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Republic of the Philippines  
Supreme Court  
Manila

EN BANC

CIVIL SERVICE COMMISSION  
represented by ANICIA  
MARASIGAN-DE LIMA and  
CESAR D. BUENAFLOR,  
Petitioner,

G.R. No. 191946

- versus -

ROGELIO L. BERAY, MELISSA  
T. ESPINA and VIOLETA R.  
TADEO,

Respondents.

x-----x  
MELISSA T. ESPINA and  
VIOLETA R. TADEO,  
Petitioners,

G.R. No. 191974

Present:

PERALTA, C.J.,  
PERLAS-BERNABE,  
LEONEN,  
CAGUIOA,  
REYES, A. JR.,  
GISMUNDO,\*  
REYES, J. JR.,  
HERNANDO,  
CARANDANG,\*\*  
LAZARO-JAVIER,  
INTING,  
ZALAMEDA,\*\*  
LOPEZ\*\*\*\*, and  
DELOS SANTOS, JJ.

- versus -

CIVIL SERVICE COMMISSION,  
represented by ANICIA  
MARASIGAN-DE LIMA and  
CESAR D. BUENAFLOR,  
Respondents.

Promulgated:

December 10, 2019

x-----x

DECISION

HERNANDO, J.:

\* On official business.  
\*\* On leave.  
\*\*\* On official leave  
\*\*\*\* No part

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It is inscribed in the Constitution that a public office is a public trust.<sup>1</sup> Public officers and employees have the mandate to serve the people with utmost responsibility, integrity, loyalty, and efficiency at all times. They must act with patriotism and justice, and lead modest lives.

These consolidated Petitions for Review on *Certiorari* under Rule 45 of the Rules of Court assail the August 28, 2009 Decision<sup>2</sup> of the Court of Appeals (CA) in CA-G.R. SP No. 104796 which found Rogelio L. Beray (**Beray**) guilty of simple neglect of duty, and Melissa T. Espina (**Espina**) and Violeta Tadeo (**Tadeo**) guilty of inefficiency in the performance of their official duties, and its March 30, 2010 Resolution<sup>3</sup> which denied the motions for partial reconsideration respectively filed by the Civil Service Commission (CSC), and Espina and Tadeo.

### The Factual Antecedents

Respondent Beray was the Chief of the Subsidiary and Revenue Section of the Department of Public Works and Highways (**DPWH**) whose duty, among others, was to supervise the recording and control of the Notice of Cash Allocation issued by the Department of Budget and Management for the cash requirements of the Office. He was also vested with authority to sign for the chief accountant's Requests for Obligation and Allotment (**ROAs**), and Disbursement Vouchers (**DVs**) for payment of supplies, materials, furniture and equipment in amounts not exceeding ₱200,000.00.

On the other hand, Espina and Tadeo were both Accountant III assigned at the Bookkeeping Section. Their duties included controlling the allotment releases, recording of accounting entries in Box B of the DV, maintaining Project Cost Sheets of project assignments, and preparing the Journal and Analysis of Obligation.

Sometime in January 2002, the DPWH issued Department Order No. 15 (**DO 15**), series of 2002, creating a committee to investigate newspaper reports on alleged illegal disbursements of funds and non-observance of procedures on emergency purchases/repairs of the DPWH-owned motor vehicles in 2001. The anomalies involved more than 7,000 transactions in the total amount of ₱139,000,000.00 paid by the concerned Office.

Pursuant to DO 15, the Investigating Committee designated the Internal Audit Service Department of the DPWH as the Technical Working Group tasked to investigate the alleged irregularities in the repair of motor

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<sup>1</sup> 1987 Philippine Constitution, Article XI, Section 1.

<sup>2</sup> *Rollo* (G.R. No. 191946), pp. 10-26; penned by Associate Justice Rebecca De Guia-Salvador and concurred in by Associate Justices Apolinario D. Bruselas, Jr. and Mario V. Lopez (now a member of this Court).

<sup>3</sup> *Id.* at 27-28.

vehicles of the DPWH Central Office for Calendar Year 2001.

As a result, a Complaint-Affidavit<sup>4</sup> was filed on July 12, 2002 against several employees of the DPWH Central Office including Beray, Espina, and Tadeo. The complaint arose from anomalous transactions involving the alleged emergency repair of a Nissan Pick-up with plate number TAG 211.

Beray approved the reimbursement of the emergency repair and purchases of spare parts of vehicle TAG 211 even when the spare parts enumerated on the four Requisition for Supplies and Equipment forms (RSEs) cannot be considered as emergency in nature. He certified the propriety of the expenditures and completeness of supporting documents. He also signed the portion for the Department Chief Accountant and Recommending Approval of the voucher even if the funds used for the four vouchers were charged against the Capital Outlay Fund (300-34) which cannot be used for emergency repairs and purchases of spare parts.<sup>5</sup> It was also discovered that Beray signed ROAs for amounts exceeding ₱200,000.00 and the Vouchers of the Certificate of Availability of Funds for payment of emergency purchases/repairs without the prior approval of higher authorities.<sup>6</sup>

Tadeo, on the other hand, charged the amount of ₱24,550.00 for the repair of service vehicle TAG 211 (one DV) against Capital Outlay for Roads, Bridges and Highways for ADB-PMO Projects in violation of Section 20 of the General Appropriations Act (GAA). Similarly, Espina improperly charged the expenses for the emergency repair of service vehicle TAG 211 (three DVs) against Capital Outlay for Roads, Bridges and Highways for Rural Road Projects in violation of Section 20 of the General Provisions of the GAA.<sup>7</sup>

Thus, Beray, Espina, and Tadeo, together with other employees, were formally charged with dishonesty, grave misconduct, gross neglect of duty, and conduct prejudicial to the interest of the service, and violations of the following: (a) Civil Service Law; (b) Section 3(e)(g) of Republic Act (RA) No. 3019, as amended; (c) Section 20 of the General Provisions of the GAA; (d) Section 9 of the Special Provision of the GAA; (e) Memorandum of the Secretary on the Guidelines on Purchases of Spare Parts and repair vehicles dated July 19, 1997; (f) DO No. 33, Series of 1988 of RA No. 6770, as amended by RA No. 3018; (g) Commission on Audit (COA) Circular 85-55 A, Series of 1985, and; (h) COA Circular 76-41, Series of 1976, on splitting of RSE, Purchase Orders (POs), vouchers and payrolls. They were likewise preventively suspended from work for a period of 90 days and were required to submit their respective answers to the charges against them.

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<sup>4</sup> CA rollo, pp. 52-56.

<sup>5</sup> *Id.* at 54-55.

<sup>6</sup> *Id.* at 217.

<sup>7</sup> *Id.* 54-55.

The DPWH Secretary then created a Hearing Committee to determine the liability of the erring employees and for the imposition of proper penalty, if any.

### ***Ruling of the DPWH Hearing Committee***

On January 7, 2003, the Hearing Committee issued a Resolution<sup>8</sup> finding Beray guilty of gross neglect of duty and was meted the penalty of dismissal from the service. On the other hand, Espina and Tadeo were found liable for inefficiency in the performance of their official duties, and were suspended for six (6) months and one (1) day. The pertinent portions of the Resolution are stated in this wise:

18.2 Melissa Espina, Violeta Tadeo, bookkeepers and Rogelio Beray, Chief, Subsidiary and Revenue section to whom the approval of ROA and Disbursement Vouchers were delegated by Teresita De Vera, Chief Accountant for transactions below ₱200,000.00 are charged with Dishonesty and Grave Misconduct. The documents and oral testimonies during the hearing x x x established that they participated in the accomplishment of the ROA for said repairs by obligating the allotments for Engineering and Administrative overhead under capital outlay without seeking first the approval of higher authorities.

18.3. Further, instead of going slow with care and caution on charging claims for emergency repairs to capital outlay funds as same are under close scrutiny by Management to prevent abuse, a number of ROAs were even changed to include the Obligation of Allotment for other emergency repairs not included in the original ROA entries.

18.4. [Bookkeepers] Espina and Tadeo, though no evidence was adduced to establish dishonesty and misconduct or knowledge of the irregularity of the emergency purchase/repairs, allotments of which they obligated, they are however guilty of inefficiency in the performance of official duties and shall suffer the penalty of Suspension of Six months and One day from work.

18.5 Rogelio Beray, who approved some ROAs funding amounts of claim for reimbursements beyond ₱200,000.00 in violation of his delegated authority, constitute misconduct. Further, he approved certificates of availability of funds for said payment of said repairs without seeking approval of higher authorities thus is guilty of gross neglect of duty thus, shall suffer the penalty of Dismissal from the service.<sup>9</sup>

Beray, Espina and Tadeo did not file a motion for reconsideration before the DPWH. Instead, they appealed<sup>10</sup> their case to the CSC.

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<sup>8</sup> *Id.* at 204-214.

<sup>9</sup> *Id.* at 212-213.

<sup>10</sup> *Id.* at 57-60.

In their Appeal Memorandum,<sup>11</sup> Beray belied signing DVs in amounts exceeding ₱200,000.00. He also averred that in performing his functions he merely relied on the review made by the employees under his supervision particularly the Chief of the Claims Processing and Documentation Section (CPDS), Chief of Bookkeeping Section; and his staff in the Subsidiary and Revenue Section, on the presumption that they regularly performed their official functions. Thus, he relied on the following acts of the said employees in signing Box B of the DVs:

1. On the initials made by the Chief of the Bookkeeping Section and its Accountants when he certified that adequate funds/budgetary allotment is available, and that the account codes and accounting entries are proper because it is the Bookkeeping Section who controls the allotments, made the entries and keep the book of accounts.
2. On the initials made by the chief of the Claims, Processing and Documentation Section and its Accountants when he certified that the disbursement voucher is supported by adequate documents reasonable enough to establish the facts of the transaction and certified to by the responsible officer under Box A as it is the CPDS who thoroughly reviews the adequacy and validity of the supporting documents.
3. On the certification made by the responsible officer under Box A of the disbursement voucher that the expense covered by the disbursement voucher is legal, valid, and under his knowledge and direct supervision.<sup>12</sup>

Espina and Tadeo, on the other hand, stressed that their participation in the processing of the reimbursement for repairs of vehicle had been limited to providing funds for DVs chargeable against the allotment they control. Also, it has been a long practice in the DPWH that repairs of service vehicles, whether regular or emergency, may be charged against the 3.5% engineering and overhead projects of the DPWH. In fact, charging of emergency repairs expenses against capital outlay is authorized under Section 9<sup>13</sup> of the Special Provisions of the 2000 GAA which was re-enacted for the year 2001.

### ***Ruling of the Civil Service Commission***

In its Resolution No. 061465<sup>14</sup> dated August 15, 2006, the CSC affirmed the findings of the DPWH Hearing Committee. However, it held that Beray was not only liable for gross neglect of duty but also for grave

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<sup>11</sup> *Id.* at 61-94.

<sup>12</sup> *Id.* at 90.

<sup>13</sup> Section 9. *Engineering and Administrative Overhead.* - In order to ensure that at least ninety-six and one-half percent (96.5%) of the infrastructure fund released by the Department of Budget and Management is made available for the direct implementation of the project, any authorized deduction from project funds for administrative overhead, pre-construction activities and detailed engineering, construction project management, testing and quality control, acquisition, rehabilitation and repair of heavy equipment and other related equipment and parts used in the implementation of infrastructure projects and contingencies, shall not exceed the three and one-half percent (3.5%) of the project cost x x x. (*Rollo* [191946], pp. 21-22)

<sup>14</sup> *CA rollo*, pp. 160-179.

misconduct, as follows:

WHEREFORE, the appeal of Rogelio L. Beray, Chief, Subsidiary and Revenue Section, and Bookkeepers Melissa T. Espina, and Violeta Tadeo, Department of Public Works and Highways (DPWH), is hereby DISMISSED. The Decision of the DPWH dated January 7, 2003 finding Espina and Tadeo guilty of Inefficiency in the Performance of Official Duties and imposing upon them the penalty of six (6) months' suspension, and finding Beray guilty of Gross Neglect of Duty and imposing upon him the penalty of dismissal, is MODIFIED as to appellant Rogelio L. Beray. Accordingly, it is clarified that Beray is likewise found guilty of Grave Misconduct, in addition to Gross Neglect of Duty. Further, let it be stated that the penalty of dismissal carries with it the accessory penalties of cancellation of eligibility, forfeiture of retirement benefits, and perpetual disqualification from holding public office. The same Decision is, however AFFIRMED with respect to the finding of guilt and the penalty imposed on the other appellants Espina and Tadeo.<sup>15</sup>

Beray, Espina and Tadeo subsequently filed a motion for reconsideration. However, in its Resolution No. 081258<sup>16</sup> dated July 7, 2008, the CSC denied their motion for lack of merit. This prompted them to file a Petition for Review under Rule 43 of the Rules of Court before the Court of Appeals.

### ***Ruling of the Court of Appeals***

In its Decision<sup>17</sup> dated August 28, 2009, the CA affirmed the ruling of the CSC that Espina and Tadeo were liable for inefficiency and incompetence in the performance of their functions as Accountant III. It however increased the period of suspension imposed upon them from six (6) months and one (1) day to eight (8) months and one (1) day without pay.

As regards Beray, the appellate court held that he was only liable for simple neglect of duty. What Beray actually approved was a single ROA containing a summary of several DVs each with amounts not exceeding ₱200,000.00. It therefore cannot be said that he exceeded his delegated authority. Nonetheless, Beray was remiss in his duty when he affixed his signature in the subject ROA despite the absence of counter-signature of the requesting authority in the alterations thereon. Thus, the CA reduced his penalty from dismissal from service to suspension of three (3) months and one (1) day without pay.

The *fallo* of the Decision of the CA reads:

WHEREFORE, premises considered, public respondent's

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<sup>15</sup> *Id.* at 179.

<sup>16</sup> *Id.* at 218-226.

<sup>17</sup> *Rollo* (G.R. No. 191946), pp. 10-26.

assailed Resolution Nos. 061456 and 081258 are MODIFIED to impose against petitioners Espina and Tadeo the penalty of suspension for eight (8) months and one (1) day without pay. Petitioner Beray is, likewise, meted the penalty of suspension of three (3) months and one (1) day without pay.

SO ORDERED.<sup>18</sup>

The CSC filed a Motion for Partial Reconsideration<sup>19</sup> assailing the findings of the appellate court with respect to Beray's liability. It maintained that Beray's failure to examine the ROA and the accompanying documents despite clear irregularity constituted misconduct amounting to willful, intentional neglect, and failure to discharge his duties.

Espina and Tadeo likewise filed their Motion for Partial Reconsideration.

In its Resolution<sup>20</sup> dated March 30, 2010, the CA denied both motions for lack of merit.

Hence, the CSC, and Espina and Tadeo, respectively filed the instant Petitions for Review on *Certiorari*.

### The Issues

The main issues for resolution are:

- (a) Whether Beray's acts constituted simple neglect of duty, and;
- (b) Whether Espina and Tadeo committed inefficiency in the performance of their official duties.

### The Court's Ruling

#### ***Beray is guilty of gross negligence***

Gross neglect of duty or gross negligence pertains to "negligence characterized by the want of even slight care, or by 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 the consequences, insofar as other persons may be affected. It is the omission of that care [which] even inattentive and thoughtless men never fail to give to their own property."<sup>21</sup> In cases involving public officials, there is gross

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<sup>18</sup> *Id.* at 25.

<sup>19</sup> *CA rollo*, pp. 313-318.

<sup>20</sup> *Rollo* (G.R. No. 191946), pp. 27-28.

<sup>21</sup> *Office of the Ombudsman v. De Leon*, 705 Phil. 26, 37 (2013), citing *Fernandez v. Office of the Ombudsman*, 684 Phil. 377, 389 (2012).

negligence when a breach of duty is flagrant and palpable.<sup>22</sup>

On the other hand, simple neglect of duty is “the failure of an employee or official to give proper attention to a task expected of him or her, signifying a ‘disregard of a duty resulting from carelessness or indifference.’”<sup>23</sup>

In finding Beray merely liable for simple neglect of duty, the CA held that he did not exceed his authority when he signed the ROA containing a summary of various DVs which, if assessed individually, did not exceed ₱200,000.00. The CA found Beray liable only for approving the ROA containing alterations without any counter-signature of the requesting authority.

This Court disagrees. A thorough review of the records shows that Beray is guilty not of simple neglect of duty but of gross neglect of duty, a grave offense punishable by dismissal even for the first offense.<sup>24</sup>

It is the responsibility of Beray to supervise his subordinates and to make sure that they perform their respective functions in accordance with the law. As Chief of the Subsidiary and Revenue Section of the DPWH, his function, among others, is **to supervise** the recording and control of the Notice of Cash Allocation issued by the DBM for the cash requirements of the Office. Further, he exercised a delegated authority to sign, on behalf of the Chief Accountant, payment of supplies, materials, furniture and equipment not exceeding ₱200,000.00.

In the case at bench, the amount stated in the ROA was altered from ₱24,980.00 to ₱269,350.00. Interestingly, there were no counter-signatures affixed to the ROA. The apparent absence of the counter-signature in the ROA should have caught the attention of Beray and led him to be more cautious to its approval. Beray should have made the necessary inquiry to determine the grounds for the alteration and the author thereof instead of merely relying on his subordinates. To stress, he should have personally examined the truth and authenticity of the amount indicated therein, who made the alteration, and the reason for the alteration. He should have affixed his signature only after checking the completeness and propriety of the same.

We are not convinced of Beray’s defense that the ROA had been duly approved by his subordinates in the regular performance of their functions. The absence of the counter-signature is an indicium that the employees who were responsible for its assessment were remiss in their duty. Besides, as a public official holding a supervisory position, Beray should not heavily depend on the acts committed by his subordinates. His

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<sup>22</sup> *Id.* at 37-38.

<sup>23</sup> *Id.* at 38.

<sup>24</sup> Rule IV, Section 52 (A) of the Uniform Rules of Administrative Cases in the Civil Service.



position vested upon him a discretionary power to examine the documents being brought to his desk for approval and ensure that these were duly accomplished in accordance with law and office policies.

More importantly, the nature of Beray's position requires that he should be meticulous in the approval of disbursement of public funds and to be more circumspect in examining the documents for his approval.<sup>25</sup> He should have exercised utmost care before affixing his signature for approval of the ROA which contained alterations. While the amount involved is not humungous compared to other government transactions, the fact still remains that taxpayers' money was spent and at the expense of the government.<sup>26</sup> Indeed, a "public office is a public trust and public officers and employees must at all times be accountable to the people."<sup>27</sup>

On the issue of whether Beray exceeded his delegated authority when he signed the ROA amounting to ₱269,350.00, the Court answers in the affirmative. As held by the CSC, the DPWH DO 42 series of 1988 and other amendatory DOs were clear that his authority to sign or certify section B of the ROA in behalf of the Chief Accountant is limited only to amounts involving payment of and for expenses ₱200,000.00 and below.

Beray's contention that the amount in the questioned ROA was a lump sum of various DVs is of no moment. As aptly observed by the DPWH and the CSC, his authority is limited to signing ROAs not exceeding ₱200,000.00.

Moreover, Beray's act of approving the reimbursement to be charged against the Engineering and Administrative Overhead under Fund 102 which resulted in the subsequent issuance of Certification of Availability of Funds is violative of the directive of then DPWH Secretary Gregorio Vigilar. Under the DPWH Office Memorandum dated July 31, 1997, reimbursements to be charged against 0.5% or 0.25% Engineering Overhead Allocation of the Central Offices need to be approved by the higher authorities. Here, Beray failed to secure the approval of the higher authorities when he assented that the reimbursement be charged against the Engineering and Administrative Overhead.

In maintaining his innocence, Beray argued that the DPWH Memorandum did not specifically identify the higher authorities whose prior approval were needed to be secured. It is noteworthy that the Memorandum was in effect since 1997. As such, if there was any ambiguity to the same, it was his duty as well as the other officers to seek clarification as to who are these higher authorities being referred to in the Memorandum. Regrettably, Beray failed to prove that he exerted any diligent effort to determine the appropriate higher authority.

<sup>25</sup> *Lihaylihay v. People*, 715 Phil. 722, 732 (2013).

<sup>26</sup> *Office of the Ombudsman and the Fact Finding Investigation Bureau v. Espina*, 807 Phil. 529, 546 (2017).

<sup>27</sup> *Id.* at 547.

What Beray simply posited was that he believed that it was enough to get the approval of the Assistant Director of the Bureau of Equipment (BOE) whom he contemplated as the higher authority referred to in the Memorandum. However, there is dearth of evidence that the said position can be considered as the higher authority and that his/her approval was sufficient to allow the reimbursements in the ROA be charged against the Engineering Overhead Allocation. Hence, Beray's bare assertion and unsubstantiated allegations have no probative value.<sup>28</sup>

The Court agrees with the findings of the CSC that Beray should be meted the severe penalty of dismissal from service. He is guilty of gross neglect of duty as he miserably failed to efficiently and effectively discharge his functions and obligations. His acts of heavily depending on his subordinates without carefully examining the documents presented to him for disbursement of funds clearly exhibit his flagrant and culpable unwillingness to perform his official duties with the exactitude required of him.<sup>29</sup>

***Petition of Espina and Tadeo under Rule 45 of the Rules of Court denied for raising questions of fact.***

Anent G.R. No. 191974, the Court denies the Petition.

To begin with, it is settled that only questions of law should be raised in a petition for review filed under Rule 45 of the Rules of Court.<sup>30</sup> This Court is not a trier of facts. As such, it will not entertain questions of fact as the factual findings of the appellate court are final, binding, or conclusive on the parties and upon the High Court when supported by substantial evidence.<sup>31</sup>

In *Lorzano v. Tabayag, Jr.*,<sup>32</sup> the Supreme Court explained a question of law in this wise:

A question of law arises when there is doubt as to what the law is on a certain state of facts, while there is a question of fact when the doubt arises as to the truth or falsity of the alleged facts. For a question to be one of law, the same must not involve an examination of the probative value of the evidence presented by the litigants or any of them. The resolution of the issue must rest solely on what the law provides on the given set of circumstances. Once it is clear that the issue invites a review

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<sup>28</sup> *LNS International Manpower Services v. Padua*, 628 Phil. 223, 230 (2010).

<sup>29</sup> *Office of the Ombudsman v. De Leon*, supra note 21 at 38-39.

<sup>30</sup> Rules of Court, Rule 45, Sec. 1.

<sup>31</sup> *Pascual v. Burgos*, 776 Phil. 167, 182 (2016), citing *Commissioner of Internal Revenue v. Embroidery and Garments Industries (Phil.), Inc.*, 364 Phil. 541, 546 (1999); *Siasat v. Court of Appeals*, 425 Phil. 139, 145 (2002); *Tabaco v. Court of Appeals*, 309 Phil. 442, 445-446 (1994); and *Padilla v. Court of Appeals*, 241 Phil. 776, 781 (1988).

<sup>32</sup> 681 Phil. 39, 48-49 (2012).

of the evidence presented, the question posed is one of fact.

The arguments raised by Espina and Tadeo in their Petition for Review under Rule 45 are factual in nature. To note, Espina and Tadeo insist that the evidence against them was insufficient so as to make them administratively liable for inefficiency in the performance of official duties. Their assertion clearly entails the review or reevaluation of the probative value of the evidence presented by the parties. To repeat, this Court is not a trier of facts and a review is not a matter of right but of sound judicial discretion.<sup>33</sup> It will be granted only under exceptional circumstances which are not present in the instant petition.<sup>34</sup>

Besides, factual findings of quasi-judicial bodies and administrative agencies, when supported by substantial evidence, are accorded great respect and even finality by the appellate courts. Administrative agencies have specialized knowledge and expertise in their respective fields. Thus, their findings of fact are binding upon this Court except if there is grave abuse of discretion, or where it is clearly shown that they were arrived at arbitrarily or in disregard of the evidence on record.<sup>35</sup>

In any case, the Court finds no reason to depart from the findings of the DPWH, as affirmed by the CSC and the CA, with respect to Espina and Tadeo.

Section 109 of Presidential Decree (PD) No. 1445, otherwise known as Government Auditing Code of the Philippines,<sup>36</sup> states that government accounting encompasses the processes of analyzing recording, classifying, summarizing and communicating all transactions involving the receipt and disposition of government funds and property, and interpreting the results thereof.

In addition, Section 111 of PD No. 1445 also reads:

Section 111. *Keeping of Accounts.*

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<sup>33</sup> *Central Bank of the Philippines v. Castro*, 514 Phil. 425, 436 (2005).

<sup>34</sup> *Pascual v. Burgos*, supra note 31 at 182-183.

The ten (10) recognized exceptions that were first listed in *Medina v. Mayor Asistio, Jr.* (269 Phil. 225 [1990]) are as follows:

(1) When the conclusion is a finding grounded entirely on speculation, surmises or conjectures; (2) When the inference made is manifestly mistaken, absurd or impossible; (3) Where 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) The findings of fact of the Court of Appeals 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 facts set forth in the petition as well as in the petitioner's main and reply briefs are not disputed by the respondents; and (10) The finding of fact of the Court of Appeals is premised on the supposed absence of evidence and is contradicted by the evidence on record.

<sup>35</sup> *Japson v. Civil Service Commission*, 663 Phil. 665, 675 (2011), citing *Cosmos Bottling Corporation v. Nagrama, Jr.*, 571 Phil. 281, 300 (2008).

<sup>36</sup> Approved on June 11, 1978.

(1) The accounts of an agency shall be kept **in such detail as is necessary to meet the needs of the agency and at the same time be adequate to furnish the information needed by fiscal or control agencies of the government.**

(2) The highest standards of honesty, objectivity and consistency shall be observed in the keeping of accounts to safeguard against inaccurate or misleading information. (Emphasis ours)

Simply put, in keeping the accounts of any agency of the government, the concerned public official must ensure that the accounting thereof must be in such detail as to furnish an accurate and not misleading information.

Here, Espina and Tadeo averred that to make their task simpler, the various DVs were summarized into one ROA to be charged against a particular fund. They claimed that this has been a long practice in the office.

The foregoing excuses are flimsy and unacceptable. Summarizing in a single ROA the various DVs as what Espina and Tadeo did is not condoned by government accounting protocols. As aptly observed by the CSC:

The defense posited by appellants Espina and Tadeo in their Appeal Memorandum was that they were only summarizing in one ROA the Disbursement Vouchers which were charged against a particular fund. This, the Commission finds equally untenable because that would mean that the Disbursement Vouchers were being processed/approved ahead of the processing of the ROA, which is not allowed under existing government accounting and auditing rules. Even granting, as correctly pointed out by Espina and Tadeo, that in cases of reimbursement, the ROA is usually being processed simultaneously with that of the Disbursement Vouchers because expenses have already been approved by authorized or the requesting official appearing in the ROA, the correct situation should still be, that there would still be a corresponding ROA for every Disbursement Vouchers for reimbursement. When Espina and Tadeo did say "summarization", the other Disbursement Vouchers that were included in the Section C of a particular ROA turned out to have no corresponding "Duly Requested" ROA, which was improper and irregular.<sup>37</sup>

Espina and Tadeo failed to make a detailed accounting of the expenses incurred for emergency repairs of the various service vehicles. On the contrary, the summary seemed to mask the absence of supporting documents, like the corresponding required ROA, for other requests of disbursement of funds. The CA is correct that every requisition must be accompanied by such request. It thus follows that a ROA must be made for

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<sup>37</sup> CA rollo, p. 176.

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each DV with respect to a specific request for disbursement of funds. In fact, although National Budget Circular No. 440 dated January 30, 1995 was issued to adopt a simplified fund release system in the government, it did not encourage the lumping up of DVs which was allegedly a practice in the DPWH.<sup>38</sup> Expediency in the performance of duty should not be resorted to in exchange for transparency and accuracy of accounting of public funds.

It is even more interesting that the alterations made in the ROA to include additional claims for emergency repairs were not originally requested by the requesting authority, BOE Assistant Director Florendo Arias. In fact, during the investigation, he testified that there were no alterations in the ROA at the time he affixed his signature thereto.<sup>39</sup>

Further, Espina and Tadeo were remiss in their duties when they failed to observe the Memorandum dated July 31, 1997 issued by then DWPH Secretary Vigilar. To reiterate, Beray, Espina and Tadeo should have clarified the higher authorities being referred to in the Memorandum whose approval is required for the reimbursement. Further, they likewise failed to show sufficient proof that the Assistant Director of the BOE is a higher authority contemplated in the Memorandum.

Espina and Tadeo nevertheless aver that the acts imputed against them have already been resolved in the two Resolutions of the Secretary of the DPWH with respect to the administrative cases against their co-employees, Norma Villarmino, Violeta Anar and Teresita de Vera. Notably, however, the findings of the DPWH Secretary in the said resolutions did not affect in any manner the case against Espina and Tadeo as these involved different parties. Also, the respondents in the said resolutions held public positions different from Espina and Tadeo. It thus necessarily follows that their functions and duties also varied from the respondents therein. More importantly, as correctly reasoned by the CSC, the findings of the DPWH Secretary who performs quasi-judicial functions although given weight are not binding before this Court.<sup>40</sup>

All told, the Court finds that the Court of Appeals did not err when it affirmed the findings of the DPWH and the CSC with respect to the guilt of Espina and Tadeo for inefficiency in the performance of their official duties. However, in order to reflect the proper nomenclature for the offense under the Revised Uniform Rules on Administrative Cases in the Civil Service (RACCS), the Court holds Espina and Tadeo liable for inefficiency and incompetence. Their acts of summarizing various DVs into a single ROA coupled with the absence of supporting documents, and the failure to secure the approval of the higher authority in charging the reimbursement of the emergency repairs against the Engineering and Administrative

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<sup>38</sup> *Rollo* (G.R. No. 191946), pp. 17-18.

<sup>39</sup> *Id.*

<sup>40</sup> *Id.* at 271.

Overhead Allocation show that they were inefficient and incompetent in the performance of their functions as Accountant III. They failed to exercise the required extraordinary care in handling the accounting of public funds.

Hence, we hold that Espina and Tadeo were properly meted the penalty of suspension of eight (8) months and one (1) day without pay in accordance with the RACCS.<sup>41</sup> Moreover, Espina and Tadeo should likewise suffer the penalty of demotion or diminution in salary corresponding to the next lower salary grade in case no next lower positions are available. This is in accordance with Section 46(C), Rule 10 of the RACCS which states:

**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.

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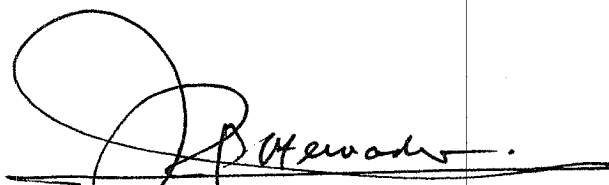
C. The grave offense of Inefficiency and Incompetence in the performance of official duties is punishable by Demotion. In this case, the guilty person shall be appointed to the next lower position to which he/she is qualified in the plantilla of the agency. In case there is no such next lower position available, he/she shall suffer diminution in salary corresponding to the next lower salary grade.

**WHEREFORE**, the Petition for Review in G.R. No. 191946 is **GRANTED**. The August 28, 2009 Decision of the Court of Appeals in CA-G.R. SP No. 104796 insofar as Rogelio L. Beray is concerned is **REVERSED and SET ASIDE**. Rogelio L. Beray is found **GUILTY** of gross neglect and is meted the penalty of **DISMISSAL** from service with forfeiture of retirement benefits, excluding leave credits, if any, and with prejudice to reemployment in any branch or agency of the government, including government-owned or controlled corporations. The Petition in G.R. No. 191974 is **DENIED**. The August 28, 2009 Decision of the Court of Appeals in CA-G.R. SP No. 104796 is **AFFIRMED with MODIFICATION** in that Melissa T. Espina and Violeta R. Tadeo are found guilty of inefficiency and incompetence and, in addition to the penalty of suspension for a period of eight (8) months and one (1) day without pay, are also meted the penalty of demotion or diminution in salary corresponding to the next lower salary grade in case no next lower positions are available.

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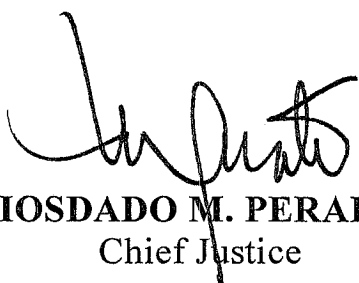
<sup>41</sup> CSC Memorandum Circular No. 19-99, Section 52, A(16).

**SO ORDERED.**



**RAMON PAUL L. HERNANDO**  
Associate Justice

**WE CONCUR:**



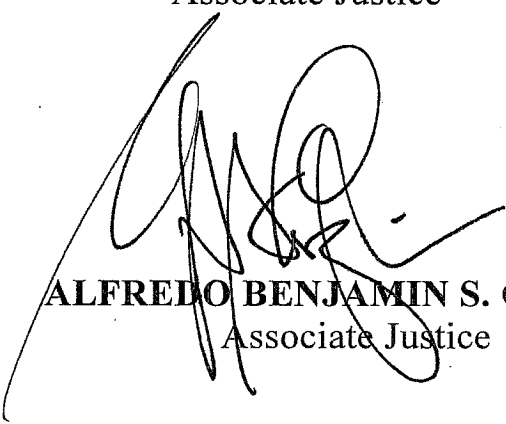
**DIOSDADO M. PERALTA**  
Chief Justice




**ESTELA M. PERLAS-BERNABE**  
Associate Justice



**MARVIC M.V.F. LEONEN**  
Associate Justice

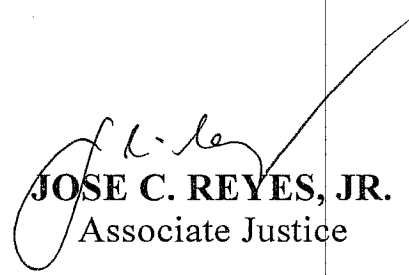


**ALFREDO BENJAMIN S. CAGUIOA**  
Associate Justice



**ANDRES B. REYES, JR.**  
Associate Justice

~~On Official business~~  
**ALEXANDER G. GESMUNDO**  
Associate Justice




**JOSE C. REYES, JR.**  
Associate Justice

On leave  
**ROSMARI D. CARANDANG**  
Associate Justice




**AMY C. LAZARO-JAVIER**  
Associate Justice



**HENRI JEAN PAUL B. INTING**  
Associate Justice

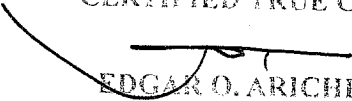
On official leave  
**RODIL V. ZALAMEDA**  
Associate Justice

No part.  
**MARIO V. LOPEZ**  
Associate Justice



**EDGARDO L. DELOS SANTOS**  
Associate Justice

CERTIFIED TRUE COPY



**EDGAR O. ARICHETA**  
Clerk of Court En Banc  
Supreme Court