of the corporation:

Atty. Samson:

Hindi mo ito idinipositado para ma-issue yung certification to the effect that you have in your account P500,000.00?

Mr. Bernardo: No Ma'am. Because that cannot be possible inasmuch as the money was placed in my savings account not as treasurer-in-trust.

Because in order for the bank to give a certification as treasurer-in-trust, the officers must jointly sign the account, the signature card of the Branch. But in that case, that is a savings account – personal account.[22]

We thus agree with the MSPB in holding that by his actuations, the petitioner is guilty of dishonesty:

Relative to the third and fourth contentions of the appellant, the Board finds that the Resolution approved by the Land Bank was based on the evidence/documents presented and submitted by the complainant and respondent as well as the testimonies of the witnesses to the case. The statement of respondent Bernardo in his own sworn affidavit certifying that at least 25% of the authorized capital of the Markay Trading and Manpower Services, Inc. has been subscribed and at least 25% of the total subscription has been paid and received by him, in cash or property, as the duly elected treasurer of said corporation, is not true. There is no showing that Bernardo ever paid and received such cash or property. His letter addressed to the Securities and Exchange Commission (SEC), authorizing the latter to examine and verify that the MTMSI has a deposit with the LBP, Baliuag Branch, Baliuag, Bulacan, amounting to Five Hundred Thousand Pesos (P500,000.00) in his name as a Treasurer-in-Trust is contradictory to his statement during the cross-examination conducted by Atty. Melissa M. Samson (Prosecutor), he admitted as follows:

Atty. Samson: “Hindi mo ito idiniposit, para ma-issue yung certification to the effect that you have in your account the P500,000.00?”

Mr. Bernardo: “No ma’am. Because that cannot be possible inasmuch as the money was placed in my savings account not as treasurer-in- trust. Because in order for the bank to give a certification as treasurer-in- trust, the officers must jointly sign the account, the signature card of the Branch. But in that case, that is a savings account – personal account.”

(TSN, April 25, 1990, page 27)

Moreover, the LBP Baliuag Branch Cashier and Branch Manager clearly certified that respondent Bernardo has a savings account with the said Bank in his personal capacity but not as Treasurer-in-Trust of Markay Trading and Manpower Services, Inc.

The inconsistent statements of Bernardo destroys his credibility, putting the same into serious doubt due to its weakness. The Supreme Court repeatedly ruled that “Contradictory and inconsistent statements on material points render testimonies doubtful.” (People of the Phil. vs. Quezon, 142 SCRA 362)

The Board finds that this is a case of Misrepresentation amounting to Dishonesty and not Falsification of Official Documents. Misrepresentation is defined as a false statement about material fact in any contract or other transaction that misleads the party to whom it is made. Similarly, Dishonesty is the concealment or distortion of truth in a matter of fact. It signifies absence of integrity, a disposition to betray, cheat deceive or defraud, bad faith (Arca vs. Lepanto Consolidated Mining Company, CA-G.R. No. 17679- R, November 24, 1958.) To warrant conviction for Falsification of Official Documents in the instant case, the respondent must have acted in his capacity as an employee or official of the LBP and must have altered the genuine document or execute the false document relevant to or in connection with the performance of his duty as such. It is clear from the records that Bernardo acted in his capacity as Treasurer of MTMSI, hence, the Board finds him guilty of Misrepresentation amounting to Dishonesty. In misrepresentation of a material fact, he made it appear that his personal account in LBP belongs to the MTMSI placed in his name as Treasurer-in- Trust, for purposes of issuance of certificate of incorporation, by the SEC and by concealing the truth he committed dishonesty or deceit and put the integrity of the Bank in jeopardy to the prejudice of the banking operation and to the damage of the creditors, if any, of the corporation.[23]

In fine, we hold that the evidence extant in the records of this case is sufficient to support a finding that the petitioner is, indeed, guilty of the offenses lodged against him. By his conduct, the petitioner violated the yardstick of public service imposed in Section 1, Article XI of the Constitution which enunciates the state policy of promoting a high standard of ethics and utmost responsibility in the public service.[24] Being a public officer, the petitioner is enjoined by no less than the highest law of the land and his employer, the LBP, to uphold public

interest over his personal interest at all times. This Court has categorically pronounced that “the nature and responsibilities of public officers enshrined in the 1987 Constitution and oft-repeated in our case law are not mere rhetorical words, not to be taken as idealistic sentiments but as working standards and attainable goals that should be matched with actual deeds.”[25]

The petitioner’s claim that since the acts imputed as constituting the offense of grave misconduct were not connected with the performance of his duty as an LBP employee or as a government employee for that matter, the LBP and the CSC had no jurisdiction over the complaint against him, was correctly brushed aside by the respondent CA. We have held that the causes which warrant the dismissal of a civil servant need not necessarily be work-related or committed in the course of the performance of duty by the person charged. In *Remolona v. Civil Service Commission*,[26] we ratiocinated that:

... [I]f a government officer or employee is dishonest or is guilty of oppression or grave misconduct, even if said defects of character are not connected with his office, they affect his right to continue in office. The Government cannot tolerate in its service a dishonest official, even if he performs his duties correctly and well, because by reason of his government position, he is given more and ample opportunity to commit acts of dishonesty against his fellow men, even against offices and entities of the government other than the office where he is employed; and by reason of his office, he enjoys and possesses a certain influence and power which renders the victims of his grave misconduct, oppression and dishonesty less disposed and prepared to resist and to counteract his evil acts and actuations. The private life of an employee cannot be segregated from his public life. Dishonesty inevitably reflects on the fitness of the officer or employee to continue in office and the discipline and morale of the service. (*Nera v. Garcia*, 106 Phil. 1031 [1960].)

...

The principle is that when an officer or employee is disciplined, the object sought is not the punishment of such officer or employee but the improvement of the public service and the preservation of the public’s faith and confidence in the government. (*Bautista v. Negado*, 108 Phil. 283 [1960].)

The rule is that the findings of fact of administrative bodies, if based on substantial evidence, are controlling on the reviewing authority. It is settled that it is not for the appellate court to substitute its own judgment for that of the administrative agency on the sufficiency of the evidence and the credibility of the witnesses. Administrative decisions on matters within their jurisdiction are entitled to respect and can only be set aside on proof of grave abuse of discretion, fraud or error of law.[27] None of these vices has been shown in this case. As we held in *Pabu-aya v. Court of Appeals*: [28]

... Factual findings of administrative agencies are generally held to be binding and final so long as they are supported by substantial evidence in the record of the case. It is not the function of the Supreme Court to analyze or weigh all over again the evidence and credibility of witnesses presented before the lower court, tribunal or office. The Supreme Court is not a trier of facts. Its jurisdiction is limited to reviewing and revising errors of law imputed to the lower court, its findings of fact being conclusive and not reviewable by this Court. ...[29]

IN LIGHT OF ALL THE FOREGOING, the petition is DENIED. The March 20, 1996 Decision of the Court of Appeals in CA-G.R. SP No. 38318 insofar as consistent with this decision of the Court is hereby AFFIRMED.

SO ORDERED.

Quisumbing, (Acting Chairman), Austria-Martinez, and Tinga, JJ., concur.
Puno, (Chairman), J., on official leave.

[1] Penned by Associate Justice Jorge S. Imperial with Associate Justices Lourdes K. Tayao-Jaguros and B.A. Adefuin-De la Cruz concurring.

[2] Exhibit “E.”

[3] Exhibits “B” & “B-1.” (Underscoring supplied.)

[4] Exhibit “C.”

[5] Exhibit “A.”

[6] Exhibit “A-11.”

[7] Exhibit “A-3.”

[8] Exhibit “A-10.”

[9] Exhibits “B” and “B-1.”

[10] Exhibit “D.”

[11] CA Rollo, pp. 28-29.

[12] Id. at 44-45.

[13] Id. at 22.

[14] Id. at 24.

[15] Id. at 25.

[16] Id. at 5-6.

[17] Rollo, pp. 59-60.

[18] CA Rollo, p. 37.

[19] Rollo, p. 42.

[20] Exhibit “D.”

[21] Exhibit “E.”

[22] CA Rollo, pp. 41-42.

[23] Rollo, pp. 54-55.

[24] Section 1, Article XI of the 1987 Constitution provides:

Section 1. Public office is a public trust. Public officers and employees must, at all times, be accountable to the people, serve them with utmost responsibility, integrity, loyalty, and efficiency, act with patriotism and justice, and lead modest lives.

[25] RTC Makati Movement Against Graft and Corruption v. Dumlaog, 247 SCRA 108 (1995).

[26] 362 SCRA 304 (2001).

[27] Dadubo v. Civil Service Commission, 223 SCRA 747 (1993).

[28] 356 SCRA 651 (2001).

[29] Id. at 657.

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