RONELO O. DEL SOCORRO, EDWIN G. IGLESIA, ROMEO C. LLACUNA, AND BERNARD I. ZAMBALES, PETITIONERS, VS. OFFICE OF THE DEPUTY OMBUDSMAN FOR LUZON/OFFICE OF THE OMBUDSMAN, RESPONDENT.

G.R. Nos. 253361, 254677, 254678, 254679, 254680, 254706, 254707, 254708, and 254709, April 22, 2026

Ponente: SINGH, J.

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SINGH, J.:

In the exercise of its constitutional mandate, the Office of the Ombudsman is empowered to undertake an investigation separate and distinct from any investigation undertaken by the Commission on Audit (COA), even if the two investigations involve similar facts and arise from the same acts and transactions. The Office of the Ombudsman is not required to wait for the finality of any audit or investigation by the COA before it can investigate unlawful and improper acts of public officials on its own. While the COA's findings may be persuasive, they do not have binding effect.[1]

Further, the factual findings of the Office of the Ombudsman, when supported by substantial evidence, is conclusive upon the Court absent a clear showing of grave abuse of discretion. Parties cannot compel the Office of the Ombudsman to accord weight to particular pieces of evidence of their choosing, nor may they dictate the manner by which an investigation is to be conducted. As a constitutional body, the Office of the Ombudsman is given a wide latitude to approach each and every investigation it is undertaking.

The Court finds the foregoing principles relevant in resolving the nine consolidated Petitions for Review on Certiorari under Rule 45 of the Rules of Court[2] (Consolidated Petitions), filed by Ronelo O. Del Socorro (Del Socorro), Edwin G. Iglesia (Iglesia), Romeo C. Llacuna (Llacuna), and Bernard I. Zambales (Zambales);[3] Ferdinand S. Dilig (Dilig), Luis M. Marcaida II (Marcaida), and Rolando E. Bonoan, Jr. (Bonoan);[4] Rosario Pascual Abacial (Abacial);[5] Renato A. Abrina (Abrina), Manuel T. Cabiguen (Cabiguen), and Federico R. Rubio, Jr. (Rubio);[6] Pedro V. Gatinga, Jr. (Gatinga) and Tommy S. Panes (Panes);[7] Bayani Tan Buenaventura (Buenaventura);[8] Alfredo B. Padua (Padua);[9] and Pepe Martinez Patacsil (Patacsil);[10] as well as the Motion for Reconsideration by Samuel V. Madamba II (Madamba) and Orlando R. Colobong (Colobong)[11] (collectively, Del Socorro et al.).

The Consolidated Petitions seek the annulment of the Decision,[12] dated August 3, 2018, and the Resolution,[13] dated August 27, 2020, of the Court of Appeals (CA) in CA-G.R. SP Nos. 148372, 148387, 148403, 148419, 148420, 148546, 148712, 148713, 148715, and 148716. The CA Decision denied Del Socorro et al.'s respective Petitions for Review and affirmed the Consolidated Decision,[14] dated November 21, 2014, and the Order,[15] dated September 13, 2016, of the Office of the Ombudsman in OMB-C-A-12-0282-F, OMB-C-A-12-0364-G, OMB-C-A-12-0365-G, and OMB-L-A-13-0042 finding Del Socorro et al. administratively liable for irregularities in the use of the share of the Provincial Government of Palawan (PGP) in the Malampaya Fund. Madamba and Colobong's Motion for Reconsideration[16] seeks the Court's review and reversal of its Resolution,[17] dated

February 16, 2021, denying their Petition for Review on Certiorari.

The Facts

The Malampaya Fund

The present case finds its origins in Presidential Decree No. 910,[18] which created a Special Fund to be used for energy resource development and exploitation programs and projects of the government.[19]

Pursuant to Presidential Decree No. 910, as well as Presidential Decree No. 87,[20] the National Government, represented by the Department of Energy (DOE), granted Service Contract No. 38[21] in favor of a consortium[22] to exclusively explore, develop, and produce petroleum resources in the Camago-Malampaya Reservoir located off the shores of northwest Palawan.[23]

This project was known as the Natural Gas Project (NGP), while the revenues of the project comprise the Malampaya Fund.[24]

Meanwhile, the PGP, invoking Section 290 of the Local Government Code,[25] demanded from the National Government its supposed share in the Malampaya Fund equivalent to 40% of the net government share in the Fund. The National Government denied the demand on the ground that the Camago-Malampaya Reservoir is beyond Palawan's territorial boundary. Thus, PGP filed a Petition for Declaratory Relief with the Regional Trial Court of Palawan asserting its territorial jurisdiction over the reservoir.[26]

On February 9, 2005, while the territorial dispute was pending, the PGP and the National Government entered into an Interim Agreement for the release of the disputed portion of the net government share to the Province of Palawan. The Interim Agreement was later amended by a Provisional Implementation Agreement (PIA) on July 25, 2007, allowing the Province of Palawan to use 50% of the disputed 40% of the net government share pending final resolution of the dispute, or until June 30, 2010, whichever comes first.[27]

The PIA provides that: (1) the Palawan share be spent exclusively for (a) development infrastructure projects to uplift the social and economic condition of the people of Palawan consistent with the Annual Investment Plan approved by the Sangguniang Panlalawigan; (b) access to electrification; (c) establishment of facilities to enhance the security of the continental shelf and exclusive economic zone and the ecological resources therein, including the NGP; and (d) development projects identified in the development plans of national government or its agencies; and (2) the Department of Budget and Management (DBM) shall release the Palawan share as equally allocated to the Province of Palawan and the designated implementing agencies.[28]

Further, under the PIA, the Province of Palawan shall receive a total of PHP 2.572 billion, to be divided as follows: (1) PHP 966 million to the PGP; (2) PHP 816 million to the First Congressional District of Palawan (FCDP); (3) PHP 270 million to the City Government of Puerto Princesa; (4) PHP 520 million to the Second Congressional District of Palawan (SCDP).[29]

To facilitate the release of funds, then President Gloria Macapagal Arroyo issued Executive Order No. 683,[30] on December 1, 2007, authorizing the DBM to release the funds to the designated implementing agencies, i.e., the PGP for its funds and that of the FCDP; the City Government of Puerto Princesa for its funds; and the Department of Public Works and Highways (DPWH) for the funds of the SCDP.[31]

On January 30, 2008, the DBM, the DOE, and the Department of Finance (DOF) issued Joint Circular No. 3, which prescribe implementing guidelines in the release of funds for the implementation of projects chargeable against the Malampaya Fund.[32]

Consequently, the DBM released to the PGP the PHP 2.572 billion from the Malampaya Fund through three

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Special Allotment Release Orders: (1) ROCS-08-01416, dated February 6, 2008, for PHP 2.052 billion; (2) A-08-01326, dated February 14, 2008, for PHP 420 million; and (3) A-08-01868, dated March 14, 2008, for PHP 100 million.[33]

The Malampaya Projects

Following the release of funds, the shares of PGP and FCDP, amounting to PHP 966 million and PHP 816 million, respectively, were used to fund barangay electrification projects, healthcare and service programs, educational enhancement programs, early childhood care and development programs, and intermodal transport and other infrastructure programs.[34]

Specifically, the projects funded from the PGP share are, as follows:

- Solar Home System Distribution Project;

- Purchase of Generator Set;

- Construction of Power House;

- Health Care and Service Program – Construction of Provincial Hospital

- Purchase of Hospital Facilities and Equipment;

- Health Insurance System;

- Educational Enhancement Program – Construction of School Buildings;

- Early Childhood Care and Development – Construction of Day Care Centers;

- Intermodal Transport and Other Infra Program (Concreting/Rehab of various Roads, Coron Bay Development Projects, Phases I and II);

- Other Infrastructure (Waiting Sheds/Covered Court/Legislative Bldg.); and

- Provincial Roads and Bridges Maintenance Program.[35]

Meanwhile, the projects funded from the FCDP share are, as follows:

- San Vicente Airport Development Project;

- Road to Enhance Tourism – Concreting of Provincial Road (Carmelita Section Phase I) Coron;

- Construction of Road to connect Nautical Highway;

- Concreting/Construction of Farm to Market Road;

- Construction of Sandoval, Roxas Water Intake, Infiltration Gallery and Disinfection System (Phase I);

- Construction of Poblacion, Roxas Water Transmission Line and Water Storage;

- Construction of School Buildings;

- Construction of Executive and Legislative Building, Magsaysay;

- Construction of Legislative Building, Araceli;

- Rehabilitation and Improvement of Roads;

- Concreting of San Jose-Port Barton Road (Barton Section);

- Rehabilitation/Improvement of Alimanguhan-Kemdeng Road (San Isidro-New Aguaya-Landing Section); and

- Rehabilitation/Improvement Alimanguhan-Kemdeng Road (Alimanguhan-San Isidro Section).[36]

To start the procurement, the PGP's Bids and Awards Committee (BAC), which includes petitioners Dilig, Marcaida, and Bonoan, advertised the Invitation to Apply for Eligibility and to Bid (IAEB) for 23 contracts. The IAEBs were posted at the PGP's premises, but only four projects were published in the broadsheets Malaya and Daily Tribune. Bidding ensued thereafter.[37]

From April to September 2008, the BAC issued several Resolutions recommending the award of 23 contracts to winning bidders/contractors.[38]

Meanwhile, petitioner Madamba, former Provincial Planning and Development Coordinator, representing then Palawan Governor Mario Joel T. Reyes (Governor Reyes), approved the Resolutions of the BAC.[39]

The winning bidders were thus informed of the award of the contracts, and the parties executed the relevant contracts and agreements for the projects. Governor Reyes signed all the contracts, except for the contract involving the construction of the Legislative Building Phase I in Araceli. Thereafter, Madamba issued the Notices to Proceed to the contractors.[40]

The contractors were paid on the basis of Statements of Work Accomplished (SWAs) prepared by the employees of the Provincial Engineering Office and the relevant Inspectorate Team. After the contracts expired, all of the projects were reported as already accomplished.[41]

The administrative complaints against Del Socorro et al.

Following the foregoing developments, Jose Chaves Alvarez, then a concerned citizen, and who later on served as Governor of the Province of Palawan, sent a letter, dated July 21, 2009, to the COA Chairman requesting for a special audit on the PGP's share of the Malampaya Fund.[42]

Consequently, COA Office Orders No. 2009-537, 537-A, and 537-B were issued, creating a Special Audit Team (SAT) which conducted a special audit from August 25 to September 18, 2009 and from November 3 to December 3, 2009. The results of the audit were embodied in COA Fraud Audit and Investigation Office Report No. 2011-006[43] (COA FAIO Report).

Thereafter, four complaints were filed with the Office of the Ombudsman against Del Socorro et al. involving two charges, i.e., irregularities in the bidding process and irregularities in the implementation of the projects.

i. First Complaint: OMB-C-A-12-0282-F

The First Complaint was filed by Jose Maria M. Mirasol[44] (Mirasol) against Governor Reyes, Bonoan, Dilig, Marcaida, Colobong, Madamba, Gatinga, Llacuna, Zambales, Buenaventura, Panes, and Abacial, as well as other officers of the Palawan Provincial Engineering Office for Neglect of Duty, Grave Misconduct, Dishonesty, Dereliction of Duty, and violation of Section 4 of Republic Act No. 6713, or the Code of Conduct and Ethical Standards for Public Officials and Employees.[45]

The First Complaint alleged that the BAC, which includes Dilig, Marcaida, and Bonoan, neglected to properly evaluate bid proposals and recommended the award of projects to contractors who submitted erstwhile incomplete bidding and contract requirements.[46]

The First Complaint also alleged that Llacuna, Gatinga, Zambales, Abacial, and Buenaventura, as project engineers, failed to take action or make a report on the incomplete documents and validation of progress and final accomplishments on the projects.[47]

The First Complaint also accused Colobong, as provincial accountant, of certifying as to the completeness of supporting documents of the bidders to effect payment despite the lack of such documents. Madamba, as provincial planning and development coordinator, was also alleged to have approved the payment of the contractors' claims despite the incompleteness or absence of the required supporting documents.[48]

Lastly, the First Complaint alleged that Governor Reyes conspired with the other respondents in the complaint in violating the requirements of the law on bidding and awarded projects to ineligible contractors.[49]

For the foregoing acts, the First Complaint asserts that Governor Reyes, Dilig, Marcaida, Bonoan, Llacuna, Gatinga, Zambales, Abacial, Buenaventura, Colobong, and Madamba should be held administratively liable for Neglect of Duty, Grave Misconduct, Dishonesty, Dereliction of Duty, and violation of Section 4 of Republic Act No. 6713[50] for violating the following laws and issuances:

> (1) Sections 12[51] (Functions of the BAC), 17[52] (Form and Contents of Bidding Documents), 23[53] (Eligibility Requirements for the Procurement of Goods and Infrastructure Projects), and 25[54] (Submission and Receipt of Bids) of Republic Act No. 9184;
>
> (2) Sections 12[55] and 37[56] of the Republic Act No. 6713's Implementing Rules and Regulations;
>
> (3) COA Memorandum No. 2005-027 dated February 28, 2005;
>
> (4) Sections 2[57] and 4[58] of Presidential Decree No. 1445;[59] (5) Section 3(e) and (g) of Republic Act No. 3019;[60] and (6) Article 213 of the Revised Penal Code.[61]

The allegations in the First Complaint were supported by a copy of the COA FAIO Report attached thereto.[62]

ii. Second Complaint: OMB-C-A-12-0364-G

The Second Complaint was filed by Mirasol and Mansueto D. Fuertes[63] (Fuertes) against Governor Reyes, the BAC, including Dilig, Marcaida, and Bonoan, and the project engineers, including Llacuna, Gatinga, Zambales, Abacial, and Buenaventura. The Second Complaint charged the respondents with Neglect of Duty, Grave Misconduct, Dishonesty, Dereliction of Duty and violation of Sections 12, 17, 23, and 25 of Republic Act No. 9184.[64]

Specifically, the Second Complaint claimed that the BAC failed to properly evaluate bid proposals and recommended the award of multiple contracts to a single entity contractor having only one set of key personnel to handle different projects situated in different locations.[65]

The Second Complaint also alleged that the project engineers failed to act and report the absence of the contractors' key personnel from the project sites, thereby allowing the contractors to violate their commitment to provide one set of key personnel for each project present at the project site at all times.[66]

The Second Complaint similarly charged Governor Reyes with allowing the BAC and the project engineers to repeatedly violate Republic Act No. 9184 and entering into contracts for and on behalf of the provincial government with private contractors who appear to be ineligible or unqualified.[67]

The Second Complaint finally alleges that the respondents connived and confederated with one another in granting unwarranted benefits to the contractors by entering into contracts with them which were disadvantageous to the government.[68]

iii. Third Complaint: OMB-C-A-12-0365-G

The Third Complaint was filed by Mirasol, Fuertes, and Henry Y. Santos[69] (Santos) against Governor Reyes,

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Madamba, and the BAC, including Dilig, Marcaida, and Bonoan, claiming that they should be held administratively liable for Neglect of Duty, Grave Misconduct, Dishonesty, Dereliction of Duty, and violation of Sections 8[70] (Procurement by Electronic Means) and 21[71] (Advertising and Contents of the Invitation to Bid) of Republic Act No. 9184 in relation to Section 2[72] (Posting in the Philippine Government Electronic Procurement System; PhilGEPS) of Executive Order No. 662.[73]

The Third Complaint charged the BAC, including Dilig, Marcaida, Bonoan, and Madamba for failing to comply with the mandatory posting of the IAEB for the 217 projects in the PhilGEPS and in the PGP website, thereby giving unwarranted benefits to the private contractors who were awarded of the projects.[74]

According to the Third Complaint, the failure to post the IAEB means that the best prices for the projects were not secured and violates Sections 8.2.1[75] and 21.2.1[76] of the Implementing Rules and Regulations (IRR)-Part A of Republic Act No. 9184 and Section 1[77] of Executive Order No. 662.

Meanwhile, the Third Complaint similarly accused Governor Reyes with repeatedly allowing the other respondents to violate the aforementioned laws and rules, and entering into contracts with private contractors despite their violation or noncompliance with the requirements under Republic Act No. 9184.[78]

iv. Fourth Complaint: OMB-L-A-13-0042

Finally, the Fourth Complaint, filed by Ma. Gracia M. Pulido-Tan (Pulido-Tan), COA Chairperson, charged Governor Reyes, Madamba, the BAC, including Dilig, Marcaida, and Bonoan, with Grave Misconduct, Dishonesty, and Conduct Prejudicial to the Best Interest of the Service.[79]

Specifically, Governor Reyes and Madamba, among others, were accused of failing to include in the 23 contracts a provision for the payment of liquidated damages for the delay incurred in project completion, thereby violating Section 68[80] (Liquidated Damages) of Republic Act No. 9184. Governor Reyes and the BAC were also charged with entering into contracts manifestly and grossly disadvantageous to the government.[81]

The BAC was also accused of recommending the award of, at least, four separate projects involving the construction of school buildings to BCT Trading and Construction despite the latter's noncompliance with the documentary requirements of Section 25[82] of the IRR of Republic Act No. 9184 and despite BCT Trading and Construction's misrepresentation in its commitment to ensure the presence of its key personnel at the project sites.[83]

The Fourth Complaint also accused Madamba of signing and approving BAC Resolutions recommending the award of the 23 contracts without any provision on the payment of liquidated damages, and despite the obvious misrepresentation.[84]

Unlike the first three complaints, the Fourth Complaint also included allegations relating to the implementation of the Malampaya Projects.[85]

Specifically, the Fourth Complaint contains allegations that: (a) the respondents (Del Socorro et al. in this case) conspired by falsely certifying in the SWAs, Accomplishment/Inspection Reports (A/IRs), and COA-Technical Services Office Inspection Reports (COA-TSOIRs) that the projects subject of the complaint were already completed when in fact they were incomplete and delayed, and (b) the respondents (petitioners herein) bloated the percentage of accomplishments in the projects in the SWAs and A/IRs, resulting in overpayments or advance payments to the contractors for more than the actual fair worth of their work.[86]

The Fourth Complaint was supported by a special audit and fact-finding conducted by the COA-Office of the Ombudsman Joint Investigating Team.[87] Specifically, Del Socorro et al. were charged in the Fourth Complaint

with the following participations:

(a) Petitioners Llacuna, Abacial, Panes, Gatinga, Patacsil, Buenaventura, and Zambales, who were project engineers, were charged with preparing the A/IRs on the subject projects with bloated accomplishments and certifying that the work itemized in the SWAs were duly accomplished in accordance with the plans and specifications and represented the bloated accomplishments;[88]

(b) Petitioner Padua was charged with conducting the inspection, signing the A/IRs on the projects with bloated accomplishments, and certifying in the SWAs that all materials have passed the required materials quality test;[89]

(c) Petitioner Madamba was charged with approving, in behalf of Governor Reyes, the SWAs and the payment of the projects with bloated accomplishments;[90]

(d) Petitioner Abrina was charged with conducting the inspection and signing the A/IRs on the projects with bloated accomplishments;[91]

(e) Petitioners Cabiguen and Rubio were charged with recommending the approval of the A/IRs on the projects with bloated accomplishments;[92] and

(f) Petitioners Iglesia and Del Socorro were charged with preparing the COA-TSOIRs on the projects with bloated accomplishments.[93]

The Ruling of the Ombudsman

In an exhaustive Consolidated Decision, dated November 21, 2014, the Office of the Ombudsman rendered a ruling finding Del Socorro et al., among others, administratively liable, as follows:

> WHEREFORE, respondents Rolando E. Bonoan, Jr., Samuel V. Madamba II, Ferdinand S. Dilig, and Lnis M. Marcaida II are found GUILTY of GRAVE MISCONDUCT, SERIOUS DISHONESTY and GROSS NEGLECT OF DUTY; respondents Manuel T. Cabiguen, Federico R. Rubio, Jr., Renato A. Abrina, Alfredo B. Padua, Cecilia C. Colegio, Pedro V. Gatinga, Jr., Pepe M. Patacsil, Rolly V. Matudio, Romeo C. Llacuna, Bernard I. Zambales, Bayani T. Buenaventura, Tommy S. Panes, Rosario P. Abacial, Darell S. Elivera, Edwin G. Iglesia[,] and Ronelo O. [D]el Socorro are found GUILTY of GRAVE MISCONDUCT and SERIOUS DISHONESTY; and respondent Orlando R. Colobong is found GUILTY of GROSS NEGLECT OF DUTY. They are all meted the penalty of DISMISSAL FROM THE SERVICE with the accessory penalties of cancellation of eligibility, forfeiture of retirement benefits, perpetual disqualification from holding public office and bar from taking civil service examinations.
>
> Considering, however, that respondents Bonoan and Madamba are no longer in government service, the penalty of dismissal from the service is converted into a FINE EQUIVALENT TO THEIR RESPECTIVE SALARIES FOR ONE [] YEAR, payable to this Office, and may be deductible from their retirement benefits, accrued leave credits or any receivable from their respective offices. The accessory penalties of cancellation of eligibility, forfeiture of retirement benefits, perpetual disqualification from holding public office and bar from taking civil service examinations, which are attached to the principal penalty of dismissal, shall continue to be imposed on them.
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> . . . .
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> The Honorable Secretaries, Department of Interior and Local Government with respect to respondents Bonoan, Madamba, Dilig, Marcaida, Colobong, Cabiguen, Rubio, Abrina, Padua, Colegio, Gatinga, Patacsil, Matudio, Llacuna, Zambales, Buenaventura, Panes, Madarcos, [Rodriguez], Abacial, and Elivera; Department of Transportation and Communications with respect respondent Abareta; and the Honorable Chairperson,

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> Commission on Audit with respect to respondents Iglesia and Del Socorro, are hereby directed to implement this Order immediately upon receipt hereof pursuant to [Rule III, Section 7] of Administrative Order No. 07, as amended by Administrative Order No. 17[,] dated September 7, 2003[,] in relation to Memorandum Circular No. 1, Series of 2006[,] dated April 11, 2006, and to promptly inform this Office of the action taken hereon.
>
> SO ORDERED.[94] (Emphasis in the original)

A. Ombudsman's ruling on the preliminary issues

Preliminarily, the Ombudsman ruled that the failure of some of the members of the SAT to affix their signatures in the Auditor's Affidavit and the lack of an indorsement letter for the supplemental COA complaint are not fatal to the Fourth Complaint. The Ombudsman held that these are mere formalities and do not bear on the validity of the complaint. The lack of signatures also became a non-issue when Pulido-Tan filed the Fourth Complaint, thereby curing any defects therein.[95]

The Ombudsman also ruled that the Complaints were not premature, as the records show that a final audit report was already rendered by the COA. Further, the charges could stand even without referring to the COA's audit report, as the irregularities in the bidding process and in the implementation of the projects could be sustained by evidence other than the COA FAIO Report, such as bid documents, contracts, inspection reports, and other relevant documents.[96]

The Ombudsman likewise ruled that it can conduct a preliminary investigation with or without a report from COA, since a COA report, while helpful, is not a prerequisite for the conduct of a preliminary investigation.[97]

The Ombudsman also held that Del Socorro et al. were not denied the right to be informed of the contents of Part I of the COA FAIO Report, as the records show that a copy thereof was attached to the First Complaint and furnished to all the respondents therein.[98]

B. Ombudsman's ruling on the main issues

i. Liability of Dilig, Bonoan, and Marcaida, as BAC members, together with Madamba, acting on behalf of Governor Reyes

The Ombudsman held that the acts of Dilig, Bonoan, and Marcaida, as BAC members, and Madamba, who acted on behalf of Governor Reyes, resulted in the recommendation of the award of bids to contractors without regard to the requirements of Republic Act No. 9184. Thus, they are guilty of Grave Misconduct, Serious Dishonesty, and Gross Neglect of Duty.[99]

Specifically, the Ombudsman laid out the irregularities in the bidding process, as follows:

First, there was limited dissemination of the invitation to bid, or IAEB. There is no proof that the IAEB of the 217 projects funded by the Malampaya Fund, and the results of the bidding or other related information, are posted in the PhilGEPS, in violation of Section 8.2.1(a) of the IRR of Republic Act No. 9184. This was confirmed by the Director III Rosa Maria M. Clemente of the PhilGEPS/IT Group, in a Letter, dated January 20, 2010.[100]

Meanwhile, the IAEB of 22 projects costing PHP 5 million and above were published in a newspaper of general circulation only once, in violation of Section 21.2.1(a) of the IRR of Republic Act No. 9184 mandating the advertisement of the IAEB of infrastructure projects amounting to more than PHP 5 million, at least, twice within a maximum period of 14 calendar days and a minimum period of six calendar days in between publications. Thus, while 16 projects were published twice in compliance with the rules, the IAEB of the 201 remaining projects remain to be unposted or unpublished.[101]

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These lapses resulted in the limited participation of bidders in the aforementioned projects. Specifically, there were only 15 contractor-bidders for 217 projects.[102]

Second, there was a failure to properly evaluate the bid proposals. Section 12 of Republic Act No. 9184 mandates the BAC, including Dilig, Bonoan, and Marcaida, to determine the eligibility of prospective bidders and conduct the evaluation of bids. Further, Sections 25.3(B)[103] and 25.4(B)[104] of the IRR of Republic Act No. 9184 provide for the eligibility requirements to be submitted by the bidders comprising the Technical and Financial Proposals. Finally, Section 30.1 of the same IRR provides that failure to submit the requirements, or an incomplete submission, would be a ground for a "FAILED" BAC evaluation.[105]

However, despite these requirements, the BAC, including Dilig, Bonoan, and Marcaida, failed to properly evaluate the bid proposals and proceeded to pass the bids in the preliminary examination and post-qualification stage, and award the projects to contractors despite the non-submission of the required documents.[106]

Third, there was a complete disregard of the contractors' undertaking that its key personnel shall be personally present at the jobsite.[107]

The Contractor's Letter-Certificate is a required undertaking for contractors obliging themselves to keep their key personnel personally present at the jobsite to supervise the construction. The Key Personnel's Certificate of Employment further provides that the personnel shall stay in the jobsite all the time to supervise and manage the construction work pertaining to his assignment, and that the personnel shall handle only one contract at a time.[108]

The contractor ensures the presence of the key personnel in the jobsite by requiring him to secure a certificate of appearance from the procuring entity's engineer at the end of each month. This certificate of appearance is one of the bid documents required by the BAC to qualify the contractor in its screening or eligibility checks.[109]

However, the BAC still proceeded to qualify the bidders to bid for numerous projects located in locations far from each other with overlapped timings of implementation — making it physically impossible for the same key personnel to comply with their undertaking to personally supervise the work. The Office of the Ombudsman also pointed out that there were eight contractors with the same set of key personnel recommended by the BAC, who were awarded several contracts in different municipalities with overlapping schedule of implementation.[110]

The BAC's act of recommending the award of different, overlapping projects to a single contractor with the same set of key personnel was clearly meant to give unwarranted benefits, preference, or advantage to the contractor concerned despite the improbability of complying with their undertaking under the Contractor's and Key Personnel's Certifications.[111]

Lastly, the Office of the Ombudsman faulted the BAC for the failure to include in the contracts a stipulation for liquidated damages. According to the Ombudsman, it was the BAC, including Dilig, Bonoan, and Marcaida, who recommended the award of the 23 contracts to Governor Reyes, the Head of the Procuring Entity.[112]

The Ombudsman ruled that the BAC could not have omitted notice to the absence of a stipulation providing for the payment of liquidated damages in case of delay in the implementation of the contract. Further, it is the responsibility of the BAC to ensure that the Procuring Entity abides by the standards set forth by the procurement law, as mandated by Section 12 of Republic Act No. 9184.[113]

Meanwhile, Madamba, upon the authority of Governor Reyes, affixed his signatures in the BAC Resolutions recommending the award of certain projects to the private contractors. By approving the BAC Resolutions, several contracts were executed by and between Governor Reyes and the private contractors.[114]

According to the Ombudsman, the foregoing flaws in the bidding process and the award of the contracts to the private contractors show a design to give unwarranted benefits and advantage to these private contractors.[115]

ii. Liability of Colobong and Madamba

The Office of the Ombudsman held that Madamba and Colobong were liable for Gross Neglect of Duty for their acts of approving and certifying, respectively, disbursement vouchers (DVs) covering payments for certain projects without complete supporting documents. Specifically, 11 DVs show that Colobong certified the completeness of the documents supporting the subject DVs, some of which were approved by Madamba by virtue of the authority granted by Governor Reyes.[116]

Section 4(6) of Presidential Decree No. 1445[117] requires claims against government funds to be supported with complete documentation. Thus, the failure of the contractors to submit the required documents should, at the very least, warrant the suspension of the disbursement of public funds for the projects concerned until the contractor submits the required documents.[118]

Further, under Section 474(b) of Republic Act No. 7160, Colobong, as provincial accountant, is tasked with the accounting and internal audit services of the province. This includes the duty to review supporting documents before the preparation of vouchers to determine the completeness of documents, as the provincial accountant is in a position to assess and evaluate the necessary documents to support a disbursement.[119]

On the other hand, Madamba, as the authorized representative of the procuring entity, had the primary duty to see to it that the documents supporting the disbursement were complete before the approval of the DVs.[120]

For their failure to observe these duties, the Ombudsman held that Colobong and Madamba were guilty of gross neglect in the performance of their duties.[121]

iii. Liability of Llacuna, Abacial, Panes, Gatinga, Patacsil, Buenaventura, and Zambales, as resident engineers; and Padua, Cabiguen, Rubio, Abrina, Iglesia, and Del Socorro

The Ombudsman found that the Resident Engineers— including Llacuna, Abacial, Panes, Gatinga, Patacsil, Buenaventura, and Zambales—as well as Padua, Cabiguen, Rubio, Abrina, Iglesia, and Del Socorro are administratively liable for Grave Misconduct and Serious Dishonesty.[122]

This conclusion is based on the Ombudsman's finding that they falsely certified in their SWAs, A/IRs, and COA-TSOIRs that 23 projects were already completed when the projects were, in fact, delayed; and for falsely certifying in their SWAs and A/IRs the respective percentages of accomplishment in one development, 14 roadways, 22 school buildings, one transmission line, nine day care centers, three solar systems, and five multi-purpose hall projects, by bloating the same.[123]

During the special audit, all supporting documents pertaining to the projects funded by the Malampaya Fund were requested from the PGP. However, the SAT noted that the contracts and projects lacked several documents, violating Section 4(6) of Presidential Decree No. 1445 which provides that claims against government funds should be supported with complete documentation.[124]

The Ombudsman ruled that the non-submission of the documents were in fact admitted by the resident engineers—including Llacuna, Abacial, Panes, Gatinga, Patacsil, Buenaventura, and Zambales—and Padua, Cabiguen, Rubio, Abrina, Iglesia, and Del Socorro, as they argue that the documents were subsequently submitted to the COA. However, this belated submission was not supported by any proof.[125]

Further, several projects were found to differ in item or quantity from the approved plans and specifications, and the reasons cited in the suspension orders were not in accordance with the IRR of Republic Act No. 9184.[126]

According to the Ombudsman, Llacuna, Abacial, Panes, Gatinga, Patacsil, Buenaventura, Zambales, Padua, Cabiguen, Rubio, and Abrina made it appear that the SWAs and the A/IRs, which were made as bases for payments to the contractors of the projects subject of the COA FAIO Report, were proper and in order. However, a comparison of the said documents with the SAT inspection reports shows that the SWAs and the A/IRs overstated the actual scope of the work accomplished within the given period, with discrepancies either in item or quantity, or due to the absence of the required supporting documents.[127]

Llacuna, Abacial, Panes, Gatinga, Patacsil, Buenaventura, Zambales, Padua, Cabiguen, Rubio, and Abrina, in effect, reneged on their duty to disclose the true status of the work accomplishments for each project by repeatedly making false narrations in the SWAs and A/IRs. The Ombudsman ruled that this shows the wrongful intent of the said officials to defraud and violate established rules.[128]

Moreover, the Ombudsman ruled that Llacuna, Abacial, Panes, Gatinga, Patacsil, Buenaventura, Zambales, Padua, Cabiguen, Rubio, and Abrina cannot just claim that their act of signing the SWAs is ministerial in nature, since, by signing the documents, they attested to the veracity of the declarations made therein.[129]

Specifically, the resident engineers, including Llacuna, Abacial, Panes, Gatinga, Patacsil, Buenaventura, and Zambales, were tasked with conducting field inspections and spot checks on work progress, maintenance, and field evaluations. Thus, when they prepared the A/IRs on the projects with bloated accomplishments and certified that the work itemized in the SWAs were duly accomplished, they, in effect, recommended the approval and subsequent payment of the contractors' progress billings to the detriment of the government.[130]

As materials engineer and chief of the Quality Control Division, Padua has the duty to ensure that all the construction materials used in the projects passed the materials testing and quality standards required by law. However, the SAT found that the reported accomplishments in the SWAs and A/IRs were bloated due to differences in item or quality from the approved plans and specifications of the projects. Therefore, by signing the SWAs and A/IRs, Padua attested to the veracity of the accomplishments stated therein, which were untruthful.[131]

As the Provincial Inspectorate Team, Cabiguen and Rubio (as inspectorate team leaders and assistant provincial engineers), and Abrina (as project engineer) were tasked with the prior inspection and recommendation of the work accomplishments in the provincial infrastructure programs and projects.[132]

Thus, they may be held liable for any irregular expenditure of government funds by virtue of Section 340 of Republic Act No. 7160 regardless of the fact that they are not accountable officers as contemplated in Section 101 of Presidential Decree No. 1445. Since payments cannot be made without the prior inspection of the Provincial Inspectorate Team, Cabiguen, Rubio, and Abrina are deemed to have participated in the disbursement of government funds. In this case, Cabiguen, Rubio, and Abrina signed the A/IRs verifying the reported bloated accomplishments stated therein.[133]

Meanwhile, Iglesia and Del Socorro conducted an ocular inspection of the San Vicente Airport Development Project (SVADP) prior to the release of payment to the contractors. By verifying and confirming the reported accomplishments in the COA-TSOIRs, they, in effect, assented to the irregular acts of the resident engineers, Padua, Cabiguen, Rubio, and Abrina, instead of performing their sworn duty as auditors to countercheck the SVADP implementation and scope of accomplishments.[134]

As such, Iglesia and Del Socorro also committed falsification by making untruthful statements in a narration of facts when they confirmed the SVADP reported accomplishments, when these were bloated or overstated.[135]

The Ombudsman ruled that Llacuna, Abacial, Panes, Gatinga, Patacsil, Buenaventura, Zambales, Padua,

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Cabiguen, Rubio, Abrina, Iglesia, and Del Socorro cannot invoke the presumption of regularity in the performance of their official duties since the irregularities in this case are blatant. Their acts constitute transgressions of the law and demonstrate their disposition to defraud, deceive, or betray.[136]

Thus, given the foregoing findings, the Ombudsman held Del Socorro et al. administratively liable Md dismissed them from the service, except Madamba, who was ordered to pay a fine in view of his resignation pending the administrative case.[137]

Dilig, Marcaida, Madamba, Colobong, Bonoan, Cabiguen, Rubio, Abrina, Padua, Gatinga, Patacsil, Llacuna, Zambales, Buenaventura, Panes, Abacial, Iglesia, and Del Socorro separately moved for reconsideration,[138] but their motions were denied.[139] The Ombudsman, however, modified its ruling against Madamba upon the manifestation of Mirasol that he was still in the government service. Thus, the penalty of dismissal from the service was also imposed on Madamba, instead of a fine.[140]

Aggrieved by the Ombudsman's ruling, Del Socorro et al. filed separate Petitions for Review before the CA.

The Ruling of the CA

In a Decision, dated August 3, 2018, the CA denied Del Socorro et al.'s Petitions for Review and affirmed the Ombudsman's ruling on their respective administrative liabilities:

> FOR THE STATED REASONS, the petitions for review in CA-G.R. SP Nos. 148372, 148387, 148403, 148419, 148420, 148546, 148712, 148713, 148715, [and] 148716 are DENIED. For petitioners Ronelo O. Del Socorro, Edwin G. Iglesia, Romeo C. Llacuna, Bernard I. Zambales, Ferdinand S. Dilig, Luis M. Marcaida II, Rolando E. Bonoan, Jr., Samuel V. Madamba II, Orlando R. Colobong, Renato A. Abrina, Manuel T. Cabiguen, Federico R. Rubio, Jr., Rosario Pascual-Abacial, Pedro V. Gatinga, Jr., Tommy S. Panes, Bayani Tan Buenaventura, Pepe Martinez Patacsil, and Alfredo B. Padua, the November 21, 2014 Consolidated Decision and September 13, 2016 Order of the Ombudsman are AFFIRMED.
>
> . . . .
>
> SO ORDERED.[141]

On the procedural issues, the CA rejected Del Socorro et al.'s argument that the Ombudsman's investigation is premature, as the Office of the Ombudsman is empowered to undertake its own preliminary investigation and give due course to the complaint against petitioners even before the issuance of the Notice of Disallowance (ND) or final audit report by COA.[142]

Further, the CA held that Del Socorro et al. were not deprived of due process, considering that they each had the opportunity to file their counter-affidavits, actively participate in the proceedings, and even file a motion for reconsideration of the Ombudsman's Joint Decision.[143]

On the substantive issues, the CA ruled that there is substantial evidence to hold Del Socorro et al. administratively liable for their roles in the use of the Malampaya Fund for various programs and projects in the province.[144]

As regards BAC members Dilig, Marcaida, and Bonoan, the CA held that their noncompliance with the bidding process and the absence of official documents proving compliance with the bidding requirements constitute substantial evidence that they are liable for Grave Misconduct. The CA also ruled that Dilig, Marcaida, and Bonoan are guilty of Serious Dishonesty and Gross Neglect of Duty for grossly disregarding the law and for failing to strictly observe the directives of procurement laws, resulting in undue benefits to the winning bidders.[145]

Nevertheless, the CA ruled that the BAC members should not be held liable for failing to include in the contracts a clause for liquidated damages and for failing to keep track of the attendance of the contractors' key personnel, since the BAC is not concerned with contract signing or approval and the issuance of the Notice to Proceed, and it does not take part in the implementation of contracts.[146]

The CA also rejected Bonoan's argument that his election in 2010 as Board Member of Palawan is, in effect, a condonation of his administrative liability, since the condonation doctrine does not apply when the offense was committed while the public officer was still an appointive official and had been elected for the first time.[147]

As regards Madamba and Colobong, the CA ruled that they are guilty of Gross Neglect of Duty when they signed the DVs with incomplete supporting documents. The CA ruled that Madamba and Colobong, as provincial planning and development coordinator and provincial accountant, respectively, were required to examine the attachments to DVs and should have been on guard if there were irregularities. Further, the fact that the infrastructure projects cost millions of pesos should have prompted them to exercise added caution, but they failed to do so.[148]

The CA rejected Madamba's argument that the doctrine in Arias v. Sandiganbayan[149] applies to him, since he is not the head of the local government office or the final approving authority. Madamba also admitted that he served as Head of the BAC Secretariat which provides administrative assistance in managing procurement processes, and, as such, he is obliged to post and advertise notices as required by the law.[150]

As regards Llacuna, Zambales, Abacial, Gatinga, Panes, Buenaventura, Patacsil, and Padua, the CA ruled that they are guilty of Serious Dishonesty and Grave Misconduct when they certified that the 23 projects were fully accomplished, and by bloating the accomplishments on 55 projects.[151]

Lastly, the CA ruled that Del Socorro, Iglesia, Abrina, Cabiguen, and Rubio are guilty of Grave Misconduct and Serious Dishonesty. The CA refused to accept Del Socorro and Iglesia's claim that they conducted their own inspection and found that the projects were duly accomplished before payments to the contractors were released, as these inspection reports are self-serving. The CA also ruled that Abrina, Cabiguen, and Rubio did not dispute that they certified the SWAs and A/IRs on the questioned projects, which resulted in the payment to contractors.[152]

The CA concluded that the SWAs and A/IRs distorted the truth of the progress of several projects and defrauded the government, and, as such, Del Socorro, Iglesia, Abrina, Cabiguen, and Rubio were guilty of Grave Misconduct and Serious Dishonesty.[153]

In a Resolution, dated August 27, 2020, the CA denied Del Socorro et al.'s Motions for Reconsideration:

> WHEREFORE, premises considered, the Motions for Reconsideration filed by the petitioners in CA-G.R. SP Nos. 148372, 148387, 148419, 148420, 148546, 148712, 148713, 148715 [and] 148716, are DENIED.
>
> SO ORDERED.[154]

Thus, Del Socorro et al. sought final recourse before the Court in nine separate Petitions for Review on Certiorari under Rule 45 of the Rules of Court.

The Proceedings Before the Court

In a Resolution,[155] dated February 16, 2021, the Court En Banc, in G.R. No. 254680, denied Madamba and Colobong's Petition for: (1) failure to state material dates showing when notice of judgment or final order or resolution subject of the petition was received, when a motion for new trial or reconsideration, if any, was filed, and when notice of the denial thereof was received, to show that petition was filed on time; (2) failure to file the

required number of plain copies of the petition in violation of Section 4, Rule 45 of the Rules of Court; and (3) failure to sufficiently show that the CA committed any reversible error.[156]

On March 23, 2021, Madamba and Colobong filed a Motion for Reconsideration[157] of the Court's Resolution, dated February 16, 2021. Meanwhile, on December 29, 2023, Dilig, Bonoan, Abacial, Abrina, Cabiguen, Rubio, Gatinga, Panes, Padua, Madamba, Colobong, Buenaventura, and Patacsil filed a Joint Manifestation with Proposal for Stipulation[158] in response to a Notice issued by the Court on March 29, 2023 requiring the parties to inform the Court of pertinent developments that may affect the Court's disposition of the cases or that may have rendered the cases moot and academic in the meantime.[159]

The Joint Manifestation of Del Socorro et al. invites the Court's attention to the COA Decision No. 2021-441[160] (COA Decision) involving the ND pertaining to the projects involved in the abovementioned administrative cases. Del Socorro et al. aver that the COA Decision has been marked as an exhibit in the coordinate criminal cases of the administrative cases against them. The coordinate criminal cases are currently pending before the Sandiganbayan.[161]

According to Del Socorro et al., the COA Decision supports their theory that the administrative complaints filed against them, and which are the subject of the abovementioned cases, were filed prematurely. Specifically, they quote the following portion of the COA Decision:

> Finally, it is worth noting that the appellant Resident Engineers and the Provincial Engineer had no participation with the non-posting of the IAEB of the projects in the G-EPS or with the splitting of the contracts. They were merely found liable for certifying that the work items shown in the SWAs have been accomplished despite the noted deficiencies and discrepancies. While they submitted several documents explaining some of the deficiencies and discrepancies or showing that the same were already rectified, the same still cannot warrant their exclusion from liability therefrom, pending proper evaluation thereof by this Commission. Thus, the Regional Technical Services COA RO No. IV-B shall re-evaluate the projects and determine the extent of the liability of the appellant Resident Engineers and Provincial Engineer, if any.
>
> . . . .
>
> The Regional Technical Services Commission on Audit Regional Office No. IV-B shall re-evaluate the projects and determine the extent of the liability of the Resident Engineers and Provincial Engineer, if any.[162]

According to Del Socorro et al., the phrase "if any" highlights that any finding of liability, which was used as basis for the filing of the administrative complaints against them, were premature.[163]

Further, in their Joint Manifestation, Dilig, Bonoan, Abacial, Abrina, Cabiguen, Rubio, Gatinga, Panes, Padua, Madamba, Colobong, Buenaventura, and Patacsil manifested a proposal for the respondents to stipulate on the due execution and authenticity of the certified true copy of the COA Decision, which Del Socorro et al. attached to their Joint Manifestation.[164]

On February 22, 2024, the public respondents, through the Office of the Solicitor General, filed their Comment (on the Joint Manifestation with Proposal for Stipulation dated December 29, 2023),[165] arguing that a proposal to stipulate on the due execution and authenticity of the certified true copy of the COA Decision is unnecessary, because the Ombudsman did not rely solely on the findings of the COA in filing the administrative complaints against Del Socorro et al.[166]

Meanwhile, on February 28, 2024, Del Socorro, Iglesia, Llacuna, and Zambales filed a Motion to Admit Newly Discovered Evidence to Support the Exoneration of Petitioners[167] (Motion to Admit). In their Motion to Admit,

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Del Socorro et al. seek the admission into evidence of the COA Decision, arguing that the ruling supports their exoneration.[168]

Del Socorro, Iglesia, Llacuna, and Zambales further pray that the Decision, dated June 15, 2023, of Branch 51, Regional Trial Court of Puerto Princesa City, Palawan in Criminal Case No. 36886[169] (RTC Decision) be admitted into evidence. In the RTC Decision, Del Socorro and Iglesia were acquitted of Falsification of Public Documents.[170]

Del Socorro, Iglesia, Llacuna, and Zambales argue that the COA Decision and the RTC Decision are both newly discovered evidence which may be admitted in the interest of substantive justice and considered in favor of their exoneration in G.R. No. 253361.[171]

Further, on October 29, 2024, Del Socorro et al., in G.R. Nos. 254677, 254678, 254679, 254680, 254706, 254707, 254708, and 254709 filed a Second Omnibus Submission with Proposal for Stipulation[172] (Submission with Proposal for Stipulation), in connection with their previous proposal for stipulation on the due execution and authenticity of the COA Decision, which they prayed to be noted in the disposition of the cases before the Court. Primarily, Del Socorro et al. pointed out the finding of the COA that the cases have already become moot and academic.[173]

The Issues

First, has the case been rendered moot and academic by subsequent developments?

Second, did the CA err in ruling that the investigation of the Office of the Ombudsman was not premature?

Third, did the CA err in ruling that Del Socorro et al. were not deprived of due process?

Lastly, did the CA err in upholding the administrative liability of Del Socorro et al.?

The Ruling of the Court

The Petitions are denied. Contrary to the arguments of Del Socorro et al., the Office of the Ombudsman, after an independent evaluation of the evidence, properly determined the administrative liability of Del Socorro et al.

The Consolidated Petitions raise primarily factual questions outside the ambit of a Petition for Review on Certiorari under Rule 45 of the Rules of Court

Preliminarily, it must be pointed out that the reliefs sought in the Consolidated Petitions all require the Court to go through the evidence already passed upon by the Office of the Ombudsman and the CA. In other words, the Consolidated Petitions raise questions of fact.

It is well settled that only questions of law may be raised in a Rule 45 petition. The Court is not a trier of facts, and it is not the Court's function to analyze and weigh all over again evidence already considered in previous proceedings.[174] Verily, factual questions are outside the province of a Petition for Review on Certiorari under Rule 45 of the Rules of Court:

> It is aphoristic that a [reexamination] of factual findings cannot be done through a petition for review on certiorari under Rule 45 of the Rules of Court because as earlier stated, this Court is not a trier of facts[.] x x x. The Supreme Court is not duty-bound to analyze and weigh again the evidence considered in the proceedings below. This is already outside the province of the instant Petition for Certiorari.
>
> There is a question of law when the doubt or difference arises as to what the law is on a certain set of facts; a question of fact, on the other hand, exists when the doubt or difference arises as to the truth or falsehood of the alleged facts. Unless the case falls under any of the recognized exceptions, we are limited solely to the review

> of legal questions.
>
> As held in Reman Recio v. Heirs of the Spouses Aguedo and Maria Altamirano, etc., et al., our review is limited only to the errors of law committed by the appellate court, to wit:
>
> Under Rule 45 of the Rules of Court, jurisdiction is generally limited to the review of errors of law committed by the appellate court. The Supreme Court is not obliged to review all over again the evidence which the parties adduced in the court a quo. Of course, the general rule admits of exceptions, such as where the factual findings of the CA and the trial court are conflicting or contradictory.[175] (Citation omitted)

As with any rule, the foregoing directive admits of several exceptions, such as when:

> (1) the conclusion is grounded on speculations, surmises, or conjectures; (2) the inference is manifestly mistaken, absurd, or impossible; (3) there is grave abuse of discretion; (4) the judgment is based on misapprehension of facts; (5) the findings of fact are conflicting; (6) there is no citation of specific evidence on which the factual findings are based; (7) the findings of absence of fact are contradicted by the presence of evidence on record; (8) the findings of the CA are contrary to those of the trial court; (9) the CA manifestly overlooked certain relevant and undisputed facts that, if properly considered, would justify a different conclusion; (10) the findings of the CA are beyond the issues of the case; and (11) such findings are contrary to the admissions of both parties.[176]

Nevertheless, even if a petition for review on certiorari raises factual questions, the Court reserves the discretion to review and resolve the case. As provided by Rule 45, Section 6 of the Rules of Court:

> SECTION 6. Review Discretionary. — A review is not a matter of right, but of sound judicial discretion, and will be granted only when there are special and important reasons therefor. The following, while neither controlling nor fully measuring the court's discretion, indicate the character of the reasons which will be considered:
>
> (a) When the court a quo has decided a question of substance, not theretofore determined by the Supreme Court, or has decided it in a way probably not in accord with law or with the applicable decisions of the Supreme Court; or
>
> (b) When the court a quo has so far departed from the accepted and usual course of judicial proceedings, or so fax sanctioned such departure by a lower court, as to call for an exercise of the power of supervision.

As such, even as the Court finds that none of the exceptions warranting cognizance of a Rule 45 petition raising factual questions exists in this case, the Court will proceed to resolve the same if only to settle, once and for all, the substantive questions raised by the Petitions.

The investigatory powers of the Ombudsman and the conclusive effect of its factual findings

It is the constitutional mandate of the Office of the Ombudsman to investigate and prosecute illegal, unjust, improper, or inefficient acts of public officials. Particularly, the Constitution commands the Office of the Ombudsman to "act promptly on complaints filed in any form or manner against public officials or employees of the government, or any subdivision, agency or instrumentality thereof, including government-owned or controlled corporations, and shall, in appropriate cases, notify the complainants of the action taken and the result thereof."[177]

In order to properly accomplish this duty, the Office of the Ombudsman is granted broad investigative powers and functions. In this regard, Article XI, Section 13 of the Constitution provides:

> SECTION 13. The Office of the Ombudsman shall have the following powers, functions, and duties:

> (1) Investigate on its own, or on complaint by any person, any act or omission of any public official, employee, office or agency, when such act or omission appears to be illegal, unjust, improper, or inefficient.
>
> (2) Direct, upon complaint or at its own instance, any public official or employee of the Government, or any subdivision, agency or instrumentality thereof, as well as of any government-owned or controlled corporation with original charter, to perform and expedite any act or duty required by law, or to stop, prevent, and correct any abuse or impropriety in the performance of duties.
>
> (3) Direct the officer concerned to take appropriate action against a public official or employee at fault, and recommend his [or her] removal, suspension, demotion, fine, censure, or prosecution, and ensure compliance therewith. (Emphasis supplied)

This is further mirrored in Republic Act No. 6770, or The Ombudsman Act of 1989, which provides:

> Section 15. Powers, Functions and Duties. — The Office of the Ombudsman shall have the following powers, functions and duties:
>
> (1) Investigate and prosecute on its own or on complaint by any person, any act or omission of any public officer or employee, office or agency; when such act or omission appears to be illegal, unjust, improper or inefficient. It has primary jurisdiction over cases cognizable by the Sandiganbayan and, in the exercise of his primary jurisdiction, it may take over, at any stage, from any investigatory agency of Government, the investigation of such cases;
>
> (2) Direct, upon complaint or at its own instance, any officer or employee of the Government, or of any subdivision, agency or instrumentality thereof, as well as any government-owned or controlled corporations with original charter, to perform and expedite any act or duty required by law, or to stop, prevent, and correct any abuse or impropriety in the performance of duties; [and]
>
> (3) Direct the officer concerned to take appropriate action against a public officer or employee at fault or who neglect to perform an act or discharge a duty required by law, and recommend his [or her] removal, suspension, demotion, fine, censure, or prosecution, and ensure compliance therewith; or enforce its disciplinary authority as provided in Section 21 of this Act: Provided, That the refusal by any officer without just cause to comply with an order of the Ombudsman to remove, suspend, demote, fine, censure, or prosecute an officer or employee who is at fault or who neglects to perform an act or discharge a duty required by law shall be a ground for disciplinary action against said officer[.]

Owing to the Office of the Ombudsman's nature as an independent constitutional body tasked with upholding the integrity of public service, the Court has adopted a general policy of non-interference with the exercise of the Ombudsman of its prosecutorial and investigatory powers.[178]

Meanwhile, in administrative cases before the Office of the Ombudsman, the complainants must prove their allegations by substantial evidence, or such relevant evidence as a reasonable mind will accept as adequate to support a conclusion. This weight of evidence is satisfied if "there is reasonable ground to believe that one is guilty of the act or omission complained of, even if the evidence might not be overwhelming."[179]

As such, when the Office of the Ombudsman's findings are adequately supported by substantial evidence, such findings are conclusive on the Court. Absent a clear showing of grave arbitrariness, the Court will ordinarily stay its hand and refuse to intervene in the Office of the Ombudsman's findings.[180]

The Ombudsman's investigatory powers vis-à-vis the COA's investigations

The foregoing being said, the Office of the Ombudsman does not have exclusive power to investigate anomalies involving public officials. In the exercise of its audit jurisdiction, the COA also determines the liabilities of erring

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public officials in anomalous government transactions.

In this regard, the Court has constantly ruled that, in the context of irregular government transactions, the interest of the COA is solely administrative, and its investigation does not foreclose the Ombudsman's authority to investigate and determine whether there is a crime to be prosecuted for which a public official is answerable.[181]

It is further well established that the investigations conducted by the Office of the Ombudsman and the COA are separate and distinct from each other and can proceed concurrently and independently, although the two investigations may definitely—and often, inevitably—intersect. In fact, the Office of the Ombudsman may request any government agency, including the COA, for assistance and information necessary in the discharge of its responsibilities.[182]

Moreover, the Office of the Ombudsman is granted considerable latitude in steering the course of its investigations, which necessarily includes the authority to evaluate the probative value of the evidence presented and to determine which among these pieces of evidence should be accorded weight in resolving the matter. Since the Office of the Ombudsman is granted such latitude, its varying treatment between and among the investigations it is handling cannot, by itself, be considered a violation of the parties' rights to equal protection of the laws and due process.[183]

In Reyes v. Office of the Ombudsman,[184] the Court held that it will not ordinarily interfere with the Ombudsman's assessment unless there is a clear showing of grave abuse of discretion, and mere disagreement with the Ombudsman's findings. will not suffice:

> This Court generally does not interfere with the Ombudsman's findings of probable cause. In Dichaves v. Office of the Ombudsman:
>
> As a general rule, this Court does not interfere with the Office of the Ombudsman's exercise of its constitutional mandate. Both the Constitution and Republic Act No. 6770 (The Ombudsman Act of 1989) give the Ombudsman wide latitude to act on criminal complaints against public officials and government employees. The rule on non-interference is based on the "respect for the investigatory and prosecutory powers granted by the Constitution to the Office of the Ombudsman[.]"
>
> An independent constitutional body, the Office of the Ombudsman is "beholden to no one, acts as the champion of the people[,] and [is] the preserver of the integrity of the public service." Thus, it has the sole power to determine whether there is probable cause to warrant the filing of a criminal case against an accused. This function is executive in nature.
>
> The executive determination of probable cause is a highly factual matter. It requires probing into the "existence of such facts and circumstances as would excite the belief, in a reasonable mind, acting on the facts within the knowledge of the prosecutor, that the person charged was guilty of the crime for which he [or she] was prosecuted."
>
> The Office of the Ombudsman is armed with the power to investigate. It is, therefore, in a better position to assess the strengths or weaknesses of the evidence on hand needed to make a finding of probable cause. As this Court is not a trier of facts, we defer to the sound judgment of the Ombudsman.
>
> Practicality also leads this Court to exercise restraint in interfering with the Office of the Ombudsman's finding of probable cause. Republic v. Ombudsman Desierto explains:
>
> [T]he functions of the courts will be grievously hampered by innumerable petitions assailing the dismissal of investigatory proceedings conducted by the Office of the Ombudsman with regard to complaints filed before it, in much the same way that. the courts would be extremely swamped if they could be compelled to review the exercise of discretion on the part of the fiscals or prosecuting attorneys each time they decide to file an

> information in court or dismiss a complaint by a private complainant.

Despite this well-established principle, petitioner would have this Court interfere with the Ombudsman's assessment on the basis of grave abuse of discretion. However, disagreement with the Ombudsman's findings is not enough to constitute grave abuse of discretion. It is settled:

> An act of a court or tribunal may constitute grave abuse of discretion when the same is performed in a capricious or whimsical exercise of judgment amounting to lack of jurisdiction. The abuse of discretion must be so patent and gross as to amount to an evasion of positive duty, or to a virtual refusal to perform a duty enjoined by law, as where the power is exercised in an arbitrary and despotic manner because of passion or personal hostility.[185] (Emphasis supplied, citations omitted)

Moreover, it must be pointed out that, since the investigations of the Ombudsman and the COA are independent from each other, the pending proceedings before the COA do not have any effect on the proceedings before the Office of the Ombudsman. This is true even if the developments in the COA proceedings are favorable to the respondent, due to the same reasoning.

As a consequence, any outcome of the proceedings before the COA is entirely irrelevant to the case before the Office of the Ombudsman, because, in any case, the latter has conducted its own investigation and arrived at a conclusion based on its own appreciation of the relevant pieces of evidence it has considered.

This is, of course, premised on the fact that the Office of the Ombudsman did not rely solely on the findings or audit conducted by the COA, and conducted its own, independent investigation in order to arrive at its conclusion.

The administrative cases against Del Socorro et al., are not moot and academic

In their Joint Manifestation with Proposal for Stipulation, Motion to Admit, and Submission with Proposal for Stipulation, Del Socorro et al. argue that the administrative cases are now moot and academic, considering subsequent developments.

Specifically, Del Socorro et al. argue that: (1) the COA Decision supports their exoneration, since the COA, in its Decision, instructed the reevaluation of the projects and the determination of the extent of the liability of the engineers; (2) the COA Decision has been marked as an exhibit in the coordinate criminal cases of the administrative cases against them, which are currently pending before the Sandiganbayan; and (3) Del Socorro and Iglesia were acquitted of Falsification of Public Documents.

The Court rules that the administrative cases of Del Socorro et al. are not rendered moot and academic by these subsequent developments.

To repeat, any determination made by the COA in its own audit or investigation is separate or distinct from the conclusions reached by the Office of the Ombudsman. The Office of the Ombudsman's findings are not dependent on the COA's findings because the latter is not the investigatory arm of the Office of the Ombudsman. Moreover, as stated at the outset, while the COA's findings may carry persuasive weight, they are not binding.[186] Consequently, there is no need to admit the COA Decision as it is completely irrelevant to the determination of the administrative liability of Del Socorro et al.

The Court reaches the same conclusion as regards the acquittal of Del Socorro and Iglesia of Falsification of Public Documents. Settled is the rule that administrative cases are independent from criminal actions for the same act or omission. The dismissal of a criminal charge, or an accused's acquittal therefor, does not prohibit the continuation of the administrative prosecution.[187]

For one, the quantum of evidence required in an administrative case is less than that required in a criminal case.

Criminal and administrative proceedings. may involve similar operative facts, but require different quantum of evidence. Particularly, administrative cases require only substantial evidence, or such relevant evidence as a reasonable mind might accept as adequate to support a conclusion.[188]

For another, a single act may offend against two or more distinct but related provisions of law, or that the same act may give rise to criminal as well as administrative liability. As such, they may be prosecuted simultaneously or one after another, subject to the Constitutional right of the accused against double jeopardy.[189]

As such, the Court's hand is not stayed by Del Socorro and Iglesia's acquittal in the criminal cases filed against them, even if such cases arise from similar facts. The administrative case against Del Socorro and Iglesia can proceed regardless of the result of such criminal cases.

Therefore, the administrative cases against Del Socorro et al. are not moot and academic. Their Joint Manifestation with Proposal for Stipulation, Motion to Admit, and Submission with Proposal for Stipulation must, therefore, be denied.

The investigation of the Office of the Ombudsman is not premature

Del Socorro et al. argue that the COA Audit Report has not yet attained finality, and, as such, cannot be the basis of an administrative complaint. Consequently, the investigation of the Office of the Ombudsman is premature.

The Court disagrees. In Cabrera v. Marcelo,[190] the Court ruled:

> Petitioners cannot fault the Ombudsman for relying on the COA Audit Report, notwithstanding that it had not yet attained finality. The initial basis for the Ombudsman's investigation was not the COA Audit Report, but the complaints filed by Casanova. While the allegations in the complaint happened to be similar with those contained in the COA Audit Report, the Ombudsman could very well conduct an independent investigation based on the complaints for the purpose of whether criminal charges should be filed against the petitioners. The Ombudsman is reposed with broad investigatory powers in the pursuit and of its constitutional mandate as protector of the people and investigator of complaints filed against public officials. It is even empowered to request from any government agency such as the COA, the information necessary in the discharge of its responsibilities and to examine, if necessary, pertinent records and documents.
>
> It should be borne in mind that the interest of the COA is solely administrative, and that its investigation does not foreclose the Ombudsman's authority to investigate and determine whether there is a crime to be prosecuted for which a public official is answerable. In Ramos v. Aquino, the Court ruled that the fact that petitioners' accounts and vouchers had passed in audit is not a ground for enjoining the provincial fiscal from conducting a preliminary investigation for the purpose of determining the criminal liability of petitioners for malversation. Clearly then, a finding of probable cause does not derive its veracity from the findings of the COA, but from the independent determination of the Ombudsman.[191] (Citation omitted)

Clearly, then, the Office of the Ombudsman is by no means limited by the non-finality of the COA Audit Report, even if such report contains allegations similar to the case pending before it. The Office of the Ombudsman, in fact, properly performed its duty with dispatch when it proceeded to investigate the facts constituting Del Socorro et al.'s administrative liability based on the complaints before it.

Further, nowhere in Cabrera did the Court rule that a Partial Audit Report by the COA is indispensable to the exercise of the Office of the Ombudsman of its investigatory powers, as argued by Del Socorro et al. The Court, in Cabrera, merely pointed out that the Office of the Ombudsman's investigation in that case was prompted by the COA's Partial Audit Report.

As the Court ruled in Dimayuga v. Office of the Ombudsman:[192]

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> [A]lthough the Commission on Audit (COA) report may aid the Office of the Ombudsman in conducting its preliminary investigation, such report is not a prerequisite. Both the Constitution and the Ombudsman Act of 1989 state that the Office of the Ombudsman may undertake an investigation on complaint or on its own initiative. Therefore, with or without the report from COA, the Ombudsman can conduct a preliminary investigation. This Court has declared that the findings in a COA report or the finality or lack of finality of such report is irrelevant to the investigation of the Office of the Ombudsman in its determination of probable cause.[193]

The Court highlights that the Office of the Ombudsman is mandated by no less than the Constitution to investigate illegal, unjust, improper, or inefficient acts of public officials. The Office of the Ombudsman's investigatory powers would be severely diluted if the finality of a COA Audit Report would be considered as a suspensive condition before it could finally conduct an investigation.

Nevertheless, Del Socorro et al. claim that Cabrera does not apply in this case since the issue therein is the Office of the Ombudsman's determination of probable cause. Del Socorro et al. are mistaken.

The Court's pronouncement in Cabrera squarely discusses the investigatory powers of the Office of the Ombudsman, which applies no.t only in criminal cases, but also in administrative cases. There is no distinction between the investigations made by the Office of the Ombudsman in criminal cases, to determine probable cause, and in administrative cases, to determine the administrative liability of public officers. Verily, the only difference is the standard of proof required to establish probable cause or administrative liability.

Simply put, the Office of the Ombudsman exercises the same investigatory powers in criminal cases and in administrative cases, which, in fact, often proceed concurrently. As such, the pendency and non-finality of a COA Audit Report cannot stall an investigation of the Office of the Ombudsman in either case.

The Office of the Ombudsman conducted an investigation of its own and did not rely solely on the COA Audit Report

Del Socorro et al. further argue that the Office of the Ombudsman committed a grievous error when it failed to conduct its own independent investigation and relied solely on the COA Audit Report, which was filled with irregularities and erroneous entries.

Del Socorro et al. proceed from an erroneous premise. The Office of the Ombudsman did not rely solely on the COA Audit Report. The Court quotes with approval the ruling of the CA on this issue:

> Although the COA report may aid the Ombudsman in conducting its investigation, such report is not indispensable. Both the Constitution and the Ombudsman Act of 1989 mandate the Ombudsman to undertake an investigation on complaint or on its own initiative, with or without the report from COA. In this case, the basis for the Ombudsman's investigation and findings is not necessarily the COA Audit Report but the complaints against the petitioners, along with the bidding documents, inspection reports and other relevant documents that accompanied the complaints. Upon a finding that there are irregularities committed, the Ombudsman need not wait for the COA to issue the NDs and finalize its Audit Report before it can act on the complaint against the petitioners.[194] (Emphasis supplied)

The Office of the Ombudsman did not solely rely on the COA Audit Report, but on the four complaints against the petitioners Del Socorro et al., along with the documents accompanying the complaints. Contrary to the argument of the petitioners, the Office of the Ombudsman did not take the COA Audit Report at face value, but conducted an independent study and investigation of the documents attached to the complaints—such as bid documents, contracts, inspection reports, BAC Resolutions, DVs, and other relevant documents—and arrived at a conclusion regarding Del Socorro et al.'s administrative liability.

Verily, Del Socorro et al. cannot dictate how the Office of the Ombudsman should conduct its investigation. As earlier discussed, the Office of the Ombudsman is afforded a wide latitude in pursuing its investigations. Absent any showing of grave abuse of discretion, the Court will generally refrain from interfering with the wide berth afforded by the Constitution to the Office of the Ombudsman in its investigations.

In this regard, the Court concludes that the Office of the Ombudsman formed its own conclusions based on the complaints filed before it and the attachments thereto. Del Socorro et al.'s arguments that the Office of the Ombudsman did not conduct its own, independent investigation holds no water in the face of the evidence on record.

There was no violation of Del Socorro et al.'s right to due process

The Court further agrees with the CA's ruling that Del Socorro et al. were not deprived of due process.

It is well settled that, in administrative proceedings, due process is satisfied when a party is duly notified of the allegations made against them and is given an opportunity to explain their side.[195] The essence of due process is the opportunity to be heard, and one is heard when he or she is accorded a fair and reasonable opportunity to explain his or her case or is given the chance to have the ruling complained of reconsidered.[196]

Here, there is no dispute that Del Socorro et al. were able to file their respective counter-affidavits, participate in all the proceedings before the Office of the Ombudsman and the CA, and even move for reconsideration of the Office of the Ombudsman's Joint Decision. Therefore, Del Socorro et al.'s claims of deprivation of their right to due process is more imagined than real.

There is substantial evidence to establish the administrative liability of Del Socorro et al.

The CA upheld Del Socorro et al.'s guilt of either Grave Misconduct, Serious Dishonesty, and/or Gross Neglect of Duty.

Misconduct is defined as an intentional transgression of some established and definite rule of action, particularly, as a result of a public officer's unlawful behavior, recklessness, or gross negligence. Misconduct is considered grave if it involves any of the additional elements of corruption, clear willful intent to violate the law, or flagrant disregard of established rules.[197]

Meanwhile, dishonesty has been defined as the concealment or distortion of truth, showing lack of integrity or a disposition to defraud, cheat, deceive, or betray, or intent to violate the truth.[198] Dishonesty is considered serious when qualified by any of the circumstances under Section 3 of Civil Service Commission Resolution No. 06-0538:

> Section 3. Serious Dishonesty. The presence of any of one of the following attendant circumstances in the commission of the dishonest act would constitute the offense of Serious Dishonesty:
>
> a. The dishonest act causes serious damage and grave prejudice to the government.
>
> b. The respondent gravely abused his [or her] authority in order to commit the dishonest act.
>
> c. Where the respondent is an accountable officer, the dishonest act directly involves property, accountable forms or money for which he [or she] is directly accountable and the respondent shows an intent to commit material gain, graft and corruption.
>
> d. The dishonest act exhibits moral depravity on the part of the respondent.
>
> e. The respondent employed fraud and/or falsification of official documents in the commission of the dishonest act related to his/her employment.

f. The dishonest act was committed several times or in various occasions.

g. The dishonest act involves a Civil Service examination, irregularity or fake Civil Service eligibility such as, but not limited to, impersonation, cheating and use of crib sheets.

h. Other analogous circumstances.

Lastly, Gross Neglect of Duty is defined as negligence characterized by the want of evert slight care, acting or omitting to act in a situation where there is a duty to act, not inadvertently, but willfully and intentionally, with a conscious indifference to consequences, insofar as other persons may be affected. It denotes a flagrant and culpable refusal or unwillingness of a person to perform a duty.[199]

These offenses must be proven by substantial evidence, or such relevant evidence as a reasonable mind might accept as adequate to support a conclusion.[200]

Given these parameters, the CA did not err in affirming the administrative liability of Del Socorro et al.

For the sake of clarity, the Court herein details the specific accusations against Del Socorro et al., as found by the Ombudsman and affirmed by the CA:

Members of the BAC

Petitioners

Violations

Details

Ferdinand S. Dilig, Luis M. Marcaida, and Rolando E. Bonoan, Jr.

Section 21, Republic Act No. 9184 (Posting & Publication Requirements)

Failed to ensure PhilGEPS posting or newspaper publication of IAEBs.[201]

Sections 12, 25.3(B), 25.4(B), and 30 of Republic Act No. 9184 (Bid Submission & Evaluation Rules)

Failure to properly evaluate bid proposals;[202]

Allowed ineligible bidders to pass evaluation and recommended awards despite non-submission of the required documents;[203]

Proceeded to qualify bidders to bid for project locations far from each other, with overlapping timings of implementation, in effect, disregarding the contractors' undertaking that its key personnel shall be personally present at the jobsite.[204]

Section 68, Republic Act No. 9184 (Liquidated Damages)

Failure to include in the contracts a stipulation for liquidated damages.[205]

Approving and Accounting Officers

Petitioners

Violation

Details

Samuel V. Madamba II

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Section 4(6), Presidential Decree No. 1445

Authorized disbursements without verifying completeness of documentation and accuracy.[206]

Republic Act No. 9184

Approved payments supported by bloated accomplishment reports, and affixed his signature in contracts missing required provisions (i.e., liquidated damages).[207]

Facilitated financial transactions based on falsified or irregular documentation.[208]

Section 21, Republic Act No. 9184 (Posting & Publication Requirements)

Failure to post IAEBs on the PhilGEPS as Head of the BAC Secretariat.[209]

Orlando R. Colobong

Section 474(b), Republic Act No. 7160

Certified DVs as complete despite missing supporting documents.[210]

Section 4(6), Presidential Decree No. 1445

Failed to enforce required fiscal controls before the release of funds;[211]

Enabled improper disbursements through certification of incomplete financial documents.[212]

Engineering & Inspection Personnel

Petitioner/s

Violation

Details

Resident Engineers Romeo C. Llacuna, Rosario Pascual-Abacial, Tommy S. Panes, Pedro V. Gatinga Jr., Pepe M. Patacsil, Bayani Tan Buenaventura, and Bernard I. Zambales

Republic Act No. 9184; Presidential Decree No. 1445

Signed SWAs and A/IRs with inflated or false accomplishment percentages and quantities;[213]

Certified work inconsistent with actual site conditions[214]

Deliberately misrepresented project progress and facilitated irregular disbursements.[215]

Materials Engineer Alfredo B. Padua

Republic Act No. 9184; Presidential Decree No. 1445

Certified materials as compliant even when inspections revealed discrepancies;[216]

Validated materials that did not match approved specifications;[217]

Signed SWAs and A/IRs despite the untruthful accomplishments stated therein.[218]

Inspectorate Team Leaders Manuel T. Cabiguen and Federico R. Rubio, Jr.

Republic Act No. 9184; Presidential Decree No. 1445

Validated falsified or overstated A/IRs and SWAs;[219]

Failed to properly inspect work or verify progress of the projects.[220]

Project Engineer Renato A. Abrina

Republic Act No. 9184 - IRR; Presidential Decree No. 1445

Signed accomplishment reports with inaccurate or inflated figures.[221]

Facilitated approval of irregular disbursements based on falsified accomplishment reports.[222]

COA Technical Inspectors

Petitioner

Violation

Details

Edwin G. Iglesia and Ronelo Del Socorro

COA Technical Inspection Rules and Audit Standards

Prepared COA-TSOIRs with false or inaccurate accomplishment assessments;[223]

Approved and validated falsified accomplishments used in irregular disbursements.[224]

i. Dilig, Marcaida, and Bonoan, as members of the BAC of the PCP, are guilty of Grave Misconduct and Gross Neglect of Duty for disregarding the rules regarding the bidding process

The CA ruled that Dilig, Marcaida, and Bonoan, as members of the BAC, are guilty of Grave Misconduct for their noncompliance with the bidding process and the absence of official documents proving compliance with bidding requirements. Specifically, the CA ruled that Dilig, Marcaida, and Bonoan: (1) failed to post the IAEB in the PhilGEPS website as required by Section 21.2.1.b of the IRR-A of the procurement law; and (2) failed to ensure the completeness of the required bidding documents in both the pre-qualification and post-qualification stages of the bidding process, including the eligibility checklist.[225]

Further, the CA ruled that Dilig, Marcaida, and Bonoan are guilty of Serious Dishonesty and Gross Neglect of Duty when they grossly disregarded the law and were manifestly remiss in their duties in strictly observing the directives of procurement laws, resulting in undue benefits to the winning bidders. The CA noted that their gross disregard for the rules and repeated irregular acts show a willful intent to subvert the clear policy of the law for transparency and accountability in government contracts and caused serious damage and grave prejudice to the government.[226]

The Court is inclined to agree with the CA that Dilig, Marcaida, and Bonoan, as members of the BAC, blatantly disregarded the rules governing the bidding process and failed to properly evaluate the qualifications of the bidders.

Public bidding, as a method of government procurement, highlights the principes of transparency, competitiveness, simplicity, and accountability. Competitive public bidding prioritizes the public interest by giving the public the best possible advantages through open competition.[227] Public bidding likewise avoids or

precludes suspicions of favoritism, as well as the execution of public contracts.[228]

As an essential part of the process of public bidding, the posting and publication of the IAEB ensures that the broadest number of prospective participants join the public bidding. This is consistent with the policy of Republic Act No. 9184 in promoting transparency and competitiveness during the entire bidding process.

In this regard, the BAC is responsible for ensuring that the procuring entity strictly complies with the standards outlined under Republic Act No. 9184 and its IRR. The duties of the BAC in the bidding process has been aptly summarized by the CA, as follows:

> Specifically, the BAC shall conduct the bidding process following these steps: first, advertise and post IAEB; second, accept Letters of Intent (LOIs), issue eligibility documents, and conduct eligibility check; third, issue the bidding documents; fourth, call a pre-bid conference and, if necessary, issue supplemental/bid bulletins; fifth, receive and open the technical and financial envelopes; sixth, evaluate the bids; seventh, post-qualify; eighth, award the contract; and, finally, have the contract signed and approved and issue the Notice to Proceed. The BAC takes active participation from steps one to eight or until the recommendation of the award of contract to the head of procuring entity. Thereafter, the approval of the award, contract preparation and signing, and issuance of the Notice to Proceed devolve to the procurement unit or end-user and the head of the procuring entity.[229]

To clarify, the Court finds that Dilig, Marcaida, and Bonoan are not liable for the non-posting of the IAEBs on the PhilGEPS website, as the obligation to do so falls on the BAC Secretariat and not on all members of the BAC.

In Jomadiao v. Arboleda,[230] the Court ruled that the responsibility of the actual posting of the IAEB on the PhilGEPS website falls upon the BAC Secretariat, not on all members of the BAC. Nevertheless, in Jomadiao, the Court held that the BAC is still responsible for ensuring compliance with the requirement of publication of the IAEB in a newspaper of general circulation:

> At the onset, the duty of publication falls upon the BAC Secretariat, and his or her certification as to the fact of posting refutes allegations to the contrary.
>
> The petitioners, as provisional BAC members, are not responsible for the actual posting of the IAEB and the corresponding payment, if any, of the same. Be that as it may, the Court is of the view that allowing a prospective bidder to pay for any advertisement or publication will not give him or her a leverage in public bidding. Such act is actually against any bidder's interest because it publicizes the existence of a bidding and persuades competition.
>
> On the issue of non-posting of the IAEB on the PhilGeps website, respondent did not show that the Municipality of Looc had an electronic registry with the PhilGeps nor that it had access to the internet. Posting on the PhilGeps website requires not only prior coordination with the Geps but also a stable network of the procuring entity. Since the viability of posting on the PhilGeps website had not been duly proven during trial, the Court could not postulate on the assumption that the lack of posting on PhilGeps was deliberate.
>
> Nonetheless, the BAC still fell short in the publication requirement when it failed to advertise the IAEB in a newspaper of general nationwide circulation, or a newspaper that is published nationally.[231] (Emphasis supplied)

Dilig, Marcaida, and Bonoan admit that they earnestly caused the publication of the IAEB of 22 projects in a newspaper of general circulation only once. They claim that this, along with the ruling in Jomadiao, should relieve them of administrative liability as regards the publication issue.

The Court disagrees. As regards the requirement of publication, Section 21 of Republic Act No. 9184 provides:

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> SEC. 21. Advertising and Contents of the Invitation to Bid. - In line with the principle of transparency and competitiveness, all Invitations to Bid for contracts under competitive bidding shall be advertised by the Procuring Entity in such manner and for such length of time as may be necessary under the circumstances, in order to ensure the widest possible dissemination thereof, such as, but not limited to, posting in the Procuring Entity's premises, in newspapers of general circulation, the G-EPS and the website of the Procuring entity, if available. The details and mechanics of implementation shall be provided in the IRR to be promulgated under this Act. (Emphasis supplied)

The applicable provision of the IRR of Republic Act No. 9184 at the time of the required publication in 2008 requires the advertising of the IAEB, at least, twice:

> 21.2. Advertising and Posting of the Invitation to Apply for Eligibility and to Bid
>
> 21.2.1. Except as otherwise provided in Sections 21.2.3 and 21.2.4 of this IRR-A and for the procurement of common-use goods and supplies, the Invitation to Apply for Eligibility and to Bid shall be:
>
> a) Advertised at least twice within a maximum period of [14] calendar days, with a minimum period of six [] calendar days in between publications, in a newspaper of general nationwide circulation which has been regularly published for at least two [] years before the date of issue of the advertisement;
>
> b) Posted continuously in the website of the procuring entity concerned, if available, the website of the procuring entity's service provider, if any, as provided in Section 8 of this IRR-A, and the G-EPS during the maximum period of [14] calendar days stated above; and
>
> c) Posted at any conspicuous place reserved for this purpose in the premises of the procuring entity concerned, as certified by the head of the BAC Secretariat of the procuring entity concerned.[232] (Emphasis supplied)

As earlier stated, while Dilig, Marcaida, and Bonoan are not responsible for the actual posting of the IAEBs on the PhilGEPS website, they are still responsible for ensuring that the IAEB is published in a newspaper of general circulation in accordance with Republic Act No. 9184 and its IRR. Given their admission that the IAEB was published only once, they have clearly been remiss in the duty to ensure the publication of such IAEBs.

Further, the Court finds that Dilig, Bonoan, and Marcaida also failed to properly evaluate the bid proposals as required by the procurement law.

Under Section 12 of Republic Act No. 9184, the BAC is required to "determine the eligibility of prospective bidders, receive bids, conduct the evaluation of bids, undertake post-qualification proceedings, [and] recommend award of contracts to the Head of the Procuring Entity or his duly authorized representative." Sections 25.3(B) and 25.4(B) of the IRR-A provide for the requirements to be submitted by the bidders for the Technical and Financial Proposals, respectively. Section 30 of the IRR-A further provides that the failure to submit these requirement should merit a failed BAC evaluation.

In Jomadiao, the Court ruled that the functions of the BAC are not merely ceremonial, but central to the proper conduct of public bidding:

> The Court has been consistent in holding that the functions of BAC members are not merely ceremonial. Theirs is the obligation to ensure the proper conduct of public bidding, because it is the policy and medium adhered to in Government procurement and construction contracts under existing laws and regulations. It is the accepted method for arriving at a fair and reasonable price and ensures that overpricing, favoritism and other anomalous practices are eliminated or minimized.[233]

In Lagoc v. Malaga,[234] the Court ruled that a member of the BAC cannot just feign ignorance of the BAC's noncompliance with procurement laws and regulations, because the BAC members are responsible for the

conduct of pre-qualification, or eligibility screening, bidding, evaluation of bids, post-qualification, and recommending award of contract. As such, it is their duty to ensure that the rules and regulations for the conduct of bidding for government projects are faithfully observed.[235]

As found by the Ombudsman and as affirmed by the CA, the bidding documents required to have been submitted by the winning bidders, which should have determined their eligibility in both the pre-qualification and post-qualification stages, are manifestly incomplete. Dilig, Marcaida, and Bonoan proceeded to award the projects to the contractors despite the non-submission of the required documents.

As the CA pointed out, the BAC could not even present the eligibility checklist, which uses the pass/fail criteria and the technical eligibility documents for the pre-qualification stage of the bidding.[236] In Joson III v. Commission on Audit,[237] the Court ruled that the presence of the eligibility checklist is an obligation and duty of the BAC, and the absence of the checklist is its direct responsibility. Since, Dilig, Marcaida, and Bonoan failed to produce the eligibility checklist, it is evident that the pre-qualification of the bidders has been completely neglected or ignored.

The acts of Dilig, Marcaida, and Bonoan completely disregarded the screening process to determine if the bidders are indeed qualified and able to undertake the projects in consideration, resulting in a farcical public bidding. Worse, Dilig, Marcaida, and Bonoan's indifference resulted in the grant of undue benefits to the bidders who were awarded the contracts without having to adequately prove their eligibility.

Verily, they are guilty of Grave Misconduct for failing to observe their duty of evaluating the prospective bidders and proceeding to recommend the award of contracts to these bidders absent a thorough pre-qualification and post-qualification process. The nonchalant attitude of Dilig, Marcaida, and Bonoan towards the qualification process in the public bidding amounts to a flagrant disregard of established rules, qualifying their misconduct as Grave Misconduct. Further, Dilig, Marcaida, and Bonoan are also guilty of Gross Neglect of Duty, as their acts show a flagrant unwillingness to perform their duty as members of the BAC under Republic Act No. 9184 and its IRR.

Nevertheless, the Court absolves Dilig, Marcaida, and Bonoan of the charge of Serious Dishonesty. Even as the Court finds that Dilig, Marcaida, and Bonoan severely disregarded their basic duties as members of the BAC in conducting public bidding, the Court points out that the records fall short of any proof that there was malicious intent to conceal the truth or to make false statements. After all, dishonesty is primarily a question of intention,[238] and proof of such intention is missing in this case.

All the same, however, Dilig, Marcaida, and Bonoan's acts amount to Grave Misconduct and Gross Neglect of Duty, which are both offenses punishable by dismissal from the service under Rule 10, Section 46 of the Revised Rules on Administrative Cases in the Civil Service.[239]

ii. Madamba and Colobong are guilty of Gross Neglect of Duty

To recall, the Court dismissed Madamba and Colobong's Petition in a Resolution, dated February 16, 2021, for procedural defects and for failure to show that the CA committed any reversible error. The Court finds no reason to reverse its earlier Resolution.

Madamba, as provincial planning and development coordinator, and Colobong, as provincial accountant, were required to examine the attachments to DVs and be vigilant if there are irregularities. In this regard, Presidential Decree No. 1445, or the Government Auditing Code of the Philippines, provides the following principles to guide government entities in the disbursement of public funds:

> Section 4. Fundamental principles. Financial transactions and operations of any government agency shall be

> governed by the fundamental principles set forth hereunder, to wit:
>
> . . . .
>
> (4) Fiscal responsibility shall, to the greatest extent, be shared by all those exercising authority over the financial affairs, transactions, and operations of the government agency.
>
> (5) Disbursements or disposition of government funds or property shall invariably bear the approval of the proper officials.
>
> (6) Claims against government funds shall be supported with complete documentation.

Further, Colobong, as provincial accountant, is charged with the duty to review the completeness of supporting documents before the preparation of vouchers. Meanwhile, Madamba, as the authorized representative of Governor Reyes, should have exercised the necessary caution and scrutiny to evaluate the completeness of the documents supporting the disbursement.

However, Colobong and Madamba failed to exercise the slightest caution by certifying and approving the subject DVs, respectively, despite the lack of supporting documents. Specifically, Colobong and Madamba certified 11 DVs pertaining to the construction of School Buildings Package A-08-25, Binudac-Malaking Patag Road, and the SVADP.

Considering that the disbursements in this case involved millions of pesos in public funds, the least Colobong and Madamba could have done is to dutifully perform their sworn functions to evaluate the documents supporting the disbursements. Absent this, the Court necessarily concludes that Colobong and Madamba are guilty of Gross Neglect of Duty for their indifference to the consequences of their reckless certifications of the subject DVs, as well as their flagrant refusal to perform their duties.

Furthermore, Madamba admitted that he served as head of the BAC Secretariat, the officer-in-charge of certifying the posting of the IAEBs. No such posting of any procurement opportunities, IAEBs, results of bidding, and related information was made in the PhilGEPS Bulletin Board. This was confirmed by a Letter, dated January 20, 2010, by Rosa Marie M. Clemente, Director III of the PhilGEPS/IT Group, which stated that the subject infrastructure projects were not posted by the PGP.[240] Therefore, pursuant to the Court's ruling in Jomadiao, Madamba is administratively liable for the non-posting of the IAEBs on the PhilGEPS website.

The Court notes, however, that while the CA affirmed the Ombudsman's Decision, it found Madamba liable only for Gross Neglect of Duty and omitted the findings of Grave Misconduct and Serious Dishonesty against him. The Court affirms this conclusion.

Although Madamba was grossly negligent in performing his duties as head of the BAC Secretariat and as the authorized representative of the head of the Procuring Entity, the records do not show that his actions were tainted with malicious intent. The Court further observes that Madamba's involvement in the approval of payments and in the award of the irregular contracts to the contractors was confined to end-stage approvals, essentially giving his imprimatur to actions without making the necessary checks. While this conduct reflects serious negligence, the evidence presented before the Ombudsman failed to establish that Madamba engaged in corruption, acted with willful intent to violate the law, or displayed a flagrant disregard of established rules.

Accordingly, the Court sustains the finding that Madamba is liable only for Gross Neglect of Duty and absolves him of Grave Misconduct and Serious Dishonesty.

iii. Llacuna, Zambales, Abacial, Gatinga, Panes, Buenaventura, Patacsil, and Padua, as project engineers, are guilty of Grave Misconduct and Serious Dishonesty for falsely certifying that the questioned projects were in

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order, when in fact, they were delayed and incomplete

According to the CA, the, project engineers, Llacuna, Zambales, Abacial, Gatinga, Panes, Buenaventura, Patacsil, and Padua, signed the SWAs and A/IRs despite the fact that the specified projects were delayed, incomplete, or non-compliant with the quality of the structures and materials required.[241]

Specifically, Padua certified that 23 projects were accomplished according to specifications, when they were, in fact, delayed, according to the auditors' findings:

Projects

Target
Completion
[Date]

Date of
Inspection

No. of
Days
Delayed

1. San Vicente Airport Development Project (Sta.0+000 to Sta.0+364)

[August 2, 2009]

[September 9, 2009]

422

2. San Vicente Airport Development Project (Sta. 0+363 to Sta. 1+535)

[February 27, 2009]

[September 9, 2009]

291

3. San Vicente Airport Development Project (Sta. 1+200 to Sta.1 +535)

[February 19, 2009]

[September 9, 2009]

367

4. San Vicente Airport Development Project (Sta.1+015 to Sta.1+325)

[September 23, 2008]

[September 9, 2009]

341

5. San Vicente Airport Development Project (Concrete Apron 0.25m thick x 100m x 135)

[February 5, 2009]

[September 9, 2009]

173

6. San Vicente Airport Development Project (Sta. 0+639 to Sta.1+015)

[November 26, 2008]

[September 9, 2009]

241

7. Construction of 6CL 2 Storey School Building-Coron

[August 15, 2008]

[November 11, 2009]

453

8. Construction of School Building Package A-08-02 Roxas

[October 10, 2008]

[November 27, 2008]

413

9. Construction of School Building Package A-08-27 Busuanga

[October 23, 2008]

[November 10, 2009]

383

10. Construction of Legislative Building Phase 1, Araceli

[January 11, 2009]

[November 25, 2009]

14

11. Extension & Improvement of Provincial Legislative Building Phase I, Puerto Princesa City

[May 29, 2009]

[November 27, 2009]

57

12. Coron Bay Development Project (Coastal Rd) Phase II, Coron

[August 3, 2009]

[November 11/12, 2009]

100

13. Concreting of YKR Airport Highway Junction Road (Sta.10+300 to Sta.14+300), Coron

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[December 30, 2008]

[November 4, 2009]

309

14. Concreting of YKR Airport Highway Junction Road (Sta.15+300 to Sta.18+940), Coron

[May 3, 2009]

[November 4, 2009]

185

15. Construction of School Buildings Package A-08-22, Coron

[October 25, 2008]

[November 11, 2009]

382

16. Construction of Poblacion Roxas Water Transmission Lines & Water Storage (P1), Roxas

[December 28, 2008]

[September 10, 2009]

277

17. Concreting of San Jose-Port Barton Road A (Matalangao Section) Roxas

[November 3, 2008]

[September 10, 2009]

137

18. Construction of 6CL 2 Storey School Building at Narra West Central School, Poblacion, Narra

[October 28, 2008]

[November 18, 2009]

9

19. Construction of 6CL 2 Storey School Building, PSU, Sitio Dipulao, Coron

[August 15, 2008]

[November 6, 2009]

3

20. Construction of 2 Storey 4CL Type A School Building, Package A-08-03

[May 16, 2009]

[November 27, 2009]

232

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21. Construction of School Building Package A-08-19 at El Nido Central School

[October 10, 2008]

[September 13, 2009]

335

22. Construction of Day Care Centers Package N-08-02 at Busuanga, Coron & Culion

[July 17, 2008]

[November 3, 2009 and November 10, 20091

482

23. Construction of Roxas Water Intake, Infiltration Gallery & Disinfection, Phase I, Roxas

[February 15, 2009]

[September 10, 2009]

207[242]

Meanwhile, as materials engineer, Padua also attested in the SWAs that all materials used in the SVADP passed the quality test. Llacuna, on the other hand, was also in-charge of various stages of the SVADP and certified as to the completeness of the airport project.[243]

Meanwhile, Zambales, Abacial, Gatinga, Panes, Buenaventura, and Patacsil also testified as to the completeness of the following projects:

Zambales

[Project]

Accomplishment (%)

Per SWA

Per FAIO

1. S-08-05 Const. Of I CL JTR Type B School Bldg., Panitian Interior Elem. School, Panitian, Española

100

82.04

2. S-08-05 Const. Of Sitio Caramay Highway Day Care Center, Pulot, Española

100

97.27[244]

Abacial

[Project]

Accomplishment (%)

Per SWA

Per FAIO

1. Construction of Poblacion Roxas Water Transmission Lines & Water Storage, Roxas

93.60

8.10

2. Construction of Roxas Water Intake, Infiltration Gallery& Disinfection, Phase I, Roxas

79.73

8.97[245]

Gatinga

[Project]

Accomplishment (%)

Per SWA

Per FAIO

1. A-08-19 Construction of 2 Storey 4CL School Building ACA Type A, El Nido Central School

100

61.61

2. N-08-04 Const. Of Paglaum Day Care Center Taytay

100

88.94[246]

Panes

[Project]

Accomplishment (%)

Per SWA

Per FAIO

1. Construction of Multi-Purpose Han (Covered Court), Aramaywan, Narra

100

97.08[247]

Buenaventura

[Project]

Accomplishment (%)

Per SWA

Per FAIO

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1. S-08-02 Construction of 2 CL JTR Type A School Building, Alfonso XIII Elementary School, Bliss Poblacion, Quezon Palawan

100

65.54

2. S-08-02 Construction of 1 CL JTR Type B School Building, Isugod Elementary School, Isugod, Quezon

100

70.71

3. S-08-02 Construction of 1 CL JTR Type A School Building, WPU-JTR Student Center, Poblacion, Quezon

100

68.42

4. S-08-03 Construction of 2 CL JTR Type B School Building, Ladayon Elementary School, Sowangan, Quezon

100

98.26

5. S-08-03 Construction of 2 CL JTR Type B School Building, Tagusao Elementary School, Sowangan, Quezon

100

97.07

6. S-08-04 Construction of 1 CL JTR Type B School Building, Ransang Elementary School, Ransang, Rizal

100

74.98

7. S-08-04 Construction of 1 CL JTR Type B School Building, Salongsong Elementary School, Iraan, Rizal

100

74.98

8. S-08-04 Construction of 1 unit HE Building, Rizal Central School HE Building, Poblacion, Rizal

100

50.61

9. S-08-01 Construction of Apoc-Apoc Day Care Center

100

92.77

10. S-08-01 Construction of San Juan Day Care Center

100

94.20

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11. S-08-01 Construction of Dumagueña Day Care Center

100

96.50

12. S-08-01 Construction of Sitio Mariwara Day Care Center, Princess Urduja, Narra

100

96.53

13. S-08-03 Construction of Sowangon Day Care Center, Quezon

100

67.84

14. S-08-01 Construction of Ransang Day Care Center, Rizal

100

63.48

15. S-08-03 So. Guilingan Day Care Center, Iraan, Rizal

100

67.90

16. Construction of Multi-Purpose Hall (Covered Court) located at Brgv. Panitian, Quezon

100

94.19

17. Construction of Multi-Purpose Hall, Brgy. Puntabaja, Market Site, Rizal

100

94.95[248]

Patacsil

[Project]

Accomplishment (%)

Per SWA

Per FAIO

1. S-08-04 Rehab./ Improvement of Pulot I - Pulot III Road, Española

100

47.19

2. Construction of Pulot III

100

93.62

3. S-08-01 Construction of 3 CL JTR Type A School Building, San Isidro Elementary School

100

69.98

4. Construction of Multi-Purpose Hall (Covered Court), Abo-Abo National High School, Española

100

98.04[249]

According to the CA, the project engineers are guilty of Grave Misconduct and Serious Dishonesty for repeatedly bloating accomplishment reports, costing the government millions of pesos in advance payments to undeserving contractors.[250] The Courts affirms.

As outlined by the Office of the Ombudsman, the SWAs require five signatories, who make the following attestations:

> (1) the Materials Engineer certifies that all materials incorporated into the work for the period covered passed the required materials quality test;
>
> (2) the Resident Engineer certifies that the work itemized in the SWA has been accomplished in accordance with plans, specifications, and other requirements, and represents the specified percentage of the indicated amount;
>
> (3) the Contractor certifies that the indicated work accomplished is correct and payment has not been received;
>
> (4) the Provincial Engineer verifies that the SWA is correct, and recommends the payment of the indicated amount; and
>
> (5) the Provincial Governor approves the SWA.[251]

Meanwhile, the A/IR requires five signatories to make the following attestations:

> (1) the Resident Engineer, that he or she prepared the report;
>
> (2) the Materials Engineer and the Civil Engineer, that they inspected the accomplished work;
>
> (3) the Inspectorate Team Leader, that he or she recommends the approval of the report; and
>
> (4) the Provincial Engineer, that he or she approves the A/IR.[252]

In this regard, the Ombudsman found that Llacuna, Abacial, Panes, Gatinga, Patacsil, Buenaventura, Zambales, Padua, and Rubio, made it appear that the SWAs and the A/IRs were proper and in order. Thereafter, the SWAs and the A/IRs were made the bases to release the payments in favor of the contractors.[253]

However, a comparison of the SWAs and the A/IRs with the SAT inspection reports shows an obvious overstatement of the work accomplished, with discrepancies either in item or quantity, or due to the absence of the required supporting documents. Further, as regards Padua, the SWAs and A/IRs were bloated due to differences in item or quality from the approved plans and required specifications of the projects.[254]

As shown by the certifications and attestations of the project engineers in the above-enumerated SWAs and A/IRs, Llacuna, Abacial, Panes, Gatinga, Patacsil, Buenaventura, Zambales, and Padua repeatedly attested that the projects were either complete or fulfilled the required quantity or quality, despite the fact that their

certifications were completely contrary to the actual state of the projects.[255]

Thus, it is apparent that Llacuna, Abacial, Panes, Gatinga, Patacsil, Buenaventura, Zambales, and Padua completely disregarded their duty to truthfully state the status of the work accomplishments in the SWAs and A/IRs.

As such, Llacuna, Abacial, Panes, Gatinga, Patacsil, Buenaventura, Zambales, and Padua are guilty of Grave Misconduct for repeatedly making false statements in the SWAs and A/IRs in flagrant disregard of established rules. They are likewise guilty of Serious Dishonesty for the same false statements, resulting in serious damage and prejudice to the government in the form of undeserved payments to the contractors.

iv. Del Socorro, Iglesia, Abrina, Cabiguen, and Rubio are guilty of Grave Misconduct and Serious Dishonesty

Similarly, the CA affirmed the Office of the Ombudsman and ruled that Del Socorro, Iglesia, Abrina, Cabiguen, and Rubio are guilty of Grave Misconduct and' Serious Dishonesty. Particularly, Del Socorro and Iglesia are guilty of certifying SWAs and A/IRs on questioned projects, resulting in the payment to contractors, despite the fact that such projects were incomplete, delayed, or non-compliant.

Meanwhile, Cabiguen and Rubio, as inspectorate team leaders and assistant provincial engineers, had the duty to supervise and administer the operations in the implementation of the provincial infrastructure programs and projects. Abrina, as project engineer, was also charged with inspecting the projects. They all failed to dutifully perform their functions.

The Court affirms that Del Socorro, Iglesia, Abrina, Cabiguen, and Rubio are guilty of Grave Misconduct and Serious Dishonesty. Similar to the discussion on the project engineers, Del Socorro, Iglesia, Abrina, Cabiguen, and Rubio reneged on their respective duties to administer, monitor, and inspect the work and progress on the accomplishments in the infrastructure projects. Thus, when they bloated or overstated the accomplishments on the SWAs and A/IRs, they deliberately acted contrary to their mandate and flagrantly disregarded their duties.

As such, the CA did not err in affirming the Office of the Ombudsman and in ruling that Del Socorro, Iglesia, Abrina, Cabiguen, and Rubio are administratively liable for Grave Misconduct and Serious Dishonesty.

A final word

The Court will never tire of reminding public officers that public office is a public trust. No public officer can claim a vested right to a public office. Public interest and public welfare wholly depend on the faithful and accountable performance of public officers of their sworn duties. As such, when public officers are guilty of malfeasance, the people are the ultimate victims. As the protector of the rights of the people, the Supreme Court will not hesitate in affirming the penalties for public officers who stray from their sworn duties.

ACCORDINGLY, the Petitions for Review on Certiorari under Rule 45 of the Rules of Court, and the Motion for Reconsideration, dated March 23, 2021, in G.R. No. 254680, are DENIED. The Decision, dated August 3, 2018, and the Resolution, dated August 27, 2020, of the Court of Appeals in CA-G.R. SP Nos. 148372, 148387, 148403, 148419, 148420, 148546, 148712, 148713, 148715, and 148716; and the Court's Resolution, dated February 16, 2021, in G.R. No. 254680, are AFFIRMED.

Petitioners Ferdinand S. Dilig, Luis M. Marcaida, and Rolando E. Bonoan, Jr. are found GUILTY of GRAVE MISCONDUCT and GROSS NEGLECT OF DUTY; petitioners Manuel T. Cabiguen, Federico R. Rubio, Jr., Renato A. Abrina, Alfredo B. Padua, Pedro V. Gatinga, Jr., Pepe M. Patacsil, Romeo C. Llacuna, Bernard I. Zambales, Bayani T. Buenaventura, Tommy S. Panes, Rosario P. Abacial, Edwin G. Iglesia, and Ronelo O. Del Socorro are found GUILTY of GRAVE MISCONDUCT and SERIOUS DISHONESTY; and petitioners Orlando

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R. Colobong and Samuel V. Madamba are found GUILTY of GROSS NEGLECT OF DUTY.

Petitioners are ordered DISMISSED from the service and with the accessory penalties of cancellation of eligibility, forfeiture of retirement benefits, perpetual disqualification from holding public office, and bar from taking civil service examinations.

SO ORDERED.

Gesmundo, C.J., Leonen, SAJ., Caguioa, Hernando, Lazaro-Javier, Inting, Gaerlan, Rosario, Dimaampao, Marquez, Kho, Jr., and Villanueva, JJ., concur.
Zalameda,[*] J., no part.
Lopez,[*][*] J., on leave.

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[*] No part.

[*][*] On leave.

[1] See Bangko Sentral ng Pilipinas v. The Commission on Audit, 913 Phil. 99, 112 (2021) [Per J. Hernando, En Banc].

[2]Rollo (G.R. No. 253361), pp. 50-151; Rollo (G.R. No. 254677), pp. 24-73; Rollo (G.R. No. 254678), pp. 24-74; Rollo (G.R. No. 254679), pp. 24-83; Rollo (G.R. No. 254680), pp. 24-79; Rollo (G.R. No. 254706), pp. 26-77; Rollo (G.R. No. 254707), pp. 26-79; Rollo (G.R. No. 254708), pp. 26-86; and Rollo (G.R. No. 254709), pp. 26-79.

[3]Petitioners in G.R. No. 253361.

[4] Petitioners in G.R. No. 254677.

[5] Petitioner in G.R. No. 254678.

[6] Petitioners in G.R. No. 254679.

[7] Petitioners in G.R. No. 254706.

[8] Petitioner in G.R. No. 254707.

[9] Petitioner in G.R. No. 254708.

[10] Petitioner in G.R. No. 254709.

[11] Petitioners in G.R. No. 254680.

[12] Rollo (G.R. No. 254709), pp. 81-113. Penned by Associate Justice Mario V. Lopez (a retired member of the Court) and concurred in by Associate Justices Victoria Isabel A. Paredes and Maria Elisa Sempio Diy of the Special Seventeenth Division, Court of Appeals, Manila.

[13] Id. at 116-125. Penned by Associate Justice Victoria Isabel A. Paredes and concurred in by Associate Justices Zenaida T. Galapate-Laguilles and Maria Elisa Sempio Diy of the Former Special Seventeenth Division, Court of Appeals, Manila.

[14] Id. at 519-586. Approved by Ombudsman Conchita Carpio Morales.

[15] Id. at 611-638. Approved by Ombudsman Conchita Carpio Morales.

[16] Rollo (G.R. No. 254680), pp. 1625-1676.

[17] Id. at 1497-1498.

[18] Creating an Energy Development Board, Defining Its Powers and Functions, Providing Funds Therefor, and for Other Purposes. Approved on March 22, 1976.

[19] Rollo (G.R. No. 254709), p. 529.

[20] The Oil Exploration and Development Act of 1972. Approved on December 31, 1972.

[21] Service Contract No. 38: The Malampaya Project.

[22] Composed of Shell Exploration B.V., Shell Philippines LLC, Chevron Malampaya LLC, and Philippine National Oil Corporation-Exploration Corporation.

[23] Rollo (G.R. No. 254709), p. 529.

[24] Id. at 529-530.

[25] Republic Act No. 7160 (1991).

[26] Rollo (G.R. No. 254709), p. 530.

[27] Id. at 530-531.

[28] Id. at 531.

[29] Id.

[30] Authorizing the Use of Fees, Revenues, and Receipts from Service Contract No. 38 for the Implementation of Development Projects for the People of Palawan. Approved on December 1, 2007.

[31] Rollo (G.R. No. 254709), p. 531.

[32] Id. at 531-532.

[33] Id. at 532.

[34] Id.

[35] Id. at 532-533.

[36] Id. at 533.

[37] Id.

[38] Id.

[39] Id. at 535.

[40] Id.

[41] Id.

[42] Id.

[43] Id.

[44] Respondent in G.R. Nos. 254677-80 and 254706-09.

[45] Rollo (G.R. No. 254709), p. 526.

[46] Id. at 536.

[47] Id.

[48] Id.

[49] Id.

[50] Id. at 536-537.

[51] SECTION 12. Functions of the BAC. — The BAC shall have the following functions: advertise and/or post the invitation to bid, conduct pre-procurement and pre-bid conferences, determine the eligibility of prospective bidders, receive bids, conduct the evaluation. of bids, undertake post-qualification proceedings, recommend award of contracts to the Head of the Procuring Entity or his duly authorized representative: Provided, That in the event. the Head of the Procuring Entity shall disapprove such recommendation, such disapproval shall be based only on valid, reasonable and justifiable grounds to be expressed in writing, copy furnished the BAC; recommend the imposition of sanctions in accordance with Article XXIII, and perform such other related functions as may be necessary, including the creation of a Technical Working Group from a pool of technical, financial and/or legal experts to assist in the procurement process.

In proper cases, the BAC shall also recommend to the Head of the Procuring Entity the use of Alternative Methods of Procurement as provided for in Article XVI hereof.

The BAC shall be responsible for ensuring that the Procuring Entity abides by the standards set forth by this Act and the IRR and it shall prepare ai procurement monitoring report that shall be approved and submitted by the Head of the Procuring Entity to the GPPB on a semestral basis. The contents and coverage of this report shall be provided in the IRR.

[52] SECTION 17. Form and Contents of Bidding Documents. — The Bidding Documents shall be prepared by the Procuring Entity following the standard forms and manuals prescribed by the GPPB. The Bidding Documents shall include the following:

(a) Approved Budget for the Contract;
(b) Instructions to Bidders, including criteria for eligibility, bid evaluation and post-qualification, as well as the date, time and place of the pre-bid Conference (where applicable), submission of bids and opening of bids;
(c) Terms of Reference;
(d) Eligibility Requirements;
(e) Plans and Techn,ical Specifications;
(f) Form of Bid, Price Form, and List of Goods or Bill of Quantities;
(g) Delivery Time of Completion Schedule;
(h) Form and Amount of Bid Security;
(i) Form and Amount of Performance Security and Warranty; and
(j) Form of Contract, and General and Special Conditions of Contract.

The Procuring Entity may require additional document requirements or specifications necessary to complete the information required for the bidders to prepare and submit their respective bids.

[53] SECTION 23. Eligibility Requirements for the Procurement of Goods and Infrastructure Projects. — The BAC or, under special circumstances specified in the IRR, its duly designated organic office shall determine the eligibility of prospective bidders for the procurement of Goods and Infrastructure Projects, based on the bidders'

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compliance with the eligibility requirements within the period set forth in the Invitation to Bid. The eligibility requirements shall provide for fair and equal access to all prospective bidders. The documents submitted in satisfaction of the eligibility requirements shall be made under oath by the prospective bidder or by his duly authorized representative certifying to the correctness of the statements made and the completeness and authenticity of the documents submitted.

A prospective bidder may be allowed to submit his eligibility requirements electronically. However, said bidder shall later on certify under oath as to correctness of the statements made and the completeness and authenticity of the documents submitted.

[54] SECTION 25. Submission and Receipt of Bids. — A bid shall have two [] components, namely the technical and financial components which should be in separate sealed envelopes, and which shall be submitted simultaneously. The bids shall be received by the BAC on such date, time and place specified in the invitation to bid. The deadline for the receipt of bids shall be fixed by the BAC, giving it sufficient time to complete the bidding process and giving the prospective bidders sufficient time to study and prepare their bids. The deadline shall also consider the urgency of the procurement involved.

Bids submitted after the deadline shall not be accepted.

Notwithstanding the provisions of this Section and Section 26 of this Act, the GPPB may prescribe innovative procedures for the submission, receipt and opening of bids through the G-EPS.

[55] Functions of the BAC.

[56] Notice and Execution of Award.

[57] SECTION 2. Declaration of Policy. — It is the declared policy of the State that all resources of the government shall be managed, expended or utilized in accordance with law and regulations, and safeguarded against loss or wastage through illegal or improper disposition, with a view to ensuring efficiency, economy and effectiveness in the operations of government. The responsibility to take care that such policy is faithfully adhered to rests directly with the chief or head of the government agency concerned.

[58] SECTION 4. Fundamental Principles. — Financial transactions and operations of any government agency shall be governed by the fundamental principles set forth hereunder, to wit:

> (1) No money shall be paid out of any public treasury of depository except in pursuance of an appropriation law or other specific statutory authority.
> (2) Government funds or property shall be spent or used solely for public purposes.
> (3) Trust funds shall be available and may be spent only for the specific purpose for which the trust was created or the funds received.
> (4) Fiscal responsibility shall, to the greatest extent, be shared by all those exercising authority over the financial affairs, transactions, and operations of the government agency.
> (5) Disbursements or disposition of government funds or property shall invariably bear the approval of the proper officials.
> (6) Claims against government funds shall be supported with complete documentation.
> (7) All laws and regulations applicable to, financial transactions shall be faithfully adhered to.
> (8) Generally accepted principles and practices of accounting as well as of sound management and fiscal administration shall be observed, provided that they do not contravene existing laws and regulations.

[59] Government Auditing Code of the Philippines.

[60] The Anti-Graft and Corrupt Practices Act.

[61] Rollo (G.R. No. 254709), pp. 536-538.

[62] Id. at 538.

[63] Respondent in G.R. Nos. 254677-80 and 254706-09.

[64] Rollo (G.R. No. 254709), pp. 526-527.

[65] Id. at 538.

[66] Id.

[67] Id.

[68] Id.

[69] Respondent in G.R. Nos. 254677-80 and 254706-9.

[70] SECTION 8. Procurement By Electronic Means. — To promote transparency and efficiency, information and communications technology shall be utilized in the conduct of procurement procedures. Accordingly, there shall be a single portal that shall serve as the primary source of information on all government procurement. The G-EPS shall serve as the primary and definitive source of information on government procurement. Further, the GPPB is authorized to approve changes in the procurement process to adapt to improvements in modem technology, provided that such modifications are consistent with the provisions of Section 3 of this Act.

To take advantage of the significant built-in efficiencies of the G-EPS and the volume discounts inherent in bulk purchasing, all Procuring Entities shall utilize the G-EPS for the procurement of common supplies in accordance with the rules and procedures to be established by the GPPB. With regard to the procurement of non-common use items, infrastructure projects and consulting services, agencies may hire service providers to undertake their electronic procurement provided these service providers meet the minimum requirements set by the GPPB.

[71] SECTION 21. Advertising and Contents of the Invitation to Bid. — In line with the principle of transparency and competitiveness, all Invitations to Bid for contracts under competitive bidding shall be advertised by the Procuring Entity in such manner and for such length of time as may be necessary under the circumstances, in order to ensure the widest possible dissemination thereof, such as, but not limited to, posting in the Procuring Entity's premises, in newspapers of general circulation, the G-EPS and the website of the Procuring Entity, if available. The details and mechanics of implementation shall be provided in the IRR to be promulgated under this Act.

The Invitation to Bid shall contain, among others:

> (a) A brief description of the subject matter of the Procurement;
> (b) A general statement on the criteria to be used by the Procuring Entity for the eligibility check, the short listing of prospective bidders, in the case of the Procurement of Consulting Services, the examination and evaluation of Bids, and post-qualification;
> (c) The date, time and place of the deadline for the submission and receipt of the eligibility requirements, the pre-bid conference if any, the submission and receipt of bids, and the opening of bids;
> (d) The Approved Budget for the Contract to be bid;
> (e) The source of funds;
> (f) The period of availability of the Bidding Documents, and the place where these may be secured;
> (g) The contract duration; and,
> (h) Such other necessary information deemed relevant by the Procuring Entity.

[72] SECTION 2. Posting in the Philippine Government Electronic Procurement System (PhilGEPS). All NGAs, GOCCs, GFIs, Sues, and LGUs, through its BACs, are likewise directed to post all their procurement opportunities, results thereof, and other related information in the PhilGEPS bulletin board, as required under Section 8.2.1 of the IRR-A of [Republic Act No.] 9184.

Non-compliance with the foregoing posting obligations shall render the accountable officials liable for dereliction of duty and conduct grossly prejudicial to the best interest of the service, without prejudice to other charges, whether administrative, civil or criminal, that may be filed under appropriate laws and regulations.

[73] Enhancing Transparency Measures under Republic Act No. 9184 and Creating the Procurement Transparency Board.

[74] Rollo (G.R. No. 254709), p. 539.

[75] 8.2.1. The Electronic Bulletin Board

> a) The G-EPS shall have a centralized electronic bulletin board for posting procurement opportunities, notices, awards and reasons for award. All procuring entities are required to post all procurement opportunities, results of bidding and related information in the G-EPS bulletin board.
> b) Procuring entities shall post the Invitation to Apply for Eligibility and to Bid in the electronic bulletin board in accordance with Section 21 of this IRR-A.

[76] 21.2.1. Except as otherwise provided in Sections 21.2.3 and 21.2.4 of this IRR-A and for the procurement of common-use goods and supplies, the Invitation to Apply for Eligibility and to Bid shall be:

> a) Advertised at least once in one [] newspaper of general nationwide circulation which has been regularly published for at least two [] years before the date of issue of the advertisement;
> b) Posted continuously in the website of the procuring entity concerned, if available, the website of the procuring entity's service provider, if any, as provided in Section 8 of this IRR-A, and the G-EPS for seven [] calendar days starting on date of advertisement, if applicable; and
> c) Posted at any conspicuous place reserved for this purpose in the premises of the procuring entity concerned for seven [] calendar days, if applicable, as certified by the head of the BAC Secretariat of the procuring entity concerned.

To ensure the widest dissemination of the Invitation to Apply for Eligibility and to Bid, suppliers, manufacturers, distributors, contractors and/or consultants must register with the G-EPS in accordance with the provisions of Section 8.5.1 of the Act and this IRR-A. Such registration shall ensure that prospective bidders will receive an automatic notification of all bidding opportunities in government agencies.

[77] SECTION 1. Procurement Reports. — All National Government Agencies (NGAs), Government Owned and/or Controlled Corporations (GOCCs), Government Financial Institutions (GFIs). State Universities and Colleges (SUCs), and Local Governrnent Units (LGUs), through their bids and awards committees are directed to post in the appropriate government website the following procurement reports as required under [Republic Act No.] 9184 and its IRR-A:

> (a) Annual Procurement Plan;
> (b) Procurement Monitoring Report:
> (c) List of non-governmental organizations (NGOs), civil society organizations, or professionals' associations invited as observers; and
> (d) Blacklisting orders against suppliers, constructors, and consultants.

The GPPB shall cause to be maintained in the appropriate government website a database of proposed and

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concluded public sector contracts involving an amount of [PHP 100 million] and above.

[78] Rollo (G.R. No. 254709), p. 540.

[79] Id. at 528.

[80] SECTION 68. Liquidated Damages. — All contracts executed in accordance with this Act shall contain a provision on liquidated damages which shall be payable in case of breach thereof. The amount thereof shall be specified in the IRR.

[81] Rollo (G.R. No. 254709), p. 540.

[82] Submission and Receipt of Bids.

[83] Rollo (G.R. No. 254709), pp. 540-541.

[84] Id. at 541.

[85] Id. at 544.

[86] Id.

[87] Id. at 553.

[88] Id. at 554.

[89] Id.

[90] Id. at 555.

[91] Id.

[92] Id.

[93] Id.

[94] Id. at 582-584.

[95] Id. at 562.

[96] Id. at 563.

[97] Id. at 564.

[98] Id. at 564-565.

[99] Id. at 566.

[100] Id. at 566-567.

[101] Id. at 567.

[102] Id.

[103] 25.3. The first envelope (Technical Proposal) shall contain the following technical information/documents, at the least:

. . . .

B. For the procurement of infrastructure projects:

1. Bid Security as to form, amount and validity period;
2. Authority of the signing official;
3. Construction schedule and S-curve;
4. Manpower schedule;
5. Construction methods;
6. Organizational chart for the contract to be bid;
7. List of contractor's personnel (viz., Project Manager, Project Engineers, Materials Engineers, and Foremen), to be assigned to the contract to be bid, with their complete qualification and experience data;
8. List of contractor's equipment units, which are owned, leased, and/or under purchase agreements, supported by certification of availability of equipment from the equipment lessor/vendor for the duration of the project;
9. Equipment utilization schedule;
10. Affidavit of site inspection;
11. Commitment from a licensed bank to extend to the bidder a credit line if awarded the contract to be bid, or a cash deposit certificate, in an amount not lower than that set by the procuring entity in the Bidding Documents, which shall be at least equal to ten percent (10%) of the approved budget for the contract to be bid: Provided, however, That if the bidder previously submitted this document as an eligibility requirement, the said previously submitted document shall suffice;
12. Construction safety and health program of the contractor;
13. Certificate from the bidder under oath of its compliance with existing labor laws and standards;
14. A sworn statement attesting compliance to the responsibilities of a Prospective or Eligible Bidder as provided in Section 17.7 of the IRR-A;
15. A sworn affidavit of compliance with the Disclosure Provision under Section 47 of the Act in relation to other provisions of R.A. 3019; and
16. Documents/materials to comply with other non-discretionary criteria and requirements as stated in the Instructions to Bidders.

[104] 25.4. The second envelope (Financial Proposal) shall contain the following financial information/documents, at the least:

A. For the procurement of goods:

1. Bid prices in the Bill of Quantities in the prescribed Bid Form; and
2. The recurring and the maintenance costs, if applicable.

B. For the procurement of infrastructure projects:

1. Bid prices in the Bill of Quantities in the prescribed Bid Form;
2. Detailed estimates including a summary sheet indicating the unit prices of construction materials, labor rates and equipment rentals used in coming up with the bid; and
3. Cash flow by the quarter and payments schedule.

[105] Rollo (G.R. No. 254709), pp. 568-569.

[106] Id. at 569.

[107] Id.

[108] Id. at 569-570.

[109] Id. at 570.

[110] Id.

[111] Id.

[112] Id. at 571.

[113] Id.

[114] Id.

[115] Id.

[116] Id. at 572.

[117] Government Auditing Code of the Philippines. Approved on June 11, 1978.

[118] Rollo (G.R. No. 254709), p. 573.

[119] Id.

[120] Id.

[121] Id.

[122] Id. at 582.

[123] Id. at 574-575.

[124] Id. at 575.

[125] Id. at 575-576.

[126] Id. at 576.

[127] Id.

[128] Id.

[129] Id. at 576-577.'

[130] Id. at 577.

[131] Id. at 577-578.

[132] Id. at 578.

[133] Id.

[134] Id. at 578-579.

[135] Id. at 579.

[136] Id.

[137] Id. at 582-584.

[138] Id. at 617.

[139] Id. at 634. See Order (Motions for Reconsideration), dated September 13, 2016, id. at 611-638.

[140] Id. at 633-636.

[141] Id. at 112.

[142] Id. at 90-91.

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[143] Id. at 92-95.

[144] Id. at 95.

[145] Id. at 99-100.

[146] Id. at 100-101.

[147] Id. at 101.

[148] Id. at 102-103.

[149] 259 Phil. 794 (1989) [Per J. Gutierrez, Jr., En Banc].

[150] Rollo (G.R. No. 254709), p. 103.

[151] Id. at 107-108.

[152] Id. at 108-109.

[153] Id. at 110.

[154] Id. at 125.

[155] Rollo (G.R. No. 254680), pp. 1497-1498.

[156] Id. at 1497.

[157] Id. at 867-918.

[158] Rollo (G.R. No. 253361), pp. 2252-2265.

[159] Id. at 2257.

[160] Id. at 2290-2306.

[161] Id. at 2257-2258.

[162] Id. at 2304.

[163] Id. at 2258.

[164] Id. at 2261.

[165] Id. at 2393-2404.

[166] Id. at 2397.

[167] Id. at 2410-2415.

[168] Id. at 2410.

[169] Id. at 2434-2458.

[170] Id. at 2457.

[171] Id. at 2414-2415.

[172] Rollo (G.R. No. 254709), pp. 1623-1638.

[173] Id. at 1636.

[174] Lopez v. Saludo, Jr., 910 Phil. 600, 606 (2021) [Per J. Hernando, Second Division].

[175] Gatan v. Vinarao, 820 Phil. 257, 266-267 (2017) [Per J. Leonardo-De Castro, First Division].

[176] Cu v. Ventura, 840 Phil. 650, 657 (2018) [Per J. Peralta, Third Division].

[177] CONST., art. XI, sec. 12.

[178] Presidential Commission on Good Government v. Office of the Ombudsman, 933 Phil. 776, 789 (2023) [Per J. Hernando, First Division].

[179] Neri v. Office of the Ombudsman, 906 Phil. 638, 655 (2021) [Per J. Leonen, Third Division].

[180] Id.

[181] Suyat v. Court of Appeals, 934 Phil. 310, 332 (2023) [Per J. Gaerlan, En Banc].

[182] CONST., art. XI, sec. 13(5).

[183] Pasok, Jr. v. Office of the Ombudsman-Mindanao, 832 Phil. 719, 730-731 (2018) [Per J. Carpio, Second Division].

[184] 810 Phil. 106 (2017) [Per J. Leonen, Second Division].

[185] Id. at 114-115.

[186] See Bangko Sentral ng Pilipinas v. The Commission on Audit, 913 Phil. 99, 112 (2021) [Per J. Hernando, En Banc].

[187] Montero v. The Honorable Office of the Ombudsman, 926 Phil. 695, 706 (2022) [Per SAJ. Leonen, Second Division].

[188] Id. at 707.

[189] Id. at 708.

[190] 487 Phil. 427 (2004) [Per J. Tinga, Second Division].

[191] Id at 438-439.

[192] 528 Phil. 42 (2006) [Per J. Azcuna, Second Division].

[193] Id. at 49.

[194] Rollo (G.R. No. 254709), p. 92.

[195] Villarete v. Commission on Audit, 922 Phil. 743, 755 (2022) [Per J. Leonen, En Banc].

[196] Fontanilla v. Commission on Audit, 787 Phil. 713, 726 (2016) [Per J. Brion, En Banc].

[197] Domingo v. Civil Service Commission, 874 Phil. 587, 602-603 (2020) [Per J. Lazaro-Javier, First Division].

[198] Loreño v. Office of the Ombudsman, 883 Phil. 532, 541 (2020) [Per J. Delos Santos, Second Division].

[199] Samonte v. Jumawak, 933 Phil. 186, 194 (2023) [Per J. Inting, Third Division].

[200] Montero v. Office of the Ombudsman, 926 Phil. 695, 707 (2022) [Per SAJ. Leonen, Second Division].

[201] Rollo (G.R. No. 254709), p. 567.

[202] Id. at 568-569.

[203] Id. at 569.

[204] Id.

[205] Id. at 570.

[206] Id. at 573.

[207] Id. at 570.

[208] Id.

[209] Id. at 566-567.

[210] Id. at 572.

[211] Id. at 573.

[212] Id.

[213] Id. at 574-575.

[214] Id. at 576.

[215] Id.

[216] Id. at 577-578.

[217] Id.

[218] Id.

[219] Id. at 576.

[220] Id. at 578.

[221] Id.

[222] Id.

[223] Id. at 578-579.

[224] Id. at 579.

[225] Id. at 98-99.

[226] Id. at 99-100.

[227] Reyes v. The Office of the Deputy Ombudsman for Luzon, 938 Phil. 357, 366 (2023) [Per J. Gaerlan, Third Division].

[228] Id.

[229] Rollo (G.R. No. 254709). pp. 97-98.

[230] 871 Phil. 372 (2020) [Per C.J. Peralta, First Division].

[231] Id. at 383-385.

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[232] Implementing Rules and Regulations, Part A, of Republic Act No. 9184 (September 23, 2003).

[233] Jomadiao v. Arboleda, 871 Phil. 372, 389 (2020) [Per C.J. Peralta, First Division].

[234] 738 Phil. 623 (2014) [Per J. Villarama, Jr., First Division].

[235] Id. at 636.

[236] Joson III v. Commission on Audit, 820 Phil. 485, 497 (2017) [Per J. Tijam, En Banc].

[237] Id.

[238] Ramos v. Rosell, 885 Phil. 703, 714 (2020) [Per J. Lopez, First Division].

[239] Section 46. Classification of Offenses. – Administrative offenses with corresponding penalties are classified into grave, less grave or light, depending on their gravity or depravity and effects on the government service.

> A. The following grave offenses shall be punishable by dismissal from the service:
> 1. Serious Dishonesty;
> 2. Gross Neglect of Duty;
> 3. Grave Misconduct[.]

[240] Rollo (G.R. No. 254677), p. 153.

[241] Rollo (G.R. No. 254709), p. 103.

[242] Id. at 103-104.

[243] Id. at 105.

[244] Id.

[245] Id.

[246] Id. at 106.

[247] Id.

[248] Id. at 106-107.

[249] Id. at 107.

[250] Id.

[251] Id. at 575.

[252] Id.

[253] Id. at 576.

[254] Id. at 576-577.

[255] Id. at 576.

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