

CIVIL SERVICE COMMISSION, PETITIONER, V. GABRIEL MORALDE, RESPONDENT.*G.R. No. 211077. August 15, 2018*

Ponente: LEONEN, J.

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Quitters are responsible for their own quitting. Persons who willingly turn their backs on their own relations cannot demand to be taken back and restored to their previous state as though nothing happened.

Public officers and employees who actively petition for retirement or separation benefits willfully affirm their separation from service. They are bound by their own voluntary departure. Absent any indication that their choice was vitiated by confounding predicaments, like desperate financial need, they cannot renege on their self-imposed state, and later importune the government to reinstate them to the position they readily relinquished and to pay them backwages in the intervening period. This is especially so when the voluntary severance of their employer-employee relationship with the government was done as part of an attempt to forestall a finding of administrative liability and to evade a dishonorable removal from service. To rule otherwise condones a preposterous predicament rendered unworkable by their own abdication, rewards their desertion and duplicity, and exposes an adjudicatory body's inability to come to terms with the reality foisted by the fact of willful separation from service.

This resolves the consolidated petitions for review on certiorari under Rule 45 of the 1997 Rules of Civil Procedure. The first, docketed as G.R. No. 211077,[1] was brought by the Civil Service Commission. The second, docketed as G.R. No. 211318,[2] was brought by the Province of Misamis Oriental (the Province). These consolidated petitions seek the reversal of the Court of Appeals June 24, 2013 Decision[3] and June 22, 2014 Resolution[4] in CA-G.R. SP No. 02720-MIN.

The assailed Court of Appeals Decision set aside Civil Service Commission Resolution No. 080805 dated April 28, 2008,[5] and Resolution No. 082249 dated December 8, 2008.[6] It also ordered Gabriel Moralde's (Moralde) reinstatement to his former position as Dental Aide of the Province's Provincial Health Office; the payment to him of backwages for five (5) years counted from November 9, 1998, the date when he was supposedly illegally dismissed; and the payment to him of backwages for five (5) years from November 20, 2006, the date when the order for his reinstatement attained finality.[7]

Civil Service Commission Resolution No. 080805 denied the Province's Motion for New Trial and/or Modification of Judgement,[8] but declared as moot and academic its Resolution No. 061984 dated November 20, 2006,[9] which directed Moralde's reinstatement.[10] Civil Service Commission Resolution No. 082249 denied Moralde's Motion for Reconsideration of Civil Service Commission Resolution No. 080805. [11]

The assailed Court of Appeals Resolution denied the separate motions for reconsideration of the assailed Court of Appeals Decision filed by the Civil Service Commission[12] and the Province.[13]

Moralde's services were engaged as a Dental Aide in the Province's Provincial Health Office.[14] He was assigned to the municipalities of Villanueva and Claveria. According to the Province, he had a history of falsifying public documents by forging his immediate supervisor's signature onto his Daily Time Record. The Province also noted that he had a track record of "frequent absences without leave, and . . . habitual tardiness." [15]

Eventually, Moralde was formally charged with falsifying his Daily Time Records for March and April 1998.[16] Dr. Diana Marie L. Casiño,[17] Municipal Health Officer of Villanueva, noted that his Daily Time Records were altered to conceal how he did not report for work in those months.[18] In his written explanation, Moralde admitted that he did not render service from March 16 to 30, 1998. After conducting an investigation, Atty. Danilo P. Rubio (Atty. Rubio), the Provincial Attorney, noted that Moralde had previously committed the very same infraction.[19] Thus, he recommended that Moralde be dismissed from service.[20]

Unknown to the Province's officials, Moralde went to the Government Service Insurance System (GSIS) while the administrative case against him was pending. There, on November 8, 1998,[21] he filed an "application for retirement" under Republic Act No. 8291, otherwise known as the "Revised Government Service Insurance Act of 1977." [22]

The very next day, November 9, 1998, then Provincial Governor Antonio P. Calingin (Governor Calingin), issued Memorandum No. APC 1019,[23] finding Moralde guilty of Falsification of Public Documents and dismissing him from service.[24] There was no showing that Moralde informed any of the Province's officials about his pending retirement application with GSIS upon knowing of Memorandum No. APC 1019.[25]

On November 24, 1998, Moralde filed an appeal before the Civil Service Commission. He lamented how he was supposedly dismissed in violation of due process.[26]

On March 20, 2003,[27] GSIS wrote to Moralde, stating that his "application for retirement under [Republic Act No.] 8291" had been approved.[28] It specified November 8, 1998, the date Moralde filed his retirement application, as the date of his retirement's effectivity:

MAR. 20, 2003

MR./MS. GABRIEL A MORALDE
CUGMAN, ZONE 1, CAG. DE ORO
SA# 0151-2361-20 LBP CDO RETIREMENT NO. AF 13507

SIR/MADAM:

PLEASE BE INFORMED THAT YOUR APPLICATION FOR RETIREMENT UNDER RA 8291, EFFECTIVE NOV. 8, 1998 AT AGE 38.5 YRS. HAS BEEN APPROVED BY THIS OFFICE. THIS APPROVAL WILL ALSO SERVE AS CLEARANCE FROM GSIS FOR PAYMENT OF YOUR TERMINAL LEAVE AND OTHER BENEFITS PAYABLE BY YOUR EMPLOYER. YOUR CHECK AND A COPY OF YOUR VOUCHER COVERING PAYMENT OF YOUR BENEFITS WILL BE MAILED SHORTLY.

THE BENEFIT TO WHICH YOU ARE ENTITLED IS STATED BELOW:

[BASIC MONTHLY PENSION] X EIGHTEEN (18) MOS. CASH PAYMENT AND ANNUITY STARTING ON 02 27 20 YOUR 60TH BIRTHDAY TO BE PAID MONTHLY AS LONG AS YOU LIVE.[29]
(Emphasis supplied)

Moralde served no notice either upon the Province or the Civil Service Commission about GSIS' approval of his

retirement and the determination that it was effective on the day immediately preceding the termination of his employment.[30] Instead, he filed a notice of appeal of his dismissal directly before the Civil Service Commission.[31]

On April 9, 2003, the Civil Service Commission's Office of the Legal Affairs issued an Order for Governor Calingin to comment on Moralde's appeal. However, Governor Calingin failed to comply.[32] Moralde's counsel then filed a Motion, "praying that the case be resolved on the basis of evidence and pleadings submitted by Moralde." [33] Hence, "the case was submitted for resolution [only] on the basis of available records." [34]

On May 3, 2005, the Civil Service Commission issued Resolution No. 050569, setting aside Governor Calingin's termination order.[35]

On April 20, 2006, Moralde moved for the execution of Resolution No. 050569.[36] On November 20, 2006, the Civil Service Commission issued Resolution No. 061984, ruling that Moralde should be reinstated.[37]

On June 8, 2007, then Misamis Oriental Governor Oscar S. Moreno (Governor Moreno) issued an Order reinstating Moralde.[38]

All this time, Moralde remained silent that his "retirement" had already taken effect years prior. It was only in July 2007 while the Province was processing his papers for his reinstatement that it found out about his successful application for retirement. The Province emphasized that neither were Moralde's retirement and its date of effectivity readily reflected in his 201 files, nor was its Personnel Office informed of his retirement.[39]

On October 25, 2007, the Province filed before the Civil Service Commission a Motion for New Trial and/or Modification of Judgement[40] upon discovering that Moralde bypassed his administrative case through retirement.[41] It specifically noted that "Moralde ha[d] already retired from government service on November 8, 1998 and had already received all his benefits from the Government Service Insurance System." [42] Thus, it emphasized that "the judgment contained in Resolution No. 061984 should be modified to reflect the fact of his retirement." [43]

Moralde opposed[44] the Province's motion, arguing that the judgment sought to be modified had already become final and executory; hence, it could no longer be modified or amended except for some clerical errors. He maintained that what he had received or collected from GSIS was his separation benefits, which did not preclude him from questioning his dismissal's validity.[45]

On April 28, 2008, the Civil Service Commission issued Resolution No. 080805,[46] denying the Province's Motion for New Trial and/or Modification of Judgement. It explained that "the Resolution sought to be modified already attained finality." [47] It also conceded, however, that "the issue of Moralde's reinstatement to the service with payment of backwages [has become] moot and academic": [48]

However, with the recent information obtained by the [Province] . . . the issue of Moralde's reinstatement to the service with payment of backwages now becomes moot and academic. It was clearly established on record that [he] voluntarily left the service even before he filed an appeal with the Commission. He retired . . . even prior to this Commission's ruling setting aside [Governor Calingin's Order for his termination] . . . [I]t cannot now be said that he can be ordered reinstated and [paid] . . . back salaries . . . [U]pon his retirement, he has already closed a chapter of his government service.

The Commission in declaring Moralde's reinstatement to the service with payment of backwages moot and academic is merely implementing the ruling of the Supreme Court in Santos vs. Court of Appeals, which ruling, if not actually in point, is nevertheless applicable owing to the Supreme Court's pronouncement, to wit:

"Suffice it to state that upon his retirement from his office as a Judge, petitioner has already closed a chapter of

his government service"

WHEREFORE, the instant motion of the [Province] . . . is hereby DENIED. Considering, however, that . . . Moralde already retired . . . , this Commission's Order in CSC Resolution No. 06-1984 dated November 20, 2006 directing Moralde's reinstatement to the service with payment of backwages is hereby declared moot and academic.[49] (Emphasis in the original, citation omitted)

Moralde filed a Motion for Reconsideration, insisting on the immutability of the Civil Service Commission's prior ruling.[50] On December 8, 2008, the Civil Service Commission denied this Motion through its Resolution No. 082249.[51] This Resolution also clarified that the effect of Resolution No. 080805 was the "set[ting] aside [of its] ruling to reinstate Moralde . . . with payment of backwages." [52]

Moralde filed a Petition for Review before the Court of Appeals.[53] He maintained that the Civil Service Commission's ruling on his reinstatement was immutable and that, in any case, he had never retired, but merely received separation pay.[54]

In response, the Civil Service Commission conceded that generally, a final and executory decision could not be modified. However, it noted that jurisprudence had entertained exceptions "where facts or events transpire[d] after a decision has become executory constituting a supervening cause that would render the final judgment unenforceable, or when its execution becomes impossible or unjust." [55]

The Civil Service Commission emphasized that the Province "had every intention" of reinstating Moralde and of paying him backwages.[56] To the Civil Service Commission, however, it was clear that the "discovery and verification of [Moralde's] retirement ha[d] rendered Resolution No. 061984 practically unenforceable." [57] Thus, it stood firm in its stance that Resolution No. 061984 was moot and academic.[58]

For its part, the Province contended that "contrary to [Moralde's] self-serving claim" of having obtained separation benefits without retiring, the GSIS documents "show[ed] that [he] ha[d] indeed applied for retirement under [Republic Act No.] 8291." [59] It emphasized that GSIS paid Moralde separation benefits precisely because his retirement was approved. The Province charged Moralde with defrauding the government for never personally or actively informing it that he had been retired since November 8, 1998. It added that if it reinstated Moralde and paid him backwages "or any monetary benefits for the period which were already included in the computation of his retirement benefits," he would be getting "double gratuity which [was] unwarranted." [60]

The Court of Appeals ruled in favor of Moralde. It noted that a judgment or order becomes final without a perfected appeal or duly filed motion for reconsideration. It also stated that Moralde's reinstatement "was not rendered moot and academic ... [by his] avail[ing of] and actually receiving his separation benefits." [61] It noted that while Moralde had rendered more than 16 years of service, he was only 38 years old upon his purported retirement, and thus, was years ahead of being qualified to retire. It explained that given his ineligibility for retirement benefits, what Moralde received from the GSIS could have only been separation benefits.[62]

Citing *Dytiapco v. Civil Service Commission*[63] and *Yenko v. Gungon*,[64] it further explained that Moralde "did not abandon his appeal before the [Civil Service Commission] when he availed of his separation benefits." [65] It emphasized that a GSIS member previously "separated from the service is not barred from entering or being re-employed in the government service if still qualified." [66] It also stated that Moralde was entitled to even more backwages in view of how he "was belatedly reinstated." [67]

The dispositive portion of the assailed Court of Appeals June 24, 2013 Decision read:

WHEREFORE, premises considered, the instant petition is GRANTED. The assailed Resolution No. 080805 dated April 28, 2008 and Resolution No. 082249 dated December 8, 2008 of the Civil Service Commission

Proper are hereby SET ASIDE in so far as it declared the reinstatement of petitioner Gabriel Moralde to the service with payment of back wages moot and academic. Petitioner Gabriel Moralde is hereby REINSTATED, without qualification, to his former position as Dental Aide of the Provincial Health Office, Province of Misamis Oriental, without loss of seniority rights. Respondent Province of Misamis Oriental is ORDERED to pay petitioner Gabriel Moralde: (a) back salaries for five (5) years from the time of his unlawful dismissal on November 9, 1998 at the rate last received by him without qualification and deduction; and (b) back salaries for five (5) years from the proper date of his reinstatement upon finality of the November 20, 2006 resolution of the Civil Service Commission, at the rate prevailing on that date inclusive of allowances, benefits and increases in salary prior to reinstatement.

SO ORDERED.[68]

Both the Civil Service Commission's[69] and the Province's[70] Motions for Reconsideration were denied by the Court of Appeals in its assailed January 22, 2014 Resolution.[71]

The Civil Service Commission and the Province filed before this Court their separate Rule 45 Petitions, which this Court consolidated on February 9, 2015.[72]

For resolution of this Court is the issue of whether or not petitioner Civil Service Commission erred in setting aside its ruling to reinstate respondent Gabriel Moralde on the ground that the same ruling has become impracticable or unviable, hence, moot and academic.

The Civil Service Commission made no such error. It was the Court of Appeals which committed reversible error in ruling in favor of Moralde and in setting aside Civil Service Commission Resolution Nos. 080805 and 082249.

I

Social Security System v. Isip[73] articulated the basic parameters of and the rationale for adhering to the doctrine of immutability of a final judgment:

A judgment becomes "final and executory" by operation of law. Finality becomes a fact when the reglementary period to appeal lapses and no appeal is perfected within such period. As a consequence, no court (not even this Court) can exercise appellate jurisdiction to review a case or modify a decision that has become final.

When a final judgment is executory, it becomes immutable and unalterable. It may no longer be modified in any respect either by the court which rendered it or even by this Court. The doctrine is founded on considerations of public policy and sound practice that, at the risk of occasional errors, judgments must become final at some definite point in time.

The doctrine of immutability and inalterability of a final judgment has a two-fold purpose: (1) to avoid delay in the administration of justice and thus, procedurally, to make orderly the discharge of judicial business and (2) to put an end to judicial controversies, at the risk of occasional errors, which is precisely why courts exist. Controversies cannot drag on indefinitely. The rights and obligations of every litigant must not hang in suspense for an indefinite period of time.[74] (Emphasis supplied, citations omitted)

In staying its own hand in disturbing final judgments, this Court emphasized that the immutability of final judgments is not a matter of mere technicality, "but of substance and merit." In *Peña v. Government Service Insurance System*: [75]

[I]t is axiomatic that final and executory judgments can no longer be attacked by any of the parties or be modified, directly or indirectly, even by the highest court of the land. Just as the losing party has the right to file an appeal within the prescribed period, so also the winning party has the correlative right to enjoy the finality of the resolution of the case.

....

The rule on finality of decisions, orders or resolutions of a judicial, quasi-judicial or administrative body is "not a question of technicality but of substance and merit," [as its] underlying consideration [is] . . . protecti[n]g . . . the winning party[']s substantive rights] . . . Nothing is more settled in law than that a decision that has acquired finality becomes immutable and unalterable and may no longer be modified in any respect Even if the modification is meant to correct erroneous conclusions of fact or law and whether it will be made by the court that rendered it or by the highest court of the land.[76] (Emphasis supplied)

As is clear from Peña,[77] the doctrine of immutability of judgments applies as much to decisions of agencies exercising quasi-judicial powers as they do to judicial decisions.[78] Jurisprudence is categorical: "the principle of conclusiveness of prior adjudications is not confined in its operation to the judgments of what are ordinarily known as courts, but extends to all bodies upon which judicial powers had been conferred." [79] Specifically concerning the Civil Service Commission, this Court has stated that:

The [Civil Service Commission] has no power or authority to reconsider its decision which has become final and executory. More so in this case when more than a period of one year had lapsed since the [Civil Service Commission] decision became final and executory. Even ordinary courts may not, as a rule, set aside or even modify its decision that have become final and executory. The duty of the [Civil Service Commission] in such instance is to enforce its final decision rather than disturb it.[80] (Emphasis supplied)

Likewise, in *Provincial Government of Aurora v. Marco*: [81]

The doctrine of immutability of final judgments applies to decisions rendered by the Civil Service Commission. A decision of the Civil Service Commission becomes final and executory if no motion for reconsideration is filed within the 15-day reglementary period under Rule VI, Section 80 of the Uniform Rules on Administrative Cases in the Civil Service:

Section 80. Execution of Decision.—The decisions of the Commission Proper or its Regional Offices shall be immediately executory after fifteen (15) days from receipt thereof, unless a motion for reconsideration is seasonably filed, in which case the execution of the decision shall be held in abeyance.[82] (Emphasis supplied)

The doctrine of immutability of judgments is not itself absolutely and inescapably immutable. "While firmly ingrained as a basic procedural tenet in Philippine jurisprudence, [it] was never meant to be an inflexible tool to excuse and overlook prejudicial circumstances." [83] This Court has recognized that it "must yield to practicality, logic, fairness and substantial justice." [84]

Jurisprudence enumerates instances in which a final judgment's execution may be disturbed: (1) the correction of clerical errors; (2) nunc pro tunc entries that do not prejudice a party; (3) void judgments; and (4) whenever supervening events or circumstances transpire after the decisions' finality, making the decision's execution unjust and inequitable.[85]

This Court's enumeration of exceptions reveals a grounded consideration of, and a commitment to honor, matters at the heart of "serv[ing] substantial justice." In *Barnes v. Padilla*: [86]

Such failure carries with it the result that no court can exercise appellate jurisdiction to review the case. Phrased otherwise, a final and executory judgment can no longer be attacked by any of the parties or be modified, directly or indirectly, even by the highest court of the land.

However, this Court has relaxed this rule in order to serve substantial justice considering (a) matters of life, liberty, honor or property, (b) the existence of special or compelling circumstances, (c) the merits of the case, (d) a cause not entirely attributable to the fault or negligence of the party favored by the suspension of the

rules, (e) a lack of any showing that the review sought is merely frivolous and dilatory, and (f) the other party will not be unjustly prejudiced thereby.[87] (Citations omitted)

Still in *Barnes*, this Court expounded on how the recognized exceptions serve as instruments of equity, countervailing conventional rigidities:

Invariably, rules of procedure should be viewed as mere tools designed to facilitate the attainment of justice. Their strict and rigid application, which would result in technicalities that tend to frustrate rather than promote substantial justice, must always be eschewed. Even the Rules of Court reflects this principle. The power to suspend or even disregard rules can be so pervasive and compelling as to alter even that which this Court itself had already declared to be final.

In *De Guzman vs. Sandiganbayan*, this Court, speaking through the late Justice Ricardo J. Francisco, had occasion to state:

The Rules of Court was conceived and promulgated to set forth guidelines in the dispensation of justice but not to bind and chain the hand that dispenses it, for otherwise, courts will be mere slaves to or robots of technical rules, shorn of judicial discretion. That is precisely why courts in rendering justice have always been, as they ought to be guided by the norm that when on the balance, technicalities take a backseat against substantive rights, and not the other way around. Truly then, technicalities, in the appropriate language of Justice Makalintal, "should give way to the realities of the situation." [88] (Emphasis supplied, citations omitted)

This Court acknowledges the need to temper obdurate insistence on black letter mechanics. To strangle a party's access to legitimate exceptions to the immutability doctrine would be to frustrate the higher ends of justice and to condone the triumph of hollow, procedural niceties. While maintaining restraint, this Court, nevertheless, rightly esteems itself in not being "precluded from rectifying errors of judgment if blind and stubborn adherence to the doctrine of immutability of final judgments would involve the sacrifice of justice for technicality." [89]

Thus, in *Industrial Timber Corp. v. National Labor Relations Commission*, [90] this Court acknowledged that the immutability doctrine may be suspended as long as it has been sufficiently established that:

[F]acts and circumstances [have] transpire[d] which render [a final judgment's] execution impossible or unjust and [that] it [is] therefore ... necessary, "in the interest of justice, to direct [the final judgment's] modification in order to harmonize the disposition with the prevailing circumstances." [91] (Emphasis supplied)

II

Moralde willfully severed his employer-employee relationship with the government. This is the inescapable implication of his deliberate petitioning for benefits occasioned by what he mistakenly thought was retirement, but which was more accurately a simulation of resignation. In any case, regardless of the technical nomenclature that flawlessly encapsulates every nuance of his voluntary act of ending his employment, the naked truth and the pivotal element of voluntary termination of employment remain.

This voluntary termination of employment was made before the administrative complaint against Moralde could be resolved by the Province, at the first instance, and then referred to the Commission, on appeal. It was also successfully concealed for almost nine (9) years. Its discovery was made only long after the Commission ruled on his appeal. The Civil Service Commission's willingness to rule on his appeal reveals that it was under the mistaken impression that Moralde's continuance in office was still an unresolved, justiciable matter. Evidently, however, the Civil Service Commission's ruling on Moralde's appeal was a pointless superfluity. Any pronouncement on his continuance in office was reduced to a purely academic exercise as Moralde had already put himself out of office.

Such antecedent, voluntary termination of employment was the "realit[y] of the situation,"[92] the "practicality"[93] that the Civil Service Commission had to contend with when it was unexpectedly notified of Moralde's successful application for benefits under Republic Act No. 8291. Common sense dictated that the Civil Service Commission endeavored to come to terms with Moralde's importuning to occupy a position, which had become vacant because Moralde himself vacated it before the Province could even remove him. Basic sensibility impelled the Civil Service Commission to consider the primordial question of whether it was even still possible to compel the restoration to office of an employee who himself terminated his employment. The Civil Service Commission's rumination was not confined to the basal question of practicability, but extended into the matter of whether this restoration was logical and, even more importantly, fair and just.

The subsequent unraveling of the pointlessness and utter absurdity of reinstating an employee who voluntarily left employment changed the entire complexion of Moralde's case. Confronted with the basic and pressing demands of "practicality, logic, fairness and substantial justice,"[94] the Civil Service Commission was correct in realizing that forcing the reinstatement of a voluntarily deserting employee was impractical, illogical, unfair, and unjust.

III

The Court of Appeals rightly differentiated between the receipt of retirement benefits, under Section 13, and the receipt of separation benefits, under Section 11, of Republic Act No. 8291. They differ on the specific benefits they confer and on the qualifications required of those who seek to avail of those benefits.

Section 13 lists the retirement benefits available under Republic Act No. 8291:

Section 13. Retirement Benefits. — (a) Retirement benefit shall be:

(1)

the lump sum payment as defined in this Act payable at the time of retirement plus an old-age pension benefit equal to the basic monthly pension payable monthly for life, starting upon expiration of the five-year (5) guaranteed period covered by the lump sum; or

(2)

cash payment equivalent to eighteen (18) months of his basic monthly pension plus monthly pension for life payable immediately with no five-year (5) guarantee.

(b) Unless the service is extended by appropriate authorities, retirement shall be compulsory for an employee at sixty-five (65) years of age with at least fifteen (15) years of service: Provided, That if he has less than fifteen (15) years of service, he may be allowed to continue in the service in accordance with existing civil service rules and regulations.

Section 13-A specifies the conditions for entitlement to retirement benefits under Section 13:

Section 13-A. Conditions for Entitlement. — A member who retires from the service shall be entitled to the retirement benefits in paragraph (a) of Section 13 hereof: Provided, That:

(1)

he has rendered at least fifteen (15) years of service;

(2)

he is at least sixty (60) years of age at the time of retirement; and

(3)

he is not receiving a monthly pension benefit from permanent total disability.

Section 11 spells out the separation benefits under Republic Act No. 8291 and the conditions for entitlement to these separation benefits:

Section 11. Separation Benefits. — The separation benefit shall consist of: (a) a cash payment equivalent to one hundred percent (100%) of his average monthly compensation for each year of service he paid contributions, but not less than Twelve thousand pesos (P12,000) payable upon reaching sixty (60) years of age or upon separation, whichever comes later: Provided, That the member resigns or separates from the service after he has rendered at least three (3) years of service but less than fifteen (15) years; or

(b) A cash payment equivalent to eighteen (18) times his basic monthly pension payable at the time of resignation or separation, plus an old-age pension benefit equal to the basic monthly pension payable monthly for life upon reaching the age of sixty (60): Provided, That the member resigns or separates from the service after he has rendered at least fifteen (15) years of service and is below sixty (60) years of age at the time of resignation or separation.

The availing of retirement benefits differs from the availing of separation benefits with respect to the requisite age and length of service. For retirement, the applicant needs to be at least 60 years old and must have served for at least 15 years. For separation benefits, the applicant must be below 60 years old. There are further distinctions for availing of separation benefits under Section 11, paragraphs (a) and (b). Under paragraph (a), the applicant needs to have served for at least three (3) years, but less than 15 years. Under paragraph (b), the applicant must have served for at least 15 years.

Retirement and separation benefits differ on the availability of monthly pensions, and the computation of the amount that will be immediately released to an approved applicant. For retirees, with their two (2) options specified in Section 13(a)(1) and Section 13(a)(2), an old-age or basic monthly pension is always assured. It is for the applicant to choose between starting to receive it five (5) years after leaving the service, as provided for by Section 13(a)(1), or immediately upon retiring, as provided for under Section 13(a)(2). For recipients of separation benefits, a basic monthly pension can be obtained only by those who have served for at least 15 years, as expressed in Section 11(b). Even then, they may only avail of this pension upon reaching the age of 60.

As to the computation of awards, the amounts that can be granted to a retiree far exceed those that can be given to a recipient of separation benefits. This is because one's number of years in service is a key component of the computations for both retirement and separation benefits.

GSIS' Retirement Brochure explains retirement benefits, as follows:[95]

Option 1: Lump sum and old-age (basic monthly) pension[96]

This consists of the following:

- Lump sum- equivalent to your 60-month (or 5-year) basic monthly pension (BMP) payable at the time of retirement; and
- BMP - payable for life after the 5-year guaranteed period

Option 2: Cash payment and old-age (basic monthly) pension[97]

This consists of the following:

- Cash Payment - equivalent to 18-month BMP payable upon retirement; and

- Immediate BMP - payable for life from the date of retirement.

Here is how BMP is computed.

$$\text{BMP} = (0.025) (\text{AMC} + \text{P700}) (\text{PPP})$$

where:

AMC = average monthly compensation and

PPP = periods with paid premiums.

Your AMC is computed as follows:

1. If your PPP is less than 36 months:

Member's total compensation (with corresponding paid premiums) prior to unemployment/disability/death

AMC =

Actual number of months such compensation was received

2. If your PPP is 36 months or more:

Member's total compensation (with corresponding paid premiums) prior to unemployment/disability/death

AMC =

36 months

Under this law, the BMP should not exceed 90% of the AMC.[98]

The same Retirement Brochure explains separation benefits as follows:[99]

If you are ineligible for retirement benefit under RA 8291 because you did not meet the required age (at least 60 years old) or service (at least 15 years), you may be entitled to separation benefit in the form of Cash Payment payable at age 60.

If you meet only the service requirement of 15 years, however, you are also entitled to pension payable at age 60 on top of the 18 times of your BMP payable upon separation.

Your Cash Payment is computed as follows:[100]

Condition

Computation

When Benefit
is Payable

Age: Below 60

PPP: At least 3 but less than 15 years

= (100% AMC) (PPP)

At age 60

Age: Below 60

PPP: At least 15 years

= 18 BMP

Upon separation; BMP for life to start at age 60

Age: At least 60

PPP: At least 3 but less than 15 years

= (100% AMC) (PPP)

Immediately

IV

While retirement benefits differ from separation benefits, a public officer who applies to receive either of them nevertheless acts out of the same contemplation: the complete and unequivocal termination of his or her employer-employee relationship with the government. This is because, by their very nature, retirement and separation benefits become available only when employment ceases.

This Court's treatment of retirement is definite and unmistakable: it is "a withdrawal from office, public station, business, occupation, or public duty,"[101] the "very essence [of which] . . . is the termination of the employer-employee relationship." [102]

Concerning the retirement of private sector employees, jurisprudence states that retirement arises as the result of "a voluntary [employer-employee] agreement . . . where the latter, after reaching a certain age, agrees to sever his employment with the former." [103] Retirement, in this context, is a bilateral act of the employee and the employer. [104] In *Gerlach v. Reuters Limited, Phils.*, [105] this Court considered three (3) categories of retirement in the private sector:

The first type is compulsory and contributory in character. The second type is one set up by agreement between the employer and the employees in collective bargaining agreements or other agreements between them. The third type is one that is voluntarily given by the employer, expressly as in an announced company policy or impliedly as in a failure to contest the employee's claim for retirement benefits. [106]

Retirement from the civil service operates differently from retirement from private employment. [107] By no means, however, does it lose its fundamental character as a mechanism for severing an employer-employee relationship. Retirement as a public officer or employee is no less "a withdrawal from office, public station, . . . occupation, or public duty." [108]

Republic Act No. 8291 's retirement benefits are not predicated upon the forcible termination of a civil servant's employment arising from the employer's desire to cease professional relations with a specific, unwanted individual. While retirement upon reaching the compulsory age is not per se an action out of one's personal volition, there is still no coercive removal of someone otherwise pinpointed as undesirable. Section 13-A even contemplates voluntary retirement, as early as at age 60, five (5) years ahead of Section 13(b)'s compulsory retirement age.

In any case, a person of advanced years who retires manifests a personal acceptance of the reality of his or her state when he or she applies to receive the benefits attendant to his or her retirement. Retirement itself may not be voluntary, but the retiree's acceptance of his or her state and ensuing pursuit of benefits certainly is. Applying for benefits is an independent, willful act through which a civil servant consciously manifests before the concerned government organ, the GSIS, his or her intent to avail of a utility attendant to his or her state.

As to the receipt of Republic Act No. 8291's separation benefits, it is true that a public officer or employee who avails of separation benefits is not irreversibly precluded from again rendering service to the government at a later time. Nevertheless, at that moment that a public officer or employee manifests intent to avail of separation benefits, that public officer or employee concedes his or her intent to actually "separate from" government, that is, to put an end to his or her employment. By Section 11's own text, availing of such benefits demands specific action on the part of the applicant, i.e., that he or she "resigns or separates from the service."

On availing of retirement benefits, neither is availing of Republic Act No. 8291's separation benefits predicated upon the forcible termination of a civil servant's employment. Section 11's benefits are very clearly available to a civil servant who voluntarily or willfully ends his or her employment. An employee's own "resign[ation] or separat[ion] from the service" is the necessary precondition to avail of separation benefits.

V

The Court of Appeals was correct in noting that Moralde was in no position to receive retirement benefits. At 38 years of age, he was not qualified for Section 13's benefits. Logically, what he qualified for and received must have been in the nature of Republic Act No. 8291's separation benefits.

However, the distinction that the Court of Appeals harps on hardly works to turn the tide in Moralde's favor. It is clear, whether he received retirement or separation benefits, that he voluntarily and personally intended to put his public employment to a complete and unequivocal end.

Insisting on the receipt of retirement benefits cannot result in a successful disavowal of willingness. At 38 years of age, Moralde was nowhere near the age at which Section 13(b) would have compelled him to retire. He may have mistakenly intended to avail of Section 13(a)'s retirement benefits but, not having yet reached the compulsory retirement age of 65, Moralde could not claim that this availment was involuntarily thrust upon him.

Insisting on his receipt of separation benefits is even more crippling to Moralde's cause. From Section 11's plain text, the mere act of availing these benefits presupposes both a civil servant's conscious "resign[ation] or separat[ion] from the service," and a concurrently deliberate petition or application for benefits.

Moralde's confusion on the nuances between Section 13's and Section 11's benefits may be overlooked, but the underlying voluntariness of his separation from service cannot be denied.

This voluntary intent to separate from service, erroneously stated as "retirement," is demonstrated by the records.

Annex H of the Civil Service Commission's Rule 45 Petition, a communication signed by GSIS Manager Teresita J. Rojas and addressed to Moralde, specifically used the phrase "APPLICATION FOR RETIREMENT." [109] Acting on Moralde's application for benefits, it informed Moralde that his "APPLICATION FOR RETIREMENT UNDER RA 8291, EFFECTIVE NOV. 8, 1998 AT AGE 38.5 YRS. HAS BEEN APPROVED." [110] It also indexed Moralde's application as "RETIREMENT NO.: AF 13507." [111]

Annex B of the same petition, the corresponding Separation Benefit Voucher stated that Moralde had a "DATE OF RETIREMENT" of November 8, 1998. [112] Consistent with its previous indexing of Moralde's application, it

referred to him via the code "RET[.] NO.: AF0013507." [113]

The confusion in terminology does not weaken the cause of the Province and of the Civil Service Commission. Moralde was not in a position to retire for the simple reason that a technical nuance made it impossible. However, the technical nuance between Sections 11 and 13 does not detract from how, in any case, Moralde personally chose to, fully intended to, and positively worked to sever the employer-employee relationship between him and the government to avail of the monetary benefits available only through such severance.

Moralde terminated his employer-employee relationship with the government, which is indeed the essence of what he mistakenly understood to be retirement. [114] He may have conflated retirement with resignation but the essence of these declarations and actions remains.

The Court of Appeals was overly solicitous. It ignored the bare truth of this case: the intricate distinctions between Sections 11 and 13 aside, Moralde's underlying objective was to terminate his tenure with the government. Only then could he avail of the monetary benefits for which he applied. Without the termination of his tenure, his application for monetary benefits was a hollow and ridiculous exercise.

VI

It would be remiss of this Court to fail to appreciate the totality of the circumstances and the specific context in which Moralde both manifested his separation from service and sought to avail of monetary benefits under Republic Act No. 8291.

Prior to November 8, 1998, when his supposed retirement took effect, he had admitted in his written explanation that contrary to what his Daily Time Records indicated, he did not render service from March 16 to 30, 1998. By then, an investigation had been completed by Atty. Rubio, who specifically noted that Moralde had previously committed the same infraction of falsifying his Daily Time Records. [115] Contending that Moralde was a repeat offender, Atty. Rubio recommended that he be dismissed from service. [116]

Moralde's manifestation of his separation from service and the accompanying application for Republic Act No. 8291's benefits should not be viewed in isolation. Instead, they must be perceived with a concomitant appreciation of how, with his own admission of wrongdoing, a guilty verdict was probably, if not certainly, forthcoming. Likewise, it must be viewed with a sense of how a particularly graver penalty, such as dismissal from service, was equally possible given his history of delinquency and Atty. Rubio's specific recommendation. Indeed, not longer than a day after his "retirement" took effect, Governor Calingin issued Memorandum No. APC 1019, finding him guilty of falsification and ruling that he must be dismissed from service.

Thus, one must appreciate that at the bottom of Moralde's actions was a desire to forestall a forthcoming guilty verdict and dishonorable removal from government service. He may not have been animated by a monetary motive per se, i.e., to enrich himself through the benefits which he petitioned from GSIS, but it is not difficult to see how he was really looking to secure an honorable conclusion to his 16 years of service.

Having successfully carried out that intention, Moralde cannot now claim that he should be reinstated.

Quitters cannot blame others for their own quitting. An employee who voluntarily ends his employment cannot later cry foul over the end of such employment and compel his employer to reinstate him. Moralde has put an end to his employment, he has vacated his own position; it would be laughably ridiculous to force others to restore him to it.

Not only would a ruling favoring Moralde run afoul of common sense. It would also amount to condoning the injustice of his renegeing on his own word.

Moralde is estopped by his own actions. He cannot be allowed to "go back on his own acts and representations to the prejudice of the [Civil Service Commission and the Province, both of which have] relied upon them." [117]

Estoppel is not to be lightly invoked. In *Kalalo v. Luz*, [118] this Court clarified:

Estoppel . . . [is] harsh or odious, and not favored in law. When misapplied, [it] becomes a most effective weapon to accomplish an injustice, inasmuch as it shuts a man's mouth from speaking the truth and debars the truth in a particular case. [It] cannot be sustained by mere argument or doubtful inference; it must be clearly proved in all its essential elements by clear, convincing and satisfactory evidence. No party should be precluded from making out his case according to its truth unless by force of some positive principle of law, and, consequently, estoppel in pais must be applied strictly and should not be enforced unless substantiated in every particular. [119]

Kalalo discussed the elements that must be satisfied for a party to be held in estoppel:

Under article 1431 of the Civil Code, in order that estoppel may apply the person, to whom representations have been made and who claims the estoppel in his favor must have relied or acted on such representations. Said article provides:

Art. 1431. Through estoppel an admission or representation is rendered conclusive upon the person making it, and cannot be denied or disproved as against the person relying thereon.

. . . .

As related to the party to be estopped, the essential elements are: (1) conduct amounting to false representation or concealment of material facts or at least calculated to convey the impression that the facts are otherwise than, and inconsistent with, those which the party subsequently attempts to assert; (2) intent, or at least expectation that this conduct shall be acted upon by, or at least influence, the other party; and (3) knowledge, actual or constructive, of the real facts. As related to the party claiming the estoppel, the essential elements are (1) lack of knowledge and of the means of knowledge of the truth as the facts in question; (2), reliance, in good faith, upon the conduct or statements of the party to be estopped; (3) action or inaction based thereon of such character as to change the position or status of the party claiming the estoppel, to his injury, detriment or prejudice. [120] (Citations omitted)

Even wringing this case through the meticulous standards for invoking estoppel, the conclusion is unchanged. Estoppel obtains here in favor of the Civil Service Commission and the Province, and against Moralde.

On the first element for Moralde to be estopped, he concealed material facts. He never volunteered any information regarding his application for Republic Act No. 8291's benefits and its subsequent approval to the Province. [121] On the second element, Moralde's carefully sustained, long suppression [122] of the truth of his application's approval reflects an awareness of how that truth was prejudicial to and inherently consistent with his plea for restoration to office. He knew that his suppression of information "shall be acted upon by, or at least influence[d]" [123] the Province and the Civil Service Commission. On the final element, as the person who unilaterally and voluntarily applied for benefits and consummated his separation from service, Moralde's "knowledge . . . of the real facts" could not be more "actual." [124]

The Province and the Civil Service Commission can successfully claim estoppel against Moralde. On the first element, they lacked knowledge and, by Moralde's concealment, were denied the means of knowledge of Moralde's application for benefits under Republic Act No. 8291. [125] The Province merely acted in keeping with the regular course of things. It maintained its position in what it thought was a legitimately ongoing appeal. With Moralde maintaining the appearance of an active participant, there was hardly any reason to suspect that he had somehow managed to emasculate the efficacy of pending litigation. Acting as it did, the Province was misled, but

not "through [its] own want of reasonable care and circumspection." [126] It could not be faulted with "careless indifference." [127]

On the second element, with Moralde's continuing active participation in the pending administrative proceedings, petitioners "rel[ied], in good faith, upon the conduct" [128] of Moralde. The Province was even compliant with the Civil Service Commission's order to reinstate him. As the Civil Service Commission pointed out, when it ordered the Province to reinstate Moralde and pay him backwages, then Governor Moreno issued the corresponding Order of Reinstatement. [129] The Province would have even eagerly proceeded to fully comply with Resolution No. 061984, had it not suddenly discovered the fact of Moralde's retirement. [130]

On the third element, the Province suffered injury and prejudice. Moralde's concealments impaired its ability to act. It was mistakenly led to believe that administrative proceedings were merely taking their proper, uninterrupted course. The reality of how the Province and the Civil Service Commission would have acted differently had information not been denied them is borne out by how, on the part of the Province, it rushed to file a Motion for New Trial and/or Modification of Judgement as soon as it realized that Moralde had "retired" ahead of his dismissal. On the part of the Civil Service Commission, this is borne by how it promptly corrected itself and declared its Resolution No. 061984 moot and academic.

By definition, reinstatement works to restore a person to his or her former status. [131] Reinstatement is given as a remedy to those whose employment was illegally terminated because the law considers them as having been unduly deprived of their positions. In *Verdadero v. Barney Autolines Group of Companies Transport, Inc.*: [132]

Reinstatement and backwages are reliefs available to an illegally dismissed employee. Reinstatement restores the employee who was unjustly dismissed to the position from which he was removed, that is, to his status quo ante dismissal, while the grant of backwages allows the same employee to recover from the employer that which he had lost by way of wages as a result of his dismissal. These twin remedies — reinstatement and payment of backwages — make the dismissed employee whole who can then look forward to continued employment. Thus, do these two remedies give meaning and substance to the constitutional right of labor to security of tenure. [133] (Emphasis supplied)

It is preposterous to consider reinstatement when there was no prior removal. Verdadero's pronouncements on reinstatement cannot encompass those who, like Moralde, did not only voluntarily intend and declare their intent to relinquish their position, but even petitioned to receive monetary benefits available only through the consummation of such relinquishment.

United Laboratories, Inc. v. Domingo [134] explained that reinstatement is rooted in the State's policy of ensuring a worker's security of tenure. Employees who voluntarily sever their employer-employee relations willfully abandon the security of their own tenure. No one took that security away from them. It would be unfair for an employer to be compelled to reinstate employees who personally, consciously, and willfully acted in a manner that betrays their intent to cease employment.

Moralde's acceptance of the benefits which he himself petitioned from GSIS sealed his fate. By receiving them, he affirmed his avowed intent to end his employment

VII

The Court of Appeals cited *Dytiapco v. Civil Service Commission* [135] and *Yenko v. Gungon*, [136] drawing parallels between those cases and Moralde's to maintain that the latter's receipt of separation benefits could not have mooted his reinstatement: "[he] could still be reinstated in the service despite his availment and acceptance of the separation benefits from the GSIS." [137]

The Court of Appeals quoted at length from Dytiapco. In the interest of an exhaustive comparison, this Court reproduces in their entirety the statements in Dytiapco that the Court of Appeals relied on:

Petitioner never abandoned his appeal for reinstatement when he accepted separation pay and terminal leave benefits. In fact as early as December 22, 1987, petitioner was protesting respondent Bureau of Broadcast's findings that he lacked writing experience when it conducted evaluation of employees in preparation to the reorganization of said office pursuant to Executive Order No. 297.

This was followed by his letter to Chairman Patricia Sto. Tomas of respondent Commission, dated May 12, 1988 or seven (7) days after receiving his separation and terminal leave benefits on May 5, 1988, appealing for his reinstatement on the ground that his dismissal was without a valid cause as he is a permanent civil service eligible employee. Again, on July 28, 1988 and June 9, 1989, he wrote Chairman Sto. Tomas following up his appeal for reinstatement. These acts of petitioner can in no way be interpreted as abandonment of his appeal. On the contrary, it showed petitioner's strong desire for reinstatement and not separation from government service. His acceptance of separation and terminal leave benefits was dictated more by economic necessity rather than a desire to leave government employment.

....

Petitioner's dismissal was not for a valid cause, thereby violating his right to security of tenure. . . .

Respondent Commission's reliance on its earlier decision in the Teofilo Pa-alan case promulgated on April 21, 1989, that acceptance of benefits renders an appeal "closed and terminated", is misplaced. It deprives petitioner of his right to due process and added another ground for his removal not contemplated by R.A. No. 6665, that is, the mere payment of his separation and terminal leave benefits.

....

Respondent Civil Service Commission gravely abused its discretion in finding that petitioner's receipt of separation and terminal leave benefits renders his appeal closed and terminated and consequently its Resolutions of June 28, 1989 and November 27, 1989 are hereby annulled and set aside.[138] (Emphasis supplied)

It likewise quoted at length from Yenko. Again, this Court reproduces in their entirety the statements in Yenko that the Court of Appeals relied on:

In fine, Gungon is entitled to reinstatement, without qualification, for having been illegally dismissed. A government official or employee reinstated for having been illegally dismissed is considered as not having left his office. His position does not become vacant and any new appointment made in order to replace him is null and void ab initio.

As regards the award of Gungon's back salaries, it is settled jurisprudence that an illegally terminated civil service employee is entitled to back salaries limited only to a maximum period of five years, and not full back salaries from his illegal termination up to his reinstatement.

....

The Court cannot subscribe to the assertion of Municipal Administrator Yenko and Mayor Estrada that mere application for terminal leave or the commutation of leave credits ended Gungon's employment because an application for terminal leave and receipt of terminal leave benefits are not legal causes for the separation or dismissal of an employee from the service. The Constitution explicitly states that "[n]o officer or employee of the civil service shall be removed or suspended except for cause provided by law".

At most, an application for terminal leave under Sec. 35 of the amended Rule XVI of the Omnibus Civil Service Rules and Regulations shows the intent of an employee to sever his employment, which intent is clear

if he has resigned or retired from the service. However, such intent may be disproved in cases of separation from the service without the fault of the employee, who questions his separation, even if the government agency, pending the employee's appeal, grants his application for terminal leave because it has already dropped him from the rolls. In *Dytiapco v. Civil Service Commission*, the Court understood the predicament of an employee who accepted terminal leave benefits because of economic necessity rather than the desire to leave his employment with the government.

In this case, the Court of Appeals correctly held that Gungon's application for terminal leave and his acceptance of terminal leave benefits could not be construed as an abandonment of his claim for reinstatement or indicative of his intent to voluntarily sever his employment with the government, because Gungon had appealed his case to the CSC and had a pending motion for reconsideration of CSC Resolution No. 982525 before he received his terminal leave benefits. Indeed, Gungon's appeal against his dismissal to the CSC and, thereafter, to the Court of Appeals, and his petition before this Court — all taken within a span of 11 years — show his desire to be reinstated, not separated from the government service. In this connection, the Court of Appeals aptly stated that it would have been unjust for petitioner, who was dropped from the rolls not to claim his terminal leave pay considering that it would take some time for his appeal to be resolved. Gungon had no permanent employment and had to sustain the needs of his two sons.

Further, Municipal Administrator Yenko and Mayor Estrada contend that the Court of Appeals erred in ordering the payment to Gungon of five years back salaries equivalent to five years from the date he was dropped from the rolls on March 1, 1998 despite the fact that Gungon did not render any service to the Municipal Government of San Juan from the time he was reassigned to POSO up to the time he opted to voluntarily sever his employment when he applied for terminal leave.

The contention is without merit.

It is settled that a government official or employee who had been illegally dismissed and whose reinstatement was later ordered is considered as not having left his office, so he is entitled to all the rights and privileges that should accrue to him by virtue of the office that he held. Thus, Gungon is entitled to payment of back salaries equivalent to a maximum period of five years.[139]

Neither *Dytiapco* nor *Yenko* corresponds with the facts of this case. *Dytiapco* and *Yenko* share the same narrative elements. First, a ruling dismissing an employee is made.[140] Second, the dismissed employee immediately instituted and zealously pursued an appeal of his dismissal.[141] Third, during the pendency of the appeal, economic necessity forced the employee to apply for and receive monetary benefits attendant to separation from service.[142] Fourth, the dismissal is finally ruled to be illegal.[143] Finally, the employee was declared to be entitled to reinstatement with backwages.[144]

Moralde's case could not be farther removed from this mold. First, faced with an administrative case against him but before any ruling could be made, he secretly went to GSIS to apply for retirement benefits.[145] Second, it was only after he had declared his "retirement" that a ruling was made, finding him guilty and terminating his employment.[146] Third, without informing anyone of his pending retirement application, he appealed his dismissal.[147] Fourth, while his appeal was pending, his application for benefits was approved, with his retirement and the consummation of his voluntary severance of employment becoming effective ahead of the ruling terminating his employment.[148] Fifth, he kept knowledge of GSIS' approval to himself; the Province accepted the Civil Service Commission's overturning of his dismissal and facilitated his reinstatement.[149] Sixth, while processing his reinstatement, the Province discovered how he had been "retired" all along.[150] Seventh, the Province, invoking this discovery, filed before the Civil Service Commission a Motion for New Trial and/or Modification of Judgement.[151] Eighth, the Civil Service Commission recognized that Moralde's reinstatement was impracticable and unfair in the wake of his own act of vacating his post.[152] Lastly, Moralde appealed the

Civil Service Commission's ruling before the Court of Appeals and emerged victorious, but is now before this Court, given the Province's and Civil Service Commission's appeals.[153]

The biggest difference between this case and *Yenko and Dytiapco* is plain to see: the time when an application for monetary benefits attendant to an employee's leaving the service is filed.

In *Yenko and Dytiapco*, rulings dismissing employees from service were made first. Thereafter, appeals from those rulings were filed. The dismissed employees filed for separation benefits only when their appeals had been pending for so long, they could not bear the lack of a source of income. They sought monetary benefits attendant to separation from service because the length of time that had elapsed without their salaries forced them into demonstrably difficult financial situations. On the other hand, in *Moralde's* case, his application for retirement benefits preceded any appeal. Worse, it even preceded a ruling at the first instance.

Moralde jumped the gun. He did not bother to wait for a resolution of the administrative case against him. He sought to arrest the possibility that his public service career would end in dishonor, and with his separation benefits forfeited. His case is not a case of a hapless worker pushed to his economic breaking point. Rather, it is one of an admittedly dishonest civil servant endeavoring to dodge a guilty verdict to the extent of consciously and willfully leaving his job just so he would not otherwise get fired.

This exact point was captured by the Civil Service Commission when it emphasized in its Petition, thus:

In respondent's case, the fact that [*Moralde*] received his benefits under the GSIS Act of 1997, whether upon his retirement, as shown by the tenor of the documents presented, i.e. a) respondent's letter dated December 17, 2002; b) Letter of the Branch Manager of GSIS Cagayan de Oro; and c) respondent's letter to the Provincial Government dated June 20, 2005 - or on account of his resignation from the government service, clearly shows that respondent voluntarily severed his employment with the government, which places him outside of the coverage of *Dytiapco* and *Yenko*.

In *Yenko and Dytiapco*, the petitioners therein each applied for and/or received terminal leave and separation benefits long after they were dropped from the rolls, or were dismissed by their respective government offices, and their cases were already pending review before the Court of Appeals or respondent CSC. The acceptance by the petitioners therein of the separation and terminal leave benefits was brought about by economic necessity rather than the desire to leave government employment. The same cannot be said in the present case as . . . respondent was no longer a government employee when the [*Province*] . . . dismissed him from service.[154] (Emphasis in the original)

The distinction in the timing of filing applications for monetary benefits reveals how the applicants in *Yenko and Dytiapco* were first forcibly removed from their posts, and thus, had a factually existing impetus for seeking reinstatement. In this case, on the other hand, *Moralde's* application for benefits prior to dismissal indicates that his voluntary cessation of employment overtook his removal. He had already simulated resignation before the Province had the chance to terminate his employment.

Moreover, in *Yenko and Dytiapco*, the applications for separation benefits were done openly or publicly. The basic matter of their factuality were not points of contention. What was disputed was only the applications' consequence on the viability of reinstatement. In contrast, *Moralde* applied for Republic Act No. 8291's benefits in total secrecy. He also kept to himself its other incidents: first, the application's approval; second, the approval's retroactivity to the date of filing, which was the day before he was terminated from service; third, his actual receipt of separation benefits; and fourth, the assurance that he would start getting monthly pensions upon turning 60 years old. This fact of secrecy betrays ulterior intent.

The critical differences between *Moralde's* case on one hand and *Yenko and Dytiapco* on the other mean that the

latter cannot be binding precedents here. They cannot bolster Moralde's claim to reinstatement and entitlement to backwages.

The conclusion made by Yenke and Dytiapco that acceptance of separation benefits does not equate to the abandonment of one's plea for reinstatement does not obtain here. Applying for retirement benefits before any ruling on his liability, appealing his dismissal during his application's pendency, benefitting from his application's approval, and now seeking to double his windfall by insisting that he be reinstated are clear signs that Moralde valued escaping a finding of guilt, while securing monetary benefits in the interim, more than maintaining the employment he had already enjoyed. It was never about him merely keeping his job. It was about circumventing the law: Moralde effected a contingency plan to forestall a forthcoming guilty verdict and the ensuing loss of his job, but he realized later on that by leaving, yet still appealing for reinstatement, he could doubly profit.

VIII

The truth of the circumstances and Moralde's discernible motivations reveal the Court of Appeals' error in maintaining that Moralde's application for benefits under Republic Act No. 8291 was made in good faith.

It strains credulity to insist that Moralde was naive to what his application for "retirement" benefits signified. He was neither uneducated nor plainly ignorant; he was a qualified Dental Aide.^[155] He served in the government for 16.06735 years.^[156] He must have had discussions, casual and serious, with colleagues on the matter of retirement. He must have had colleagues who actually retired in the course of his 16 years of service. He knew of the mechanics of separating from the government service and petitioning for that separation's attendant benefits. Indeed, he had the wherewithal to actually petition for and consummate his own availing of those benefits. ^[157]

Moralde's almost decade-long concealment of his successful application indicates not only his more than sufficient knowledge of how the application process worked, but also of the gains he could reap by preventing his successful application from impairing his chances of succeeding in his other gambit of seeking reinstatement. His double dealings reveal that he was, by no means, a hapless victim of circumstance but the percipient architect of an insidiously duplicitous design.

This Court cannot condone what the Civil Service Commission has rightly described as "reinstatement of a deceitful person to an institution when dishonesty is anathema in the civil service."^[158]

Any such reinstatement strains the bounds of logic and tramples on common sense. Moralde was not forced out, he left of his own accord and did so in the face of a looming finding of liability. With his prior willful departure, there was not even a dismissal, let alone an illegal one, to speak of. Any discussion on reinstatement can make for interesting thought experiments, but they are just that: purely academic theorizing that is ineffectual in the face of Moralde's voluntary act of terminating his employment.

With his own cessation of employment, there was no longer an issue for the Civil Service Commission to resolve on appeal. It has been almost 20 years since Moralde filed his appeal on November 24, 1998. All these years, Moralde has taken the Civil Service Commission on a ride to nowhere, asking that he be restored to what he himself abandoned.

Moralde foisted unfairness and injustice on the Province, asking that it keep his seat warm until his complete vindication and return, even in the face of his written admission to committing repeated falsehoods. He foisted the same unfairness and injustice on the Civil Service Commission, perverting its procedures as tools in a double-dealing but antithetical gambit to both abandon and be restored. He did the same to GSIS, squandering it as a monetary fallback option as he evaded a looming guilty verdict.

He forces the same unfairness and injustice on the entire civil service, the government, and the Filipino people. His restoration to office rewards deceit and dishonesty. It sanctions the corrupting misuse of administrative remedies and undeserved availing of employee benefits. It will only perpetuate, by actual occupation of office and by feeding popular imagination, every caricature of a bureaucrat that festers in the government.

This Court must end the inanity and debasement. It cannot allow a duplicitous former civil servant to use the Judiciary as a tool to render administrative disciplinary processes inutile. A decision rendered by this Court cannot be the means to restore Moralde to the service that he so willingly abandoned and against which he admitted to committing repeated falsehoods. Jurisprudence cannot be the key to enable him to wrest undue benefits from the government. This Court cannot be consigned as a tool to helplessly validate Moralde's duplicity.

Public officers and employees cannot forestall a finding of liability by opting out of employment. It is doubly worse when they reap financial benefits through severance packages upon opting out of employment. Public service is a public trust, and to hold a government position, no matter the rank, is a privilege, not a right.[159] As such, it must be earned, and to be kept, one must continuously prove oneself worthy not only in terms of competence, but also of integrity.

Let Moralde's case be a testament that in the public service, lying, even by omission, does not pay.

WHEREFORE, the consolidated petitions for review on certiorari are GRANTED. The assailed June 24, 2013 Decision and January 22, 2014 Resolution of the Court of Appeals in CA-G.R. SP No. 02720-MIN are REVERSED and SET ASIDE. The Civil Service Commission's Resolution No. 080805 dated April 28, 2008 and Resolution No. 082249 dated December 8, 2008 are REINSTATED.

SO ORDERED.

Leonardo-De Castro (Chairperson), Bersamin, A. Reyes, Jr., and Gesmundo, JJ., concur.

[1] Rollo (G.R. No. 211077), pp. 9-37-A.

[2] Rollo (G.R. No. 211318), pp. 12-35.

[3] Rollo (G.R. No. 211077), pp. 39-58. The Decision was penned by Associate Justice Jhosep Y. Lopez and concurred in by Associate Justices Edgardo A. Camello and Henri Jean Paul B. Inting of the Twenty-Second Division, Court of Appeals, Cagayan de Oro City.

[4] Id. at 60-62. The Resolution was penned by Associate Justice Jhosep Y. Lopez and concurred in by Associate Justices Edgardo A. Camello and Henri Jean Paul B. Inting of the Twenty-Second Division, Court of Appeals, Cagayan de Oro City.

[5] Id. at 70-77.

[6] Id. at 107-111.

[7] Id. at 57.

[8] Id. at 100-105.

[9] Id. at 95-98.

[10] Id. at 77.

[11] Id. at 111.

[12] Id. at 130-140.

[13] Rollo (G.R. No. 211318), pp. 57-66.

[14] Rollo (G.R. No. 211077), p. 9.

[15] Rollo (G.R. No. 211318), p. 14.

[16] Rollo (G.R. No. 211077), p. 11.

[17] Note that Dr. Casino's name is spelled as 'Dianamarie' in the Province of Misamis Oriental's Petition for Review on Certiorari, see rollo (G.R. No. 211318), p. 14.

[18] Rollo (G.R. No. 211077), p. 11.

[19] Id.

[20] Id. at 64-66.

[21] Rollo (G.R. No. 211318), p. 15.

[22] Rollo (G.R. No. 211077), pp. 11-12.

[23] Id. at 87.

[24] Id. at 12.

[25] Id. See also rollo (G.R. No. 211318), p. 15.

[26] Rollo (G.R. No. 211077), p. 12.

[27] Rollo, (G.R. No. 211318), p. 15.

[28] Rollo (G.R. No. 211077), p. 85.

[29] Id.

[30] Id. at 12.

[31] Id. at 12 and 68.

[32] Id. at 12-13.

[33] Rollo (G.R.No.211318), p. 15.

[34] Rollo (G.R. No. 211077), p. 13.

[35] Id. at 113-118.

[36] Id. at 13.

[37] Id. at 95-98.

[38] Id. at 99.

[39] Rollo (G.R. No. 211318), p. 17.

[40] Rollo (G.R. No. 211077), pp. 100-104.

[41] Rollo (G.R. No. 211318), p. 17.

- [42] Rollo (G.R. No. 211077), p. 101.
- [43] Id. at 102.
- [44] Id. at 80-84.
- [45] Id. at 16.
- [46] Id. at 70-77.
- [47] Id. at 76.
- [48] Id.
- [49] Id. at 76-77.
- [50] Id. at 18.
- [51] Id. at 107-111.
- [52] Id. at 107.
- [53] Id. at 18 and 119-129.
- [54] Rollo (G.R. No. 211318), pp. 40-41.
- [55] Id. at 41.
- [56] Id.
- [57] Id.
- [58] Id. at 43.
- [59] Id. at 41-42.
- [60] Id. at 42.
- [61] Id. at 43
- [62] Id. at 44.
- [63] 286 Phil. 174 (1992) [Per J. Nocon, En Banc].
- [64] 612 Phil. 881 (2009) [Per J. Peralta, En Banc].
- [65] Rollo (G.R. No. 211318), p. 45.
- [66] Id. at 50.
- [67] Id. at 51.
- [68] Id. at 54-55.
- [69] Rollo (G.R. No. 211077), pp. 130-140.
- [70] Rollo (G.R. No. 211318), pp. 57-66.
- [71] Id. at 12-13.
- [72] Rollo (G.R. No. 211077), pp. 161-162.

[73] 549 Phil. 112 (2007) [Per J. Corona, En Banc].

[74] Id. at 116.

[75] 533 Phil. 670 (2006) [Per J. Chizo-Nazario, First Division].

[76] Id. at 683-690, citing *Teodoro v. Court of Appeals*, 437 Phil. 336, 346 (2002) [Per J. Ynares-Santiago, First Division], *Manila Memorial Park Cemetery, Inc. v. Court of Appeals*, 398 Phil. 720, 777 (2000) [Per J. Vitug, Third Division]; *Long v. Basa*, 418 Phil. 375 (2001) [Per J. Sandoval-Gutierrez, Third Division]; and *Sacdalan v. Court of Appeals*, 472 Phil. 652 (2004) [Per J. Austria-Martinez, Second Division].

[77] In *Peña*, citing *Camarines Norte Electric Cooperative, Inc. v. Torres*, 350 Phil. 315, 330-331 (1998) [Per J. Davide, Jr., En Banc], this Court further said:

[A]dministrative decisions must end sometime, as fully as public policy demands that finality be written on judicial controversies. Public interest requires that proceedings already terminated should not be altered at every step, for the rule of non *quieta movere* prescribes that what had already been terminated should not be disturbed. A disregard of this principle does not commend itself to sound public policy. (Emphasis supplied)

[78] *Mendiola v. Civil Service Commission*, 293 Phil. 309 (1993) [Per J. Campos, Jr., En Banc].

[79] *One Shipping Corp. v. Peñafiel*, 715 Phil. 204, 211 (2015) [Per J. Peralta, Third Division].

[80] *Marcayda v. Civil Service Commission*, 275 Phil. 496, 501 (1991) [Per J. Gancayco, En Banc].

[81] 759 Phil. 201 (2015) [Per J. Leonen, Second Division].

[82] Id. at 218.

[83] *Phil. Woman's Christian Temperance Union, Inc. v. Yangco*, 739 Phil. 269, 282 (2014) [Per J. Reyes, First Division].

[84] Id.

[85] See *FGU Insurance Corporation v. Regional Trial Court*, 659 Phil. 117 (2011) [Per J. Mendoza, Second Division]; *Villa v. Government Service Insurance System*, 619 Phil. 740 (2009) [Per J. Brion, Second Division]; *Heirs of Tuballa v. Cabrera*, 570 Phil. 598 (2008) [Per J. Velasco, Jr., Second Division]; *Ramos v. Ramos*, 447 Phil. 114, 119 (2003) [Per J. Panganiban, Third Division]; *Nacuray v. National Labor Relations Commission*, 336 Phil. 749 (1997) [Per J. Bellosillo, First Division]; *Nuñal v. Court of Appeals*, 293 Phil. 28 (1993) [Per J. Campos, Jr., Second Division].

[86] 482 Phil. 903 (2004) [Per J. Austria-Martinez, Second Division].

[87] Id. at 915-916.

[88] Id. at 179-180.

[89] *Republic v. Ballocanag*, 593 Phil. 80, 98 (2008) [Per J. Nachura, Third Division], citing *Heirs of Maura So v. Obliosca*, 566 Phil. 397 (2008) [Per J. Nachura, Third Division].

[90] 303 Phil. 621 (1994) [Per J. Cruz, First Division].

[91] Id. at 625, citing *Seavan Carrier, Inc. v. GTI Sportswear Corp.*, 222 Phil. 103 (1985) [Per J. Gutierrez, Jr., First Division]; *Lee v. Hon. de Guzman*, 265 Phil. 289 (1990) [Per J. Paras, Second Division].

[92] *De Guzman vs. Sandiganbayan*, 326 Phil. 182, 191 (1996) [Per J. Francisco, En Banc], citing *Urbayan v.*

Caltex, 116 Phil. 160 (1962) [Per J. Makalintal, En Banc]; Economic Insurance Co. v. Uy Realty, 145 Phil. 591 (1970) [Per J. Fernando, En Banc].

[93] Phil. Woman's Christian Temperance Union, Inc. v. Yangco, 731 Phil. 269, 282 (2014) [Per J. Reyes, First Division].

[94] Id.

[95] Government Service Insurance System, "Retirement and other Social Insurance Benefits," pp. 11-13 < http://www.gsis.gov.ph/downloads/publications/20150825-Retirement_Brochure.pdf > (last accessed August 13, 2018).

[96] This is derived from Section 13(a)(1) of Republic Act No. 8291, which states: "the lump sum payment as defined in this Act payable at the time of retirement plus an old-age pension benefit equal to the basic monthly pension payable monthly for life, starting upon expiration of the five-year (5) guaranteed period covered by the lump sum."

[97] This is derived from Section 13(a)(2) of Republic Act No. 8291, which states: "cash payment equivalent to eighteen (18) months of his basic monthly pension plus monthly pension for life payable immediately with no five-year (5) guarantee."

[98] Government Service Insurance System, "Retirement and other Social Insurance Benefits," p. 12, < http://www.gsis.gov.ph/downloads/publications/20150825-Retirement_Brochure.pdf > (last accessed August 13, 2018).

[99] Government Service Insurance System, "Retirement and other Social Insurance Benefits," pp. 11-13, < http://www.gsis.gov.ph/downloads/publications/20150825-Retirement_Brochure.pdf > (last accessed August 13, 2018).

[100] Id. at p. 13.

[101] Brion v. South Philippine Union Mission of the Seventh Day Adventist Church, 366 Phil. 967, 974 (1999) [Per J. Romero, Third Division] citing Webster's Third New International Dictionary.

[102] Producers Bank of the Philippines v. National Labor Relations Commission, 359 Phil. 45, 52 (1998) [Per J. Romero, Third Division].

[103] Ariola v. Philex Mining Corporation, 503 Phil. 765, 783 (2005) [Per J. Carpio, First Division].

[104] See Magdadaro v. Philippine National Bank, 610 Phil. 608 (2009) [Per J. Carpio, First Division].

[105] 489 Phil. 501 (2005) [Per J. Sandoval-Gutierrez, Third Division].

[106] Id. at 513 citing Lloria Motors, Inc. v. Drilon, 258-A Phil. 749 (1989) (Per J. Feliciano, Third Division); and Allied Investigation Bureau, Inc. v. Ople, 180 Phil. 221 (1979) [Per J. Fernando, Second Division].

[107] Id. The retirement of civil servants' retirement is not encapsulated by the setting of a "retirement age . . . in (a) a collective bargaining agreement or (b) other applicable employment contract."

Retirement from private employment also differs from retirement from government with respect to the choice of retirement plan. For private employees, retirement plans and benefit bundles are determined not merely by "existing law," as is the case with public employees, but also possibly by "collective bargaining or ... other agreements," or by an employer's extant policy.

[108] *Brion v. South Philippine Union Mission of the Seventh Day Adventist Church*, 366 Phil. 967, 974 (1999) [Per J. Romero, Third Division], citing Webster's Third New International Dictionary.

[109] *Rollo* (G.R. No. 211077), p. 85.

[110] *Id.*

[111] *Id.*

[112] *Id.* at 86.

[113] *Id.*

[114] See *Producers Bank of the Philippines v. National Labor Relations Commission*, 359 Phil. 45 (1998) [Per J. Romero, Third Division].

[115] *Rollo* (G.R. No. 211077), p. 11.

[116] *Id.* at 64-66.

[117] *Cortes v. Court of Appeals*, 443 Phil. 42, 51-52 (2003) [Per J. Austria-Martinez, Second Division] citing *Maglucot-Aw vs. Maglucot*, 385 Phil. 720 (2000) (Per J. Kapunan, First Division).

[118] 145 Phil. 152 (1970) [Per J. Zaldivar, En Banc].

[119] *Id.* at 161, citing *Coronel, et al. v. CIR, et al.*, 24 SCRA, 990, 996; 28 Am. Jur., 2d., pp. 601-602; *Rivers v. Metropolitan Life Ins. Co. of New York*, 6 N.Y., 2d. 3, 5; and 28 Am. Jur. 2d. p. 642.

[120] 145 Phil. 152, 161-163 (1970) [Per J. Zaldivar, En Banc].

[121] *Rollo* (G.R. No. 211077), pp. 11-12.

[122] *Id.* at 17.

[123] *Kalalo v. Luz*, 145 Phil. 152, 162 (1970) [Per J. Zaldivar, En Banc].

[124] *Id.*

[125] *Rollo* (G.R. No. 211318), p. 17.

[126] *Mijares v. Court of Appeals*, 338 Phil. 274, 286 (1997) [Per J. Kapunan, First Division].

[127] It could not be otherwise prevented from invoking estoppel, in keeping with the following pronouncement from *Mijares v. Court of Appeals*, 338 Phil. 274 (1997) [Per J. Kapunan, First Division]:

A lack of diligence by a party claiming an estoppel is generally fatal. If the party conducts himself with careless indifference to means of information reasonably at hand, or ignores highly suspicious circumstances, he may not invoke the doctrine of estoppel. Good faith is generally regarded as requiring the exercise of reasonable diligence to learn the truth, and accordingly estoppel is denied where the party claiming it was put on inquiry as to the truth and had available means for ascertaining it, at least where actual fraud has not been practised on the party claiming the estoppel. (Citation omitted)

[128] *Kalalo v. Luz*, 145 Phil. 152, 162 (1970) [Per J. Zaldivar, En Banc].

[129] *Rollo* (G.R. No. 211077), p. 13.

[130] *Id.* at 14.

[131] See < <https://www.merriam-webster.com/dictionary/reinstate> > (last accessed August 13, 2018).

[132] 693 Phil. 646 (2012) [Per J. Mendoza, Third Division].

[133] Id. at 660, citing *Century Canning Corporation v. Ramil*, 641 Phil. 314 (2010) [Per J. Peralta, Second Division] and *Nissan North Edsa Balintawak, Quezon City v. Serrano, Jr.*, 606 Phil. 222 (2009) [Per J. Carpio, First Division].

[134] 673 Phil. 630 (2011) [Per J. Perez, Second Division].

[135] 286 Phil. 174 (1992) [Per J. Nocon, En Banc].

[136] 612 Phil. 881 (2009) [Per J. Peralta, En Banc].

[137] *Rollo* (G.R. No. 211077), p. 51.

[138] Id. at p. 48-49, citing *Dytiapco v. Civil Service Commission*, 286 Phil. 174 (1992) [Per J. Nocon, En Banc].

[139] Id. at 50-51, citing *Yenko v. Gungon*, 612 Phil. 881 (2009) [Per J. Peralta, En Banc].

[140] In *Yenko v. Gungon*, 612 Phil. 881, 889 (2009) [Per J. Peralta, En Banc], "In a Memorandum dated February 23, 1998, then San Juan Mayor Jinggoy Estrada informed Gungon that he was 'considered dropped from the rolls because of [his] absence without official leave from ... January 22, 1998 up to the present ...'."

And in *Dytiapco v. Civil Service Commission*, 286 Phil. 174, 176 (1992) [Per J. Nocon, En Banc], the "petitioner received a letter from the Press Secretary 'That due to limited number of positions in the approved new staffing pattern,' his 'services shall be considered only until January 31, 1988.'"

[141] In *Yenko v. Gungon*, 612 Phil. 881, 890 (2009) [Per J. Peralta, En Banc], "Gungon appealed the Memoranda . . . of Municipal Administrator Yenke and Mayor Estrada, respectively, to the Civil Service Commission (CSC)." But "[t]he CSC dismissed [his] appeal" and denied his motion for reconsideration of the dismissal. So he "filed a petition for review of the CSC's Resolutions with the Court of Appeals" and the latter "rendered a Decision in [his] favor." It did not stop there as "[t]he parties filed separate motions for reconsideration of the Decision of the Court of Appeals." And when, "[i]n an Amended Decision, . . . the Court of Appeals modified its Decision," Gungon and his opponents all "filed a petition for review on certiorari of the Amended Decision of the Court of Appeals."

And in *Dytiapco v. Civil Service Commission*, 286 Phil. 174, 176 (1992) [Per J. Nocon, En Banc], the "[p]etitioner immediately appealed his dismissal to the Press Secretary and protested the adverse rating given him by the Evaluation Committee formed to effect the reorganization of the Bureau of Broadcast Services." Next, "seven days after receiving his separation and terminal leave benefits petitioner wrote respondent Civil Service Commission appealing for his reinstatement." But as the Commission dismissed his appeal and denied his petition for reconsideration, he went to the Supreme Court and "instituted [a] Petition for Certiorari alleging grave abuse of discretion on the part of the Civil Service Commission."

[142] In *Yenko v. Gungon*, 612 Phil. 881, 892 (2009) [Per J. Peralta, En Banc], "Gungon applied for terminal leave ... and [got] his terminal leave pay."

And in *Dytiapco v. Civil Service Commission*, 286 Phil. 174, 176 (1992) [Per J. Nocon, En Banc], "pending the outcome of his appeal to the Press Secretary and finding himself in dire financial straits, petitioner filed a claim for separation and terminal leave benefits and ... received from the Bureau of Broadcast . . . P26,779.72 and P19,028.86 as separation and terminal leave pay."

[143] In *Yenko v. Gungon*, 612 Phil. 881, 901 (2009) [Per J. Peralta, En Banc], this Court ruled that "Gungon was not validly dismissed from the service," because "[h]is reassignment to the POSO, which involved a reduction in rank and status, was void for being violative of Executive Order No. 292 and the Omnibus Civil Service Rules and Regulations."

And in *Dytiapco v. Civil Service Commission*, 286 Phil. 174, 179 (1992) [Per J. Nocon, En Banc], this Court ruled that "[p]etitioner's dismissal was not for a valid cause," since "[t]he reason given for his termination, . . . is simply not true," and "[h]e was . . . eased out of the service which he served with distinction for thirteen (13) years to accommodate the proteges of the 'new power brokers.'"

[144] In *Yenko v. Gungon*, 612 Phil. 881, 901 (2009) [Per J. Peralta, En Banc], this Court ruled that "Gungon is entitled to reinstatement, without qualification, for having been illegally dismissed." It also granted him "back salaries . . . to a maximum period of five years."

And in *Dytiapco v. Civil Service Commission*, 286 Phil. 174, 181 (1992) [Per J. Nocon, En Banc], this Court ruled that "[r]espondents . . . are . . . to reinstate petitioner . . . without loss of seniority with full pay for the period of his separation." However, this Court did order "[p]etitioner . . . to return to respondent . . . the separation pay and terminal leave benefits he received."

[145] Rollo (G.R. No. 211077), p. 11; rollo (G.R. No. 211318), p. 15.

[146] Rollo (G.R. No. 211077), p.12; rollo (G.R. No. 211318), p. 15.

[147] Rollo (G.R. No. 211077), p. 12; rollo (G.R. No. 211318), p. 15.

[148] Rollo (G.R. No. 211077), p. 11; rollo (G.R. No. 211318), p. 15.

[149] Rollo (G.R. No. 211077), p. 13; rollo (G.R. No. 211318), p. 17.

[150] Rollo (G.R. No. 211077), p. 13-14; rollo (G.R. No. 211318), p. 17.

[151] Rollo (G.R. No. 211077), p. 14-16; rollo (G.R. No. 211318), p. 17.

[152] Rollo (G.R. No. 211077), p. 16-18; rollo (G.R. No. 211318), p. 17.

[153] Rollo (G.R. No. 211077), pp. 42-55.

[154] *Id.* at 26.

[155] *Id.* at 10.

[156] *Id.* at 86.

[157] *Id.* at 11.

[158] *Id.* at 32.

[159] CONST., art. XI, sec. 1 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.

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