

CIVIL SERVICE COMMISSION, PETITIONER, VS. FLORELIO U. MANZANO, RESPONDENT.

G.R. NO. 160195. October 30, 2006

Ponente: CHICO-NAZARIO, J.

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CHICO-NAZARIO, J.:

In this Petition for Review on Certiorari[1] under Rule 45 of the Revised Rules of Court, petitioner Civil Service Commission seeks to reverse the Decision dated 26 October 2001[2] and Resolution dated 9 September 2003[3] of the Court of Appeals, which set aside Resolution No. 97-4646 dated 18 December 1997[4] issued by the petitioner. In its Decision and Resolution, the Court of Appeals ordered the petitioner to reinstate and give due course to the appeal of respondent Florelío U. Manzano from the resolution/decision of the Board of Directors of the Land Bank of the Philippines (LBP) dismissing respondent from the service for grave misconduct and conduct grossly prejudicial to the best interest of service under the Civil Service Law.

Culled from the records are the following facts:

Respondent was employed by the LBP starting as an Agrarian Reform Technologist, then Credit Investigator, until he became a Department Manager II of the LBP Mt. Province Field Office (LBP-MPFO), the last position he held therein until he was dismissed from the service by the LBP on 25 October 1996.[5]

On 16 June 1994, Prudencio J. Elegado (Elegado), Department Manager II and successor of respondent at the LBP-MPFO, wrote a letter to the LBP Senior Vice-President for Field Operations Division, reporting widespread irregularities in the conduct of lending operations in his area.[6] In response to the report, the Security and Transport Department (STD) of the LBP conducted an investigation. Based on the information gathered and submitted by the STD, the Judicial Cases Investigation and Legal Research Office (JCILRO) of the LBP found the following facts:

- That during its initial operation in 1990, LBP-Mt. Province Field Office released Sixteen Million Pesos (P16,000,000.00) worth of agricultural/production loans to different farmer's associations/cooperatives in their area of operations; in 1991, total releases amounted to Sixty Million Pesos (P60,000,000.00); and in 1992, loan releases reached Forty-Six Million Pesos (P46,000,000.00);

- That when these loans became due and collectible, the Field Office started to encounter difficulties/hardships in its collection efforts considering that many members/sub-borrowers of the cooperative denied having received the proceeds of the loan. Upon investigation, it was found out that the said problem was caused by the following operational lapses;

a)

Non-cooperative members and non-residents of the locality and even fictitious names of persons were included as bona fide sub-borrowers in the Farm Plan and Budget and became beneficiaries of the loan;

b)

Loan releases were made on a lump sum basis directly to the officers of the cooperatives in violation of the Bank's policy that agricultural loan proceeds shall be deposited in a special savings deposit of the borrowing cooperative(s) and withdrawal therefrom should be on a staggered basis, in accordance with the schedule as reflected in the Farm Plan and Budget. This practice tempted the officers of the cooperative(s) to misappropriate loan proceeds, thereby depriving the legitimate coop members of their share;

c)

In most cases, loan proceeds were used by the cooperative(s) to settle/pay-off its maturing/outstanding loan with LBP or in some cases, with outside financiers instead of re-lending it to its members-borrowers in accordance with the terms and conditions stated in the approved Credit Facilities Proposal.[7]

In light of the afore-stated discoveries, and pursuant to Section 36, Presidential Decree No. 807, as amended, otherwise known as the Civil Service Decree of the Philippines, the LBP, through its President and Chief Executive Officer, Jesli A. Lapus (Lapus), instituted administrative cases against respondent and two other officers of the LBP-MPFO, namely, Menard Edgar M. Olegario (Olegario), the Chief of Loan and Discount Division, and Manuel G. Guiao (Guiao), who was then the Chief of Field Operations Division.[8] On 3 April 1995, respondent was formally charged with grave misconduct and conduct grossly prejudicial to the best interest of the service. The formal charge reads:

That on or about and during the period January 1990 to June 1992, you, while then the Head of LBP-Mt. Province Field Office and the Chairman of Field Operations Credit Committee (FOCC), taking advantage of your position as such, approved the production loan applications of Pasbol MPCI, Coputan MPCI and Balicanao MPCI, among others, despite your knowledge that the loan proceeds will be used by the aforementioned cooperatives to settle/pay-off their maturing financial obligation with LBP clearly in contravention with the terms and conditions as provided for under the Consolidated Farm Plan and Budget and in the Credit Facilities Proposal.

In view of the failure of the individual cooperative members to receive their share in the loan proceeds, they refused to pay the same. Resultantly, the cooperatives loan obligation became past due and have remained unpaid and uncollected.

Records likewise revealed that in many instances, you instructed your staff not to incorporate their adverse findings (call report) in the loan folder of the borrowing cooperatives so as not to be questioned by our Management and Operations Audit Department (MOAD).

Your aforesaid acts constitute grave misconduct and conduct grossly prejudicial to the best interest of the service and may, therefore, be the proper subject of disciplinary action pursuant to Section 36, of Presidential Decree No. 807, as amended, otherwise known as the Civil Service Decree of the Philippines."[9]

In their joint answer, respondent, Olegario and Guiao, through counsel, denied the acts charged and requested that a formal investigation be conducted. After investigation, respondent, Olegario, Guiao, and the prosecution panel of the LBP submitted the case for resolution based on the minutes of the pre-hearing conference and the memorandum/position papers filed by the parties.[10]

In his Resolution dated 20 June 1996,[11] LBP Hearing Officer Candelario A. Sapaden (Sapaden) found respondent guilty of grave misconduct and conduct grossly prejudicial to the best interest of the service. Sapaden recommended the penalty of forced resignation from service against respondent. On the other hand, Sapaden ruled that Olegario is guilty of conduct prejudicial to the best interest of the service, neglect of duty, and violation of reasonable office rules and regulations whereas Guiao is guilty of conduct grossly prejudicial to the best interest of the service. Sapaden recommended the penalty of suspension from service for one year against Olegario whereas in the case of Guiao, Sapaden recommended the penalty of suspension from service for six months and

one day.

LBP Senior Vice-President and General Counsel Miguel M. Gonzales (Gonzales) manifested, through a Memorandum dated 21 August 1996^[12] to Lapus, his concurrence in the findings of fact of Sapaden in Resolution dated 20 June 1996 but took exception to the penalties provided therein. Gonzales stated that the penalty on respondent should be dismissal from the service and not merely forced resignation. As regards Olegario, he opined that the case against the former has been rendered moot and academic by the approval of Lapus of the dropping of the case against him as recommended by the JCILRO. In the case of Guiao, he recommended the penalty of suspension from service for nine months and one day instead of six months and one day pursuant to Section 18(b), Book V of Executive Order No. 292.

On 25 October 1996, the LBP Board of Governors, per communication sent to Gonzales by the LBP Corporate Secretary Manuel C. Piczon, promulgated Resolution No. 96-680 entitled, "RESOLUTION IN ADMINISTRATIVE CASE NO. 95-09 RE: LAND BANK OF THE PHILIPPINES VS. FLORELIO U. MANZANO," approving the penalty recommended by Gonzales which is dismissal from the service with the attendant administrative disabilities inherent thereto, viz:

After due deliberation thereon, the Board -

RESOLVED, as it is hereby resolved, That the Resolution of the Hearing Officer in Administrative Case No. 95-09, entitled: "Land Bank of the Philippines, complainant, vs. Florelino U. Manzano, respondent," dated June 20 1996 (the contents of which are hereby incorporated by way of reference as if set forth herein verbatim), with a modification as to the recommended penalty from Forced Resignation to DISMISSAL from the service with the attendant administrative disabilities inherent thereto be, as it is hereby, approved."^[13]

On 11 November 1996, respondent received a copy of the above-stated resolution. Unyielding, respondent appealed to the petitioner on 28 February 1997.^[14]

In his appeal,^[15] respondent argued that his dismissal from service was unjustified and illegal since the same was initiated by Elegado who was envious of his good performance as the former Department Manager II of the LBP-MPFO; that the evidences presented by the LBP against him, such as his own sworn statement and that of the LBP-MPFO employees, namely, Pedro D. Binas-O, Clifford W.O. Felwa, and Francis Degay, do not prove or show that he committed any wrongful act; that he did not admit any wrongdoing contrary to LBP'S assertion and findings; that assuming arguendo that the sworn statements of the abovementioned LBP employees are true and correct, they do not establish any wrongdoing on his part; and the fact that some farmers' organization, which had loans with the LBP-MPFO, converted themselves into cooperatives and, thereafter, applied for loans to pay the account of the farmers' organization, do not by themselves imply any fraud.

Furthermore, respondent asseverated that the account of the farmers' organization with the LBP-MPFO had already been paid; that a cooperative has a personality of its own, separate and distinct as an entity and with a right to sue and be sued; that these cooperatives were legally formed and organized and, therefore, they are not fictitious; that there is no evidence to show that these cooperatives were disqualified from availing loans with the LBP-MPFO; that there is no proof that the granting of loans to these cooperatives have prejudiced the interest of the LBP; that he did not encourage the farmers' organization to convert themselves into cooperatives; that the loans of farmers' organization were paid by them and not by the cooperatives; that the approval of loans in favor of the cooperatives were not illegal or prejudicial to the interest of the LBP; that Sapaden had found that there were merely some infractions of the guidelines in the project; and that he was being singled out by the LBP since the case against Olegario was dropped and that Guiao's penalty was merely suspension from service.

In Resolution No. 974646 dated 18 December 1997, petitioner dismissed the appeal of respondent on the ground

that it was filed beyond the 15-day reglementary period as provided for in Section 37 of Civil Service Resolution No. 94-0521, providing for the Uniform Rules of Procedure in the Conduct of Administrative Investigation. Pertinent portion of Resolution No. 974646 reads:

Records show that appellant Manzano received the Resolution of the LBP finding him guilty and imposing the penalty of dismissal on 11 November 1996 but he filed his appeal memorandum to the Commission only on 28 February 1997 or more than three (3) months after his receipt of the decision. Squarely applicable is the decision of the Commission in Resolution No. 95-1746 dated 9 March 1995 which reads as follows:

"The pertinent provision of CSC Resolution No. 94-0521 (Uniform Rules of Procedure in the Conduct of Administrative Investigation) provides as follows:

Sec. 37. Appeals - Decision of heads of departments, agencies, provinces, cities, municipalities and other instrumentalities, imposing penalties exceeding thirty days salary may be appealed to the Commission proper within a period of fifteen (15) days from receipt thereof."

"The abovequoted is a reiteration of Section 49, Chapter 7, Title I (A) Book V of the 1987 Administrative Code.

"The remedy of appeal, being a mere statutory privilege, must be exercised in a manner and in accordance with the law granting the same. The legal requirement of perfecting an appeal within the fifteen (15) day reglementary period is not only mandatory but also jurisdictional. Failure to perfect an appeal within the prescribed period renders the appealed decision final and executory (citing *Andaya vs. NLRC*, 188 SCRA 235)."

Thus, since the appeal of appellant Manzano was filed beyond the fifteen (15)-day reglementary period, the decision of the LBP has become final and executory.

WHEREFORE, the appeal of Florelito U. Manzano is hereby dismissed.[16]

Affronted, respondent filed a Petition for Review[17] with the Court of Appeals praying that Resolution No. 97-4646 dated 18 December 1997 issued by petitioner be set aside and that his retirement from the LBP be approved. In its Decision promulgated on 26 October 2001, the appellate court gave due course to the petition and ruled that although respondent's appeal was filed beyond the reglementary period, it favors the relaxation of the rule on the reglementary period for perfection of appeals in administrative cases where there is delay in the filing of the appeal, so as to serve the interest of substantial justice. It also held that the actuations of respondent did not constitute grave misconduct which warrants his dismissal from service, and that forced retirement from service and not dismissal from service, is the proper penalty that should be imposed on respondent. In conclusion, it ordered the petitioner to reinstate and give due course to respondent's appeal from the resolution of LBP dismissing him from service, thus:

WHEREFORE, premises considered, the instant petition is given due course and GRANTED. The questioned Resolution of respondent Civil Service Commission dated December 18, 1997, dismissing the appeal of petitioner is REVERSED and SET ASIDE. Respondent Commission is hereby ordered to reinstate and give due course to petitioner's appeal from the Resolution of respondent Land Bank of the Philippines dismissing him from the service."[18]

On 26 November 2001, petitioner filed a Motion for Reconsideration[19] but the same was denied by the appellate court in its Resolution dated 9 September 2003 on the ground that it did not find any cogent reason to reverse its decision. Relevant portion of the same resolution reads:

It must be noted that Our assailed Decision merely gave due course to the petition for certiorari filed by petitioner Manzano which attributed grave abuse of discretion to the Civil Service Commission for dismissing

his appeal on the ground that it was filed beyond the 15-day reglementary period to appeal. x x x. Hence, it was our view that respondent Commission should not have so hastily and peremptorily dismissed petitioner's appeal on a technicality and without considering its merits, and in so doing, it had gravely abused its discretion on the matter x x x.

In effect, Our assailed Decision merely remanded the case to respondent Civil Service Commission to give due course and, accordingly, to resolve petitioner's appeal based on the merits thereof. The decision did not exonerate petitioner nor lessen nor vary the penalty imposed upon him by the LBP Board of Directors as Resolution No. 96-680, the assailed resolution dismissing the petitioner from the service, would still be subject to review by the respondent Commission and if the Commission finds our Order proper and reasonable, it may give it due consideration in resolving petitioner's appeal.

Finding no cogent or compelling reason to warrant reconsideration, modification or reversal of our assailed Decision -

WHEREFORE, the Motion for Reconsideration is DENIED. Our Decision dated October 26, 2001, is AFFIRMED and REITERATED.[20]

On 3 November 2003, petitioner lodged the instant Petition for Review before this Court on the basis of the following arguments:

I.

THE HONORABLE COURT OF APPEALS ERRED IN HOLDING THAT WHEN IT DENIED PETITIONER CSC'S MOTION FOR RECONSIDERATION, IT MERELY REMANDED RESPONDENT MANZANO'S APPEAL TO THE PETITIONER FOR RESOLUTION ON THE MERITS;

II. THE HONORABLE COURT OF APPEALS ERRED IN DECLARING RESPONDENT MANZANO GUILTY ONLY OF VIOLATION OF THE RULES AND REGULATIONS OF THE LAND BANK OF THE PHILIPPINES (LBP) INSTEAD OF GRAVE MISCONDUCT;

III.

THE HONORABLE COURT OF APPEALS ERRED IN HOLDING THAT FORCED RETIREMENT IS THE PROPER AND REASONABLE PENALTY IMPOSABLE UPON THE RESPONDENT.[21]

Anent the first issue, petitioner claims that the Court of Appeals had already declared in its Decision dated 26 October 2001 that the acts of respondent were not constitutive of grave misconduct but should be considered only as violation of the rules and regulations of the LBP, and that forced retirement, and not dismissal, is the proper and reasonable penalty for the respondent; that on the basis of these declarations, the appellate court had already ruled on the merits of the case, yet, in its Resolution dated 9 September 2003, it made a contrary position by asserting that it did not rule on the merits of the case but merely remanded the same to petitioner for adjudication on the merits; that the appellate court cannot properly remand the appeal of respondent to it for adjudication on the merits without preempting the petitioner's decision in the instant case as the appellate court had already made a categorical ruling thereon; that to do otherwise would mean a circuitous and repeated process of resolving on the merits the appeal of respondent; and, that the subject of respondent's petition for review with the appellate court was confined only to the propriety of the denial of his appeal with it based on mere technicality, and as such, the appellate court should have limited itself in resolving such single issue.[22]

In his Petition for Review dated 24 January 1998 with the Court of Appeals, it clearly appears that respondent did not merely question the propriety of the denial of his appeal on the basis of technicality. He also raised as an issue the legality of his dismissal from service. In fact, he stated that his dismissal was "unjustified, unwarranted, illegal, and unchristian." [23] He alleged that his dismissal from service was initiated by Elegado as the latter was envious of his past performance as the former Department Manager II of the LBP-MPFO. [24] He also mentioned

documentary evidences refuting any grave misconduct on his part.[25] In conclusion, he prayed that his petition be given due course; that Resolution No. 974646 of petitioner be set aside; and for the petitioner to issue a resolution approving his retirement from the LBP like in the case of Olegario and Guiao.[26]

Hence, the appellate court was correct in including the matter of respondent's dismissal from the LBP as one of the issues in its decision dated 26 October 2001.

However, as aptly stated by the Office of the Solicitor General, it would have been more proper and appropriate if the appellate court had refrained from discussing and resolving this substantive issue which already goes into the merits of the administrative case, so as to prevent confusion and misunderstanding with regard to its ruling. It could have simply referred to such issue but stated that it would leave the discussion and disposition of the same upon remand to the petitioner. However, a perusal of its Decision dated 26 October 2001 shows that the appellate court, aside from ordering the remand of the present case to the petitioner, had also discussed and resolved on the merits the propriety of respondent's dismissal by the LBP.[27]

Nevertheless, this Court deems it unnecessary to remand the instant case to the petitioner for resolution on the merits considering the fact that the petitioner had already made known its position on such issue by declaring in the present petition[28] and in its Memorandum dated 10 December 2004[29] that respondent's culpability for grave misconduct and conduct prejudicial to the best interest of service are supported by substantial evidence, and that dismissal from service is the proper penalty for respondent. Indeed, it would result in a redundant and useless process if we would order the remanding of the instant case to the petitioner for adjudication on the merits when all are already laid down before us from which the right and just conclusions can be based.[30]

Thus, this Court resolves to discuss and determine the subsequent and more important issues and arguments herein laid down by both parties for reasons of substantial justice and equity and to put to rest this long standing controversy.[31]

In raising the second issue, petitioner contends that there is substantial evidence to support the guilt of respondent for grave misconduct.

The contention is without merit.

Misconduct means intentional wrongdoing or deliberate violation of a rule of law or standard of behavior. To constitute an administrative offense, misconduct should relate to or be connected with the performance of the official functions and duties of a public officer. In grave misconduct as distinguished from simple misconduct, the elements of corruption, clear intent to violate the law, or flagrant disregard of established rule, must be manifest.[32]

It appears that several farmers' associations had applied with and were granted loans by the LBP-MPFO. Due to crop failures, low sale of their products, and other natural calamities, these farmers' associations had converted themselves into cooperatives in order to avail itself of more needed loans from the LBP-MPFO pursuant to the latter's mandate of extending assistance to cooperatives. Respondent, then Department Manager II and Chairman of Field Operations Credit Committee of the LBP-MPFO, had adopted the so-called "release-payment scheme" in granting loans to the cooperatives. Under the scheme, the cooperatives apply a portion of the loans in paying its maturing/outstanding loans with the LBP-MPFO, while the greater part of the same loan will be "re-lent" or distributed to the individual farmer-members of the cooperatives.

Subsequently, however, some officers of the cooperatives, instead of distributing the greater portion of the loans to the farmer-members, had appropriated the same to other purposes without the knowledge and authority of respondent or other officers of the LBP-MPFO. In effect, the deprived farmer-members of the cooperatives

refused to contribute to the payment of the loan. Thus, the LBP-MPFO found it difficult to collect the unpaid portion of the loan from the cooperatives.

There is no doubt that respondent committed a misconduct in adopting the "release-payment scheme." The scheme is not one of the modes of releasing loans as provided in the LBP Field Operations Group's Manual of Lending Operations.[33] It also violated the provision of the Consolidated Farm Plan and Budget and Credit Facilities Proposal which states that the purpose of the loan is for "relending" to the farmer-members of the cooperatives.[34]

However, such misconduct should be considered only as a simple misconduct and not a grave misconduct since there was no substantial evidence showing corruption, malice or bad faith on the part of respondent in adopting the scheme. Such scheme has been a recognized practice of several field offices of LBP for many years. This fact was testified to by Mervin Santos, the Acting Head of the Accounting and Administrative Division of LBP-MPFO, and by respondent, Olegario and Guiao.[35] It also appears that the scheme had been resorted to only in cases where the accounts of the farmers' association, now cooperatives, remained unpaid due to natural calamities and disasters.[36]

Respondent did not receive any monetary considerations in implementing the scheme.[37] It was his honest belief that the adoption of the scheme will help in alleviating the financial difficulties of the cooperatives and its farmer-members, and at the same time promote the good financial standing of LBP-MPFO.[38]

Furthermore, it was the respondent's understanding that the LBP had set certain goals and targets for its Field Offices to accomplish, and, thus, allowed its officers to consider measures which will assist the marginalized farmers; that these measures will promote the avowed goal of the LBP to alleviate the socio-economic conditions of the farmers; and that he had been oriented to give more importance to this goal of the LBP rather than making profits from its operations.[39]

Verily, the act of respondent constituted a simple misconduct. The same was not so corrupt and serious so as to be considered grave misconduct.

With regard to the charge of conduct prejudicial to the best interest of the service, it appears from the abovementioned facts that LBP-MPFO encountered difficulties in collecting the unpaid portion of the loans granted to the cooperatives.

As we already found, some officers of the cooperatives, instead of "relending" the loan to its farmer-members, had appropriated the same to other purposes. In effect, several farmer-members did not receive their share in the proceeds of the loan, and understandably refused to contribute to their cooperatives in paying the loans to the LBP-MPFO. Consequently, such situation had hampered and prejudiced the smooth operations of the LBP-MPFO. Since the difficulties in collecting stemmed from the respondent's adoption of the "release-payment scheme," the respondent is liable for conduct prejudicial to the best interest of the service.

Coming now to the third issue, which is the proper imposable penalty on respondent, we refer to the pertinent provisions of the Uniform Rules on Administrative Cases in the Civil Service (Rules).[40]

Section 52, paragraph (B), No. 2 of the Rules classify simple misconduct as a less grave offense with a corresponding penalty of suspension for one month and one day to six months for the first offense, and the penalty of dismissal for the second offense. On the other hand, Section 52, paragraph (A), No. 20 of the Rules categorize conduct prejudicial to the best interest of the service as a grave offense with a corresponding penalty of suspension for six months and one day to one year for the first offense, and the penalty of dismissal for the second offense. Since this is the first time that respondent had committed these offenses, the penalty on him should be

one month and one day to six months of suspension for simple misconduct, plus six months and one day to one year of suspension for conduct prejudicial to the best interest of the service.

Section 55 of the Rules, however, provides that if the respondent is found guilty of two or more charges or counts, the penalty to be imposed should be that corresponding to the most serious charge or count and the rest shall be considered as aggravating circumstances. Thus, the penalty for the more serious offense in the instant case, which is the conduct prejudicial to the best interest of the service, should be imposed on respondent and his simple misconduct should be treated as an aggravating circumstance thereof.

Nonetheless, this Court had observed that respondent had spent 32 years of his life in the government service, 18 years of which was with the LBP, and he had no previous derogatory record therein. At present, respondent is nearly 80 years old and is very sick and bed-ridden. These circumstances are considered as mitigating circumstances[41] which should be appreciated in lowering the penalty on respondent pursuant to Section 53 of the Rules, viz:

Section 53. Extenuating, Mitigating, Aggravating, or Alternative Circumstances. - In the determination of the penalties to be imposed, mitigating, aggravating and alternative circumstances attendant to the commission of the offense shall be considered.

The following circumstances shall be appreciated:

- a. Physical illness

x x x x

- j. Length of service in the government

x x x x

- l. Other analogous circumstances

As the penalty for respondent has both aggravating and mitigating circumstances, Section 54 of the Rules becomes significant, to wit:

Section 54. Manner of imposition. When applicable, the imposition of the penalty may be made in accordance with the manner provided herein below:

a.

The minimum of the penalty shall be imposed where only mitigating and no aggravating circumstances are present.

x x x x

d.

Where aggravating and mitigating circumstances are present, paragraph [a] shall be applied where there are more mitigating circumstances present; x x x.

Applying the afore-quoted provision, there are three mitigating circumstances and only one aggravating circumstance in the present case. Thus, the minimum of the penalty for conduct prejudicial to the best interest of the service, which is suspension for six months and one day, should be imposed on respondent. However, in view of the fact that respondent had already applied for retirement from the service, this Court, consistent with its ruling in similar cases,[42] deems it proper to impose the penalty of forfeiture of six months of his salary in lieu of the penalty of suspension for six months and one day, to be deducted from whatever retirement benefits he may be entitled to under existing laws.

WHEREFORE, after due deliberation, this Court modifies the rulings of the Court of Appeals. The Court finds respondent FLORELIO U. MANZANO, GUILTY of SIMPLE MISCONDUCT and CONDUCT PREJUDICIAL TO THE BEST INTEREST OF THE SERVICE. The penalty of FORFEITURE of SIX MONTHS AND ONE (1) DAY of his salary is hereby imposed on respondent, to be deducted from whatever retirement benefits he may be entitled to under existing laws. The LBP and petitioner are hereby ordered to approve the application for retirement of respondent within fifteen (15) days from receipt hereof. No costs.

SO ORDERED.

Panganiban, C.J., Puno, Quisumbing, Ynares-Santiago, Sandoval-Gutierrez, Carpio, Austria-Martinez, Corona, Carpio-Morales, Callejo, Sr., Azcuna, Tinga, Garcia, and Velasco, Jr., JJ., concur.

[1] Rollo, pp. 11-22.

[2] Penned by Associate Justice Sergio L. Pestano with Associate Justices Conchita Carpio-Morales and Martin S. Villarama, concurring; rollo, pp. 27-41.

[3] Id. at 24-25.

[4] CSC records, pp. 2-7.

[5] Rollo, pp. 27-28.

[6] CA rollo, pp. 42-43.

[7] Id. at 44-45.

[8] Id. at 45-47.

[9] Id. at 27-30.

[10] Id. at 47.

[11] Id. at 42-59.

[12] Id. at 60-61.

[13] Id. at 88.

[14] Id. at 70-74.

[15] Id.

[16] CSC Records, pp. 2-7.

[17] Id. at 2-23.

[18] Rollo, p. 41.

[19] Rollo, pp. 42-52.

[20] Id. at 25.

[21] Rollo, p. 16.

[22] Id. at 16-17.

[23] Id. at 17.

[24] Id.

[25] Id. at 19-22.

[26] Id. at 23.

[27] Rollo, pp. 38-41.

[28] Id. at 17-19.

[29] Id. at 128-131.

[30] Guenter Bach v. Ongkiko, Kalaw, Manhit & Acorda Law Office, G.R. No. 160334, 11 September 2006; First Asian Transport & Shipping Agency, Inc. v. Ople, G.R. No. L-65545, 9 July 1986, 142 SCRA 542, 550; Distileria Limtuaco & Co. v. Court of Appeals, G.R. No. L-63053, 22 July 1986, 143 SCRA 91, 98; Ipapo v. Intermediate Appellate Court, G.R. No. L-72740, 27 January 1987, 147 SCRA 342, 350.

[31] Id.

[32] Civil Service Commission v. Belagan, G.R. No.132164, 19 October 2004, 440 SCRA 578, 600.

[33] CA rollo, p. 54.

[34] CSC records, pp. 12-23.

[35] CA rollo, pp. 14-16.

[36] Id. at p.17.

[37] Rollo, p. 38.

[38] CA rollo, p. 18.

[39] Id. at 17.

[40] CIVIL SERVICE COMMISSION RESOLUTION NO. 991936 (31 AUGUST 1999).

[41] Civil Service Commission v. Belagan, G.R. No. 132164, 19 October 2004, 440 SCRA 578, 600.

[42] Re: Administrative Case for Dishonesty Against ELIZABETH TING, Court Secretary I, and ANGELITA C. ESMERIO, Clerk III, Office of the Division Clerk of Court, Third Division, A.M No. 2001-7-SC & No. 2001-8-SC, 22 July 2005, 464 SCRA 1, 20; Geocadin v. Peña, Adm. Matter No. 1092-MJ, 30 October 1981, 108 SCRA 519, 523.

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