

Republic of the Philippines Supreme Court Manila

SECOND DIVISION

FIELD INVESTIGATION OFFICE,

G.R. No. 215042

Petitioner,

Present:

- versus -

CARPIO, J., Chairperson, PERALTA,

PERLAS-BERNABE,

CAGUIOA, REYES, JR.,* *JJ*.

P/DIRECTOR GEORGE QUINTO PIANO,

Promulgated:

Respondent.

20 NOV 2017

DECISION

PERALTA, J.:

Before us is a petition for review on *certiorari* seeking to annul and set aside the Decision¹ dated May 28, 2014 and the Resolution² dated September 22, 2014 rendered by the Court of Appeals (*CA*) in CA–G.R. SP No. 127800.

The antecedent facts, as narrated by the CA, are as follows:

The present petition stemmed from the controversy involving the purchase of helicopter units by the Philippine National Police sometime in 2009. P/Dir. George Piano (herein respondent), former Director for Logistics of the PNP, is among several named respondents in the complaint filed by the Field Investigation Office (herein petitioner FIO) before the Office of the Ombudsman.

Id. at 49.

H

On wellness leave.

Penned by Associate Justice Samuel H. Gaerlan, concurred in by Associate Justices Remedios A. Salazar-Fernando and Marlene B. Gonzales-Sison; *rollo*, pp. 33-48.

Decision 2 G.R. No. 215042

Complainant alleged that sometime in 2009, the PNP, with an approved budget for the contract of One Hundred Five Million Pesos (P105,000,000.00), purchased from Manila Aerospace Products Trading Corporation (MAPTRA Corporation) one (1) fully-equipped Robinson R44 Raven II Light Police Operational Helicopter (LPOH) for Forty-Two Million Three Hundred Twelve Thousand Nine Hundred Thirteen Pesos and 10/100 (P42,312,913.10) and two (2) standard Robinson R44 Raven I LPOHs for Sixty-Two Million Six Hundred Seventy-Two Thousand Eighty Six Pesos and 90/100. (\$\frac{1}{2}\$62,672,086.90), for a total amount of One Hundred Four Million Nine Hundred Eighty-Five Thousand Pesos (\$\P104,985,000.00)\$. However, despite the requirements prescribed by the National Police Commission (NAPOLCOM) in its Resolution No. 2008-260 and the agreement of the parties as stated in the Supply Contract dated July 23, 2009, that all three LPOHs be brand new, MAPTRA Corporation delivered only one brand new Robinson Raven II LPOH to the PNP, while the two (2) standard Robinson Raven I LPOHs it delivered were actually pre-owned by former First Gentleman, Atty. Jose Miguel "Mike" Arroyo, thereby causing undue injury to the government and giving unwarranted benefits to certain individuals in the amount of more or less Thirty-Four Million Pesos (\$\mathbb{P}\$34,000,000.00). Complainant further alleged that the anomaly could not have been possible without the indispensable cooperation and mutual help of NAPOLCOM and PNP officials and personnel, herein respondent included.

Specifically, with respect to respondent, petitioner FIO averred that in Inspection and Acceptance Committee (IAC) Resolution No. T2009-045 (dated 11 November 2009)), respondent, along with three (3) of his co-respondents in the complaint, stated that they had conducted an inspection and evaluation of the two standard LPOHs delivered by MAPTRA and recommended the acceptance of said items to General Jesus Verzosa, although only respondent Paatan was present during the inspection on 24 September 2009.

In his Counter - Affidavit, [respondent], in sum, averred that his participation in the procurement of the LPOHs went only as far as determining whether the helicopters were delivered in the correct quantities and whether they conform to NAPOLCOM-PNP specifications based on the report of his duly-appointed representative and technical personnel from the inspection team, the Directorate for Research and Development (DRD), and the representative PNP end-user Special Action Force (SAF) Unit. Since helicopters do not form part of ordinary and regular logistic supplies to the PNP, [respondent] had to direct and rely upon a team of inspectors who conducted the technical and meticulous examination of the two helicopters that were delivered. The result of the inspection was embodied in WTCD Report No. T-2009-04A dated 14 October 2009 which was forwarded to [respondent] through a Memorandum issued by P/Dir. Ronald Roderos, stating that the two units of Robinson R44 Raven helicopters that were delivered and inspected conformed with the NAPOLCOM-approved PNP specifications as specified in the Purchase Order. [Respondent] alleged that he merely relied on said WTCD Report and Memorandum when he signed and issued IAC Resolution No. T-2009-045 and he had no reason to doubt the authenticity or reliability of said documents.

Pertinent to [respondent's] involvement in the alleged anomalous helicopter purchase are the following factual findings of the Office of the Ombudsman Special Investigating Panel:

X X X

- 42. On September 24, 2009, MAPTRA Sole Proprietorship delivered two (2) units of R44 Standard Light Police Operational Helicopters as follows: RP 4357 with Serial No. 1374 manufactured on November 19, 2003, with a flying time of 536.3 hours; and RP 4250 with Serial Number 1372 manufactured on October 22, 2003, with a flying time of 498.9 hours. The price of each helicopter was P31,336,043.45 or the total price of P62,672,086.90.
- 43. In the PNP, there is a Division called the Weapons Tactics and Communications Division (WTCD) which is under the Directorate for Research and Development (DRD). At the time material to the case, WTCD was headed by respondent Garcia while the DRD was headed by respondent Roderos.
- 44. In connection with the delivery of two (2) Standard R44 Raven 1 Helicopters on September 24, 2009, WTCD Report No. T-2009-04-A was issued. This report was prepared by members of the DRD and a composite team of inspectors from other offices of the PNP, specifically the Logistics Support Services, Special Action Force-Air Unit and the Directorate for Logistics. The signatories to the report and their respective positions are:

 $\mathbf{X} \ \mathbf{X} \ \mathbf{X}$

All the above signatories are respondents in these criminal and administrative cases.

- 45. The team of inspectors was tasked to inspect and examine the delivered helicopters to see if they conformed to the specifications of the PNP. Only after it is found that the helicopters delivered met the specifications could the helicopters be formally accepted by the PNP. The task of accepting the procured helicopters belonged to the Inspection and Acceptance Committee (IAC).
- 46. In its WTCD Report No. T-2009-04-A, the team of inspectors stated that the method of inspection was through "Visual and Functional" and that the inspection was made on September 24, 2009 at Hangar 10 of Manila Domestic Airport, Pasay City. The team also made a table whereby the required specifications of the helicopters are shown in the first column, the specifications of the helicopters actually delivered on the second column and the corresponding remarks whether the specifications were met or not on the third and last column. x x x

(table omitted)

47. x x x the team reported that for most of the specifications, the delivered helicopters were "Conforming" to the specifications, However, it can also be readily seen that with respect to the 3- hour endurance requirement, the team stated on the second column that there

N

was "no available data" and with respect to the third column there was no entry at all.

- 48. Likewise, the NAPOLCOM specification was for air-conditioned helicopters and the team stated in their report that the units delivered were not air-conditioned. The inspection team also stated "Standard helicopter" in the Remarks column.
- 49. In a Memorandum dated October 16, 2009, respondent Roderos stated, among others, that, "The result of inspection, as shown in WTCD Report No. T2009-04A dated October 14, 2009 xxx indicated that the two (2) units of Robinson R44 Raven I conformed with the NAPOLCOM approved specifications for Light Police Operational Helicopter as specified in the Purchase Order. x x x
- 50. On November 9, 2009, the NHQ-BAC issued Resolution No. 2009-70, recommending the amendment of the Supply Contract between the PNP and MAPTRA (sole proprietorship) to allow partial payment for partial delivery provided the two (2) standard Light Police Operational Helicopters shall be delivered within the delivery period of sixty (60) calendar days and provided further that the claim for partial payment shall be equivalent to fifty percent (50%) of the total contract price.
- 51. Upon the approval of NHQ-BAC Resolution No. 2009-70 by respondent Verzosa, Disbursement Voucher PNPNDV#0 (M) 101109-019 dated November 10, 2009 was processed, to pay for the partial delivery of Standard Light Police Operational Helicopter in the amount of P52,492,500.00 representing fifty percent of the total contract price of P104,985,000.00. Deducting the VAT and Expanded Withholding Tax, the net amount was P49,680,401.80. Respondent Piano certified therein that "Expenses/advance necessary, lawful and incurred under his direct supervision." Respondent Versoza approved the payment.
- 52. On November 11, 2009, the PNP Inspection and Acceptance Committee issued Resolution No. IAC-09-045. x x x

x x x

53. MAPTRA Corporation was thereafter paid by the PNP the amount of P49,680,401.80 through Land Bank of the Philippines Check No. 454707 dated December 16, 2009.³

On May 30, 2012, the Office of the Ombudsman rendered a Joint Resolution,⁴ the decretal portion of which pertinently reads:

WHEREFORE, it is hereby resolved as follows:

OMB-C-C-11-0758-L (CRIMINAL CASE)

x x x x

Id. at 34-40. (Citations omitted)

4 *Id.* at 50-193.

OMB C-A-11-0758-L (ADMINISTRATIVE CASE)

Respondents P/Dir. Leocadio Salva Cruz Santiago, Jr., P/Supt. Ermilando Villafuerte, P/Supt. Roman E. Loreto, P/C Supt. Herold G. Ubalde, P/C Supt. Luis Luarca Saligumba, P/S Supt. Job Nolan D. Antonio, P/Dir. George Quinto Piano, P/S Supt. Edgar B. Paatan, P/S Supt. Mansue Nery Lukban, P/C Insp. Maria Josefina Vidal Recometa, P/S Supt. Claudio DS Gaspar, Jr., SPO3 Ma. Linda A. Padojinog, PO3 Avensuel G. Dy and NUP Ruben S. Gongona are hereby found GUILTY of Serious Dishonesty and Conduct Prejudicial to the Best Interest of the Service, and are thus meted the penalty of DISMISSAL FROM THE SERVICE, including the accessory penalties of forfeiture of retirement benefits and perpetual disqualification to hold public office, pursuant to the Uniform Rules on Administrative Cases in the Civil Service (CSC Resolution No. 991936, as amended).

 $x \times x \times x$

Let a copy of this Joint Resolution be furnished the Secretary of the Department of [the] Interior and Local Government (DILG), and the Chief of the Philippine National Police (PNP), for the implementation of the penalties imposed in OMB-C-A-11-0758 L.⁵

The Ombudsman found respondent liable for serious dishonesty and conduct prejudicial to the best interest of the service in signing Resolution No. IAC-09-045 stating that the helicopters delivered conformed to the approved NAPOLCOM technical specifications despite the fact that as can be readily seen in WTCD Report No. T-2009-04A, there was no compliance with the air-conditioning requirement and there was no entry at all with respect to the endurance requirement; that even with the incomplete entries in the WTCD Report, respondent, as Chairman of the IAC, chose to adopt in toto the said report instead of probing or taking further action to ascertain and ensure that the interest of the government was being protected; and that had he and the IAC members done so, they can readily have confirmed that the delivered helicopters did not conform to the required specifications; that as IAC Chairman, he was under legal obligation to make an honest and proper inspection to see to it that the deliveries are consistent with the interest of the government as spelled out in paragraph 3-10, Chapter 3 of the PNP Procurement Manual.

Respondent filed a motion for reconsideration which was denied in an Order⁶ dated November 5, 2012.

Respondent filed with the CA a petition for review under Rule 43 of the Rules of Court seeking to reverse and set aside the Ombudsman's Joint Resolution and Order with respect to Administrative Case No. OMB-C-A-11-0758-L. Petitioner filed its Comment and respondent his Reply thereto.

⁵ *Id.* at 189-193. (Emphasis ours)

⁶ CA *rollo*, pp. 293-338.

On May 28, 2014, the CA issued its assailed decision, the dispositive portion of which reads:

WHEREFORE, premises considered, the petition is hereby GRANTED. Petitioner P/Dir. George Quinto Piano is EXONERATED from the administrative charges against him in OMB-C-A-11-0758-L. Accordingly, his retirement benefits are ordered released, unless withheld for some other lawful reason, and subject to the usual clearances.⁷

The CA found that the only evidence on respondent's alleged involvement in the conspiracy to defraud the PNP (by concealing the actual condition of the helicopters procured by it) was Resolution No. IAC-09-045 which respondent signed as Chairman of the IAC. However, such document is insufficient to prove the administrative charges against him. In signing the Resolution, respondent relied on WTCD Report No.T-2009-04A which emanated from the very composite team that conducted the technical inspection of the subject helicopters; and that DRD Director Roderos's Memorandum attested to the veracity of the said Report and declared that the LPOHs passed the criteria set by the PNP; that respondent, not being an expert on helicopter specifications and technical inspection, had no recourse but to rely on the assurance and recommendations from the DRD Director, insofar as the interpretation of the inspection report is concerned. The CA cited the case of Arias v. Sandiganbayan,8 where We declared that "all heads of offices have to rely to a reasonable extent on their subordinates and on the good faith of those who prepare bids, purchase supplies, or enter into negotiations"; that while the Arias doctrine is not absolute, such as when there exists an exceptional or additional circumstance which could have prodded the public official to exercise a higher degree of circumspection and go beyond what his subordinates had prepared or recommended, however, the CA found no such exceptional or additional circumstance present in this case.

The CA concluded that respondent neither committed concealment nor distortion of truth on the condition of the subject helicopters; that while respondent did not participate in the actual inspection because he had no expertise on such highly-specialized machines, he followed the usual PNP procedures and issued the IAC Resolution only after the subject helicopters were examined and declared to have passed the PNP acceptance criteria.

Petitioner's motion for reconsideration was denied in a Resolution dated September 22, 2014.

⁷ Rollo, p. 48.

⁸ G. R. No. 81563, December 19, 1989, 180 SCRA 309.

Petitioner filed the instant petition for review on *certiorari* alleging that respondent's guilt for serious dishonesty and conduct prejudicial to the best interest of the service has been sufficiently proven through substantial evidence.

We find merit in the petition.

As a general rule, only questions of law may be raised in a petition for review on *certiorari* because the Court is not a trier of facts. When supported by substantial evidence, the findings of fact of the Court of Appeals are conclusive and binding on the parties and are not reviewable by this Court, unless the case falls under any of the recognized exceptions. In this case, since the findings and conclusions of the Ombudsman are contrary to the CA – a recognized exception – We are constrained to review the factual issues raised.

We find that the CA erred in exonerating respondent of the charge of serious dishonesty and conduct prejudicial to the best interest of the service as found by the Ombudsman.

As an administrative offense, dishonesty is defined as the concealment or distortion of truth in a matter of fact relevant to one's office or connected with the performance of his duties.¹¹ It is disposition to lie, cheat, deceive, or defraud; untrustworthiness; lack of integrity; lack of honesty, probity or integrity in principle; lack of fairness and straightforwardness; disposition to defraud, deceive or betray.¹²

Civil Service Commission (*CSC*) Resolution No. 06-0538 provides for different circumstances when dishonesty is considered serious, less serious, or simple. And under Section 3 of Resolution No. 06-0538, serious dishonesty comprises the following acts:

Office of the Ombudsman v. Bernardo, 705 Phil. 524, 534 (2013).

Id (1) when the conclusion is a finding grounded entirely on speculation, surmises and conjectures; (2) when the inference made is manifestly mistaken, absurd or impossible; (3) when there is a grave abuse of discretion; (4) when the judgment is based on a misapprehension of facts; (5) when the findings of fact are conflicting; (6) when the Court of Appeals, in making its findings, went beyond the issues of the case and the same is contrary to the admissions of both appellant and appellee; (7) when the findings are contrary to those of the trial court; (8) when the findings of fact are conclusions without citation of specific evidence on which they are based; (9) when the findings set forth in the petition as well as in the petitioners' main and reply briefs are not disputed by the respondents; and (10) when the findings of fact of the Court of Appeals are premised on the supposed absence of evidence and contradicted by evidence on record.

Japson v. Civil Service Commission, 663 Phil. 665, 676 (2011); Balasbas v. Monayao, 726 Phil. 664, 674-675 (2014).

Bascos, Jr. v. Taganahan, 599 Phil. 123, 146 (2009).

Section 3. Serious Dishonesty. – The presence of any 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 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 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
- 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.

On the other hand, conduct prejudicial to the best interest of service deals with a demeanor of a public officer which "tarnished the image and integrity of his public office." ¹³

To sustain a finding of administrative culpability, only substantial evidence is required, not overwhelming or preponderant, and very much less than proof beyond reasonable doubt as required in criminal cases. ¹⁴ Substantial evidence means such relevant evidence as a reasonable mind might accept as adequate to support a conclusion. ¹⁵ Contrary to the CA's finding, there is substantial evidence presented to sustain respondent's commission of the act of serious dishonesty and conduct prejudicial to the best interest of the service as found by the Ombudsman.

Respondent is the Chairman of the PNP Inspection and Acceptance Committee (*IAC*). The IAC plays a very important role in the procurement process of the agency, since it has the responsibility of inspecting the deliveries to make sure they conform to the quantity and the approved technical specifications in the supply contract and the purchase order and to accept or reject the same. Notably, only after the IAC's final acceptance of the items delivered can the supplier be paid by the PNP.

15 L

¹³ Fajardo v. Coral, G.R. No. 212641, July 5, 2017.

Ombudsman v. Torres, 567 Phil. 46, 57 (2008).

In this case, respondent, together with the committee members, signed Resolution No. IAC-09-045 which stated as follows:

WHEREAS, in accordance with paragraphs 3-10, Chapter 3 of the NAPOLCOM-approved PNP Procurement Manual entitled Inspection and Acceptance Committee, it is stated that the Committee must properly inspect all deliveries of the PNP and must be consistent with interest of the government.

X X X X

WHEREAS, after inspection and evaluation was conducted, the Committee found the said items to be conforming to the approved NAPOLCOM specifications and passed the acceptance criteria as submitted by DRD on WTCD Report No. T-2009-04-A.

NOW, THEREFORE, BE IT RESOLVED AS IT IS HEREBY RESOLVED, that the above-mentioned items be accepted for use of the PNP.¹⁶

The WTCD Report¹⁷ referred to in the Resolution states the following findings, to wit:

PNP SPECIFICATIONS FOR LIGHT	SPECIFICATIONS OF	
POLICE OPERATIONAL	ROBINSON R44 RAVEN I	REMARKS
HELICOPTERS	HELICOPTER	
Power Plant: Piston	Piston-type	Conforming
Power Rating: 200 hp (minimum)	225	Conforming
Speed: 100 knots (minimum)	113 knots	Conforming
Range: 300 miles (minimum)	400 miles	Conforming
Endurance: 3 Hours (minimum)	No available data	
Service Ceiling (Height Capability):		
14,000 feet (maximum)	14,000 feet	Conforming
T/O Gross Weight: 2,600 lbs. (maximum)	2,400 lbs.	Conforming
Seating Capacity: 1 pilot + 3 pax (maximum)	1 pilot + 3 passengers	Conforming
Ventilating System: Air-conditioned	Not airconditioned	Standard
		Helicopter
Aircraft Instruments:	Equipped with Directional	
Standard to include Directional Gyro Above	Gyro Above Horizon with	Conforming
Horizon with Slip Skid Indicator and Vertical	Slip Skid Indicator and	
Compass	Vertical Compass	
Color and Markings:		
White with appropriate markings specified	White with appropriate	Conforming
in NAPOLCOM Res. No. 99-002 dated	markings specified in	
January 5, 1999 (Approving the Standard	NAPOLCOM Res. No. 99-	
Color and Markings for PNP Motor Vehicles,	002	
Seacraft and Aircraft)		****
Warranty:	The supplier will warrant	
The supplier warrants any defect in material	1	Contract (To
and workmanship within the most	workmanship within the	include

¹⁶ Rollo, pp. 201.



Id. at 199-200.

advantageous terms and conditions in favor	most advantageous terms	time-change
of the government.	and conditions in favor of	parts as
	the government for two (2)	suggested by
	years	DRD
		Test and
		Evaluation
		Board)
Requirements:		
Maintenance Manual	Provided	Conforming
Operation Manual	Provided	Conforming ¹⁸

As can be seen from the WTCD Report, the PNP-approved specifications required the LPOHs to have an endurance of a minimum of 3 hours, however, no available data on the same was provided and there was no entry on the remarks column. Also, it was specified that the LPOHs must be air-conditioned, but the Report showed that they were not and the remarks column state they were standard helicopters. Moreover, the supply contract required the LPOHs to be brand new, however, there was nothing in the Report which showed the condition of these LPOHs. The WTCD Report showed the non-conformity with all of the NAPOLCOM-approved specifications, however, respondent, as Chairman of the IAC, still did not make further inquiries or validated these lack of compliance and deviation from the requirements.

Instead, respondent signed Resolution No. IAC-09-045 where it was stated that "after inspection and evaluation was conducted, the Committee found the said items to be conforming to the approved NAPOLCOM specifications and passed the acceptance criteria as submitted by the DRD on WTCD Report No. T-2009-04-A". Notably, the IAC did not conduct inspection as the CA found that respondent did not participate in the actual inspection because he has no expertise on such highly-specialized machines.

Respondent's signing of Resolution No. IAC-09-045, stating that the two LPOHs conformed to the NAPOLCOM specifications despite the lack of available data on endurance and were not air-conditioned, is a distortion of truth in a matter connected with the performance of his duties.

The IAC Resolution was the final act for the acceptance of these helicopters for the use of the PNP, and which was the basis for the PNP to pay the price of brand new helicopters for the delivered second-hand items to MAPTRA, which caused serious damage and grave prejudice to the government. In issuing the said Resolution which contained untruthful statements, respondent is indeed guilty of act of serious dishonesty in the exercise of his public functions. Indeed, the affixing of signatures by the committee members are not mere ceremonial acts but proofs of authenticity

N

Id. at 199.

and marks of regularity.¹⁹ Likewise, respondent's act tarnished the image and integrity of the PNP when it purchased second-hand helicopters for the price of brand new ones.

The CA found that respondent could not be faulted for relying on the findings of the team inspectors who are presumed to be knowledgeable on the helicopters, citing the case of *Arias v. Sandiganbayan*. In *Arias*, We ruled that "All heads of offices have to rely to a reasonable extent on their subordinates and on the good faith of those who prepare bids, purchase supplies, or enter into negotiations". While the CA also stated that the *Arias* doctrine is not absolute, *i.e.*, when there exists an exceptional or additional circumstance which could have prodded the public official to exercise a higher degree of circumspection and go beyond what his subordinates prepared or recommended, however, it found no such circumstance present in this case.

We beg to differ.

Arias finds no application in this case since respondent signed Resolution No. IAC-09-045 not as a head of the agency but as Chairman of the IAC which has the duty to inspect delivered items to be conforming to the NAPOLCOM approved technical specifications, and rejects the same if it is shown otherwise. Moreover, even the application of Arias may be barred in certain cases in view of exceptional circumstances²⁰ which should have prodded a person to exercise a higher degree of circumspection. We find such circumstance present in this case as We have discussed above.

We, likewise, do not agree with the CA's finding that respondent, not being an expert on helicopter specifications and technical inspections, had no recourse but to rely on the experts from the DRD and SAF and the pilots who inspected the LPOHs and issued the WTCD report. And, more so, since the WTCD Report was followed by a Memorandum from Police Director Roderos which stated, among others, "that the result of inspection, as shown in WTCD Report No. T-2009-04-A dated October 14, 2009 indicated that the two (2) units of Robinson R44 Raven I conformed with the NAPOLCOM – approved PNP specification for Light Police Operational Helicopters and as specified in the Purchase Order".

To stress, WTCD Report No. T-2009-04-A already showed that the LPOHs did not fully conform to the NAPOLCOM standard specifications, and respondent and the Committee members need not be an expert on helicopters to understand the information written in the Report. Yet,

²⁰ Leycano, Jr. v. Commission on Audit, 517 Phil. 426 (2006).

¹⁹ See Lagoc v. Malaga, 738 Phil. 623 (2014); Largo v. Court of Appeals, 563 Phil. 293 (2007).

respondent still issued Resolution No. IAC-09-045 concealing the truth by stating that the 2 LPOHs conformed to all the specifications and accepted them. As the Ombudsman correctly found, "respondent and his corespondents in the charge who, as IAC members were legally obliged to disclose in their Resolution the true state of the delivered helicopters and the findings of the inspection team; and, that the seeming indifference or callousness on the part of the IAC members only reinforces the theory that they too, knew all along that the helicopters were second-hand and that the PNP were being short changed by powerful men." Respondent cannot rely on the subsequent issuance of a Memorandum from DRD Director Roderos that the LPOHs conformed to NAPOLCOM specifications since it was also based on the same WTCD Report which already showed otherwise.

On a final note, the 1987 Constitution itself underscores that public office is a public trust, and that public officers and employees must, at all times, be accountable to the people. This imposes upon the Supreme Court the responsibility of holding public officers accountable for their blatant disregard of the high standard of ethics, competence, and accountability demanded of them. Those in public service, such as herein respondent P/Director Piano, are thus, cautioned to act in full accordance with this constitutional standard, for this Court will not shirk from its duty of upholding administrative sanctions against erring public servants.

WHEREFORE, the petition is **GRANTED**. The Decision dated May 28, 2014 and the Resolution dated September 22, 2014 of the Court of Appeals are **REVERSED** and **SET ASIDE**, and the Joint Resolution and Order dated May 30, 2012 and November 5, 2012, respectively, in OMB C-A-11-0758-L are **REINSTATED**.

SO ORDERED.

Associate Justice

²

WE CONCUR:

ANTONIO T. CARPIO

Associate Justice

Chairperson

ESTELA M. PERLAS-BERNABE

Associate Justice

ALFREDO BENJAMIN S. CAGUIOA

Associate Justice

On wellness leave ANDRES B. REYES, JR.

Associate Justice

ATTESTATION

I attest that the conclusions in the above Decision had been reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.

ANTONIO T. CARPIO

Associate Justice

Chairperson, Second Division

CERTIFICATION

Pursuant to Section 13, Article VIII of the Constitution and the Division Chairperson's Attestation, I certify that the conclusions in the above Decision had been reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.

MARIA LOURDES P. A. SERENO

masaker -

Chief Justice