



Republic of the Philippines
Supreme Court
 Manila

SUPREME COURT OF THE PHILIPPINES
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FIRST DIVISION

OFFICE OF THE DEPUTY OMBUDSMAN FOR LUZON, G.R. No. 220700
 Petitioner,

- versus -

EUFROCINA CARLOS DIONISIO and WINIFREDO SALCEDO MOLINA,
 Respondents.

Present:

SERENO, C.J.,
 LEONARDO-DE CASTRO,
 DEL CASTILLO,*
 PERLAS-BERNABE,
 CAGUIOA, JJ.

Promulgated:

JUL 10 2017

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DECISION

PERLAS-BERNABE, J.:

Assailed in this petition for review on *certiorari*¹ filed by petitioner Office of the Deputy Ombudsman for Luzon (Ombudsman) are the Decision² dated April 7, 2015 and the Resolution³ dated September 23, 2015 of the Court of Appeals (CA) in CA-G.R. SP No. 135918, which reinstated the Decision⁴ dated October 23, 2012 of the Ombudsman in OMB-L-A-10-0538-H finding respondents Eufrocina Carlos Dionisio (Dionisio) and Winifredo Salcedo Molina (Molina; collectively, respondents) guilty of

* On official leave.
¹ *Rollo*, pp. 14-32.
² Id. at 39-63. Penned by Associate Justice Celia C. Librea-Leagogo with Associate Justices Amy C. Lazaro-Javier and Melchor Q.C. Sadang concurring.
³ Id. at 65-66.
⁴ Id. at 91-106. Penned by Graft Investigation & Prosecution Officer I Ma. Czarina Castro-Altare, with Reviewing GIPO III and Head of Zero Backlog Unit Margie G. Fernandez-Calpatura recommending approval, and Deputy Ombudsman for Luzon Gerard A. Mosquera approving.

Simple Misconduct only and, accordingly, imposed on them the penalty of three (3) months suspension without pay.

The Facts

The case arose from the Complaint-Affidavit⁵ dated July 30, 2010 filed by spouses Editha and Eduardo Ponce (complainants) before the Ombudsman against herein respondents and six (6) others for criminal and administrative violations of Section 3 (e) of Republic Act No. (RA) 3019,⁶ or the Anti-Graft and Corrupt Practices Act, Rule X, Section 1 (f) of the Implementing Rules and Regulations (IRR) of RA 6713,⁷ or the Code of Conduct and Ethical Standards for Public Officials and Employees, and money laundering.⁸

Complainants averred that they are the owners of *Sariling Atin* Drug Store, while Dionisio and Molina were the School Principal of Barasoain Memorial Elementary School (the school) and President of its Teacher's Association, respectively. In January 2009, upon seeing a drug store near the gate of the school,⁹ complainants inquired with Dionisio if they could lease a portion of the school grounds to open a drug store thereon. Dionisio replied that she would study the matter as it might take a long and complicated procedure if they follow the rules of the Department of Education (DepEd). Upon Dionisio's advise, complainants submitted a formal letter¹⁰ offering a monthly rent of ₱10,000.00, or ₱120,000.00 per year. Dionisio purportedly confirmed that she could facilitate the lease agreement, provided that instead of the ₱120,000.00 annual rent, only ₱36,000.00 will be recorded and the same should be in the guise of a donation. Dionisio allegedly did not want the school's Parents-Teachers' Association (PTA) and the Barangay Council to know the exact amount involved, but committed that she and the Teachers' Association will handle the excess money. She also told complainants that she wants an additional ₱24,000.00 in funds per year without the Teacher's Association, the PTA, or the Barangay Council knowing about it.¹¹

In March 2009, Dionisio allegedly advanced ₱20,000.00 from the ₱24,000.00 so that she could go to Manila and confirm the legality of the lease with DepEd. She also conveyed to complainants that the monthly rent for five (5) years amounting to ₱600,000.00 should be paid in advance, and that

⁵ Id. at 115-125.

⁶ Approved on August 17, 1960.

⁷ Entitled "AN ACT ESTABLISHING A CODE OF CONDUCT AND ETHICAL STANDARDS FOR PUBLIC OFFICIALS AND EMPLOYEES, TO UPHOLD THE TIME-HONORED PRINCIPLE OF PUBLIC OFFICE BEING A PUBLIC TRUST, GRANTING INCENTIVES AND REWARDS FOR EXEMPLARY SERVICE, ENUMERATING PROHIBITED ACTS AND TRANSACTIONS AND PROVIDING PENALTIES FOR VIOLATIONS THEREOF AND FOR OTHER PURPOSES" approved on February 20, 1989.

⁸ *Rollo*, p. 40.

⁹ See id. at 116.

¹⁰ Dated January 20, 2009. Id. at 127.

¹¹ See id. at 40-41 and 115-116.

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complainants should donate ₱700,000.00 to the Teachers' Association. Thereafter, in May 2009, Dionisio summoned complainants to a meeting where she asked them to add ₱200,000.00 more to the donation to the Teachers' Association. However, considering that they could also spend money for the construction of the drugstore, complainants declined. Complainants also asked for a copy of the Memorandum of Agreement (MOA) so that they could study it but Dionisio allegedly refused, telling them that it would be better for them to see the MOA on the date of signing itself.¹²

On May 24, 2009, complainants went to Dionisio's house where they signed the MOA, at which point they brought to her attention the one-sided nature of the MOA. However, Dionisio assured them that it would not be a problem because she would still be in active service for the term of the MOA. Dionisio also brought up the additional ₱200,000.00 donation which could buy the complainants exclusivity, but complainants emphasized that it would be difficult for them to recoup their investment if they make such additional donation. Dionisio assured them that even without the ₱200,000.00, complainants will still get exclusivity in the sense that they will be the only drug store in that part of the school grounds for the next two (2) to three (3) years to allow them to recover their investment.¹³

Thus, on May 28, 2009, complainants met with Dionisio at Security Bank, Malolos Branch where complainants withdrew ₱1,000,000.00 from their bank account and gave it to Dionisio, together with the ₱280,000.00 which they already had with them. Dionisio then gave them a notarized copy of the MOA¹⁴ bearing the signature of Molina as President of the Teachers' Association.¹⁵

In June 2009, complainants began the construction of their drug store but barely a month later, Dionisio informed them that the area beside their drug store will be leased to another drug store. Upon complainants' verification, Molina denied receiving the money on the Teachers' Association's behalf. Thus, on August 4, 2009, complainants' counsel sent a letter¹⁶ to Dionisio demanding that she acknowledge receipt of the ₱680,000.00 in donation. On August 10, 2009, Molina made a sudden turn-around and issued a Certification¹⁷ confirming receipt of the ₱680,000.00. This prompted complainants to write a letter¹⁸ to Dr. Rolando Magno (Dr. Magno), the School Superintendent of Malolos City, seeking confirmation of the legality of the lease and the propriety of the donation. Meanwhile, complainants requested from Molina a copy of the Secretary's Certificate of

¹² See id. at 41 and 117-118.

¹³ See id. at 41 and 118.

¹⁴ Id. at 128-129.

¹⁵ See id. at 41-42 and 118-119.

¹⁶ Dated August 4, 2009. Id. at 130-131.

¹⁷ Dated August 10, 2009. Id. at 132.

¹⁸ Dated August 10, 2009. Id. at 133.

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the Teachers' Association authorizing him to sign the MOA.¹⁹ However, what Molina provided was a document²⁰ ratifying or confirming his acts, signed by six (6) other members of the Teachers' Association, namely, Joelito D. Teodoro, Corazon V. De Leon, Ferdinand C. Tenorio, Romeo Dela Cruz, Nenita Manalo, and Jasmin F. Libiran (co-teachers). Thereafter, Complainant's counsel sent a final letter of demand²¹ dated August 14, 2009 to Molina.²²

On August 27, 2009, complainants met with the DepEd officials in Bulacan where they were informed that the MOA was illegal as it did not have the proper DepEd approval, and that the school could not enter into any commercial pursuits because it is not a registered cooperative. Complainants also later learned that the Teachers' Association is not a legal entity and, hence, could not enter into the MOA.²³ In a Memorandum²⁴ dated September 1, 2009 (September 1, 2009 Memorandum), Dr. Magno ordered Dionisio to defer the construction of the new drug store beside complainants' and to hold in abeyance the operation of complainants' drug store. Thus, complainants filed a complaint²⁵ before the Ombudsman accusing respondents and their six (6) co-teachers of violating Section 3 (e) of RA 3019 for causing undue injury to them (complainants) in the discharge of their public duties through manifest bad faith. Complainants also charged respondents of violating Section 12 of RA 6713 and its IRR by soliciting money from complainants, and of money laundering for making it appear that the Teachers' Association received complainants' money when no such legal entity exists.²⁶

Pending submission of respondents' counter-affidavit, the Ombudsman issued an Order²⁷ dated November 19, 2010 directing their preventive suspension. Respondents moved for reconsideration²⁸ but the same was denied by the Ombudsman in its Order²⁹ dated August 3, 2011, prompting respondents to file a Verified Petition with Application for Temporary Restraining Order and Injunction³⁰ with the Regional Trial Court of Malolos, which was, however, denied in an Order³¹ dated October 7, 2011 for lack of jurisdiction.³²

¹⁹ See letter dated August 11, 2009; *id.* at 134.

²⁰ See Ratification/Clarification of the Official Acts of the President of the Association dated August 13, 2009; *id.* at 135.

²¹ *Id.* at 137-139.

²² See *id.* at 42 and 119-120.

²³ See *id.* at 42-43 and 120-121.

²⁴ *Id.* at 140.

²⁵ *Id.* at 115-125.

²⁶ See *id.* at 121-122.

²⁷ Not attached to the *rollo*.

²⁸ Not attached to the *rollo*.

²⁹ Not attached to the *rollo*.

³⁰ Not attached to the *rollo*.

³¹ Not attached to the *rollo*.

³² See *rollo*, pp. 43-44 and 95.

In their Joint Counter-Affidavit³³ dated March 21, 2012, respondents and their co-teachers denied any criminal and administrative liability and maintained that they did not solicit money from the complainants who offered the donation at their own instance. They averred that the donation was made to the school, and that the Teachers' Association merely ratified it, as was customary and regular. Explaining that the school is a public school with a limited budget barely enough to pay for the teachers' salaries, respondents and their co-teachers claimed that they acted in good faith and without any unlawful intent in executing the MOA which, in any case, redounded to the benefit of the school's students. Besides, the acts complained of were not done in their official capacities as teachers but as members of the Teachers' Association which was a non-government organization.³⁴ In any case, there was no damage to the complainants since respondents and their co-teachers are willing to return complainants' money, albeit in an amortized scheme, and the money had already been used to purchase additional educational materials such as the Audio Visual Device, Digital Light Projectors, computers, televisions, and DVD Players.³⁵ Respondents and their co-teachers further added that they are mere laymen unfamiliar with the law and whose primary concern was the welfare of their students. As such, the legal maxim that ignorance of the law excuses no one should not apply to them.³⁶

The Ombudsman's Ruling

In a Decision³⁷ dated October 23, 2012, the Ombudsman, *inter alia*, found herein respondents guilty of Simple Misconduct and, accordingly, ordered them suspended from government service without pay for a period of three (3) months.³⁸

It found that respondents transgressed an established and definite rule of action when: (a) Dionisio opted not to seek authority from the DepEd or from the Provincial Government of Bulacan before allowing the lease; and (b) authorized Molina to enter into the MOA on behalf of the Teachers' Association despite the latter's lack of authority and legal personality to do so. In this regard, the Ombudsman pointed out that Dionisio not only allowed the Teachers' Association, particularly Molina, to control and disburse the money received from complainants without any sense of accountability – in violation of the rule that all moneys and property officially received by a public officer in any capacity or upon any occasion must be accounted for as government fund – he also extended to Molina the authority to procure services for the construction of the canteen and

³³ Id. at 143-175.

³⁴ See id. at 152-154, 156-160, and 163-167.

³⁵ See id. at 155.

³⁶ See id. at 44-45 and 163.

³⁷ Id. at 91-106.

³⁸ See id. at 103-104.

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acquisition of school equipment which did not go through the procurement process required by law.³⁹

With respect to Molina, the Ombudsman observed that he shared a unity of design, intent, and purpose with Dionisio considering that he actively participated in the consultations conducted and agreed to sign the MOA even if he knew that the Teachers' Association had no legal personality or authority to do so. While Molina claimed that the money was spent honestly, he did not present a single official document which would establish where the money was spent, contrary to the provisions of the Government Auditing Code of the Philippines. The Ombudsman also noted that it was not clear why Molina took charge of procuring the services for the construction of the school canteen, as well as the procurement of the school equipment, when he was not part of the Bids and Awards Committee.⁴⁰ Accordingly, Molina was found equally liable with Dionisio. With respect to respondents' co-teachers, however, the Ombudsman dismissed the charges against them after observing that they merely signed the Ratification and Confirmation and there was no proof of their actual participation in the questioned transactions.⁴¹

Upon motion for reconsideration⁴² by complainants, the Ombudsman issued an Order⁴³ dated August 2, 2013 (August 2, 2013 Order) upgrading respondents' liability to Grave Misconduct and, accordingly, meted the penalty of dismissal from the government service, together with the accessory penalties of cancellation of eligibility, forfeiture of retirement benefits, and perpetual disqualification from re-employment in the government service.⁴⁴ The Ombudsman ruled that after a careful re-evaluation of the records at hand, there was sufficient evidence to establish corruption and respondents' flagrant disregard of established rules.⁴⁵ In this regard, the Ombudsman noted that respondents failed to explain how the ₱600,000.00 in advanced rent and ₱680,000.00 in donation were disbursed for public purposes; thus, creating the presumption that they used the money for personal gain. Moreover, the Ombudsman pointed out that respondents flagrantly disregarded the provisions of the Government Accounting and Auditing Manual of the Philippines and the Government Procurement Act of the Philippines when they failed to issue official receipts acknowledging receipt of the money from complainants, and caused the construction of the canteen and procurement of school equipment without public bidding, respectively.⁴⁶ Finally, the Ombudsman opined that their acts of taking undue advantage of their official position and using government property in the commission of the offense aggravated their

³⁹ See id. at 99-101.

⁴⁰ See id. at 101-102.

⁴¹ See id. at 102-104.

⁴² Dated July 8, 2013. Id. at 234-240.

⁴³ Id. at 67-75.

⁴⁴ See id. at 74.

⁴⁵ See id. at 69-70.

⁴⁶ See id. at 70-71.

administrative liability, thus, further justifying the imposition of the penalty of dismissal on them.⁴⁷

Aggrieved, respondents moved for reconsideration,⁴⁸ which was, however, denied in an Order⁴⁹ dated April 4, 2014. Undaunted, respondents elevated the case to the CA.⁵⁰

The CA Ruling

In a Decision⁵¹ dated April 7, 2015, the CA granted respondents' appeal and, accordingly, reinstated the Ombudsman's initial ruling finding respondents guilty of simple misconduct only.⁵² It held that the element of corruption, which is essential to the offense of grave misconduct, was not established in this case considering that respondents acted in good faith with no material interest, as in fact, they utilized the funds for the construction of the canteen and the purchase of educational materials.⁵³ According to the CA, there is no evidence that respondents unlawfully used their positions to advance their own interest or procure benefits for themselves.⁵⁴ Moreover, respondents never concealed the donation; they even consulted the barangay captain and the president of the PTA about the lease. Further, the construction of the school canteen and the purchase of computers and educational equipment were also visible to the public. Finally, the CA stressed that the *Sangguniang Panlalawigan* of Bulacan ratified the MOA pursuant to Resolution No. 298-S'13 dated December 17, 2013, thus, clothing respondents with the authority to lease an undivided portion of a vacant lot within the school premises.⁵⁵

Dissatisfied, the Ombudsman moved for reconsideration,⁵⁶ but the same was denied in a Resolution⁵⁷ dated September 23, 2015; hence, this petition.

The Issue Before the Court

The sole issue for the Court's resolution is whether or not the CA correctly held respondents administratively liable only for Simple Misconduct.

⁴⁷ See *id.* at 71-73.

⁴⁸ See motion for reconsideration dated March 13, 2014; *id.* at 242-264.

⁴⁹ *Id.* at 76-84.

⁵⁰ See petition for review dated July 9, 2014; *id.* at 285-390.

⁵¹ *Id.* at 39-63.

⁵² See *id.* at 60.

⁵³ See *id.* at 52-53.

⁵⁴ See *id.* at 53-54.

⁵⁵ See *id.* at 54-56.

⁵⁶ See motion for reconsideration dated May 13, 2015; *id.* at 107-114.

⁵⁷ *Id.* at 65-66.

The Court's Ruling

The petition is meritorious.

At the outset, it is settled that “findings of fact by the Office of the Ombudsman are conclusive when supported by substantial evidence”⁵⁸ – or “such relevant evidence as a reasonable mind may accept as adequate to support a conclusion. The requirement is satisfied where there is reasonable ground to believe that the petitioner is guilty of the act or omission complained of, even if the evidence might not be overwhelming.”⁵⁹ On this note, it is well to emphasize that the Ombudsman’s factual findings are generally accorded great weight and respect, if not finality by the courts, by reason of their special knowledge and expertise over matters falling under their jurisdiction.⁶⁰

Guided by the foregoing, the Court is convinced that the CA erred in downgrading respondents’ liability from Grave Misconduct to Simple Misconduct, as will be explained hereunder.

“Misconduct is a transgression of some established and definite rule of action, more particularly, unlawful behavior or gross negligence by the public officer. To warrant dismissal from the service, the misconduct must be grave, serious, important, weighty, momentous, and not trifling. The misconduct must imply wrongful intention and not a mere error of judgment and must also have a direct relation to and be connected with the performance of the public officer’s official duties amounting either to maladministration or willful, intentional neglect, or failure to discharge the duties of the office. In order to differentiate gross misconduct from simple misconduct, the elements of corruption, clear intent to violate the law, or flagrant disregard of established rule, must be manifest in the former.”⁶¹

In the instant case, a judicious perusal of the records would readily reveal that the acts of respondents fall under the jurisprudential definition of Grave Misconduct, and not just Simple Misconduct.

First, the Ombudsman correctly observed that respondents had no authority to lease out a portion of the school premises, it being owned by the Provincial Government of Bulacan. Under Section 18⁶² of RA 7160,

⁵⁸ *Miro v. Vda. de Erederos*, 721 Phil. 772, 784 (2013).

⁵⁹ *Ombudsman v. Dechavez*, 721 Phil. 124, 130 (2013), citing *Orbase v. Ombudsman*, 623 Phil. 764, 779 (2009).

⁶⁰ *Miro v. Vda. de Erederos*, supra note 58.

⁶¹ *Commission on Elections v. Mamalinta*, G.R. No. 226622, March 14, 2017, citing *Office of the Court Administrator v. Viesca*, A.M. No. P-12-3092, April 14, 2015, 755 SCRA 385, 396.

⁶² Section 18 of RA 7160 reads:

Section 18. *Power to Generate and Apply Resources.* - Local government units shall have the power and authority to establish an organization that shall be responsible

otherwise known as the “Local Government Code of 1991,” it is the local government unit which has the authority to lease, encumber, alienate, or otherwise dispose of real or personal property held by it in its proprietary capacity. Clearly, respondents violated this provision when they leased the aforesaid area to complainants.

In this relation, while the *Sangguniang Panlalawigan ng Bulacan* passed Resolution No. 298-S’13 ratifying the MOA between the complainants and the Teachers’ Association, it must nevertheless be pointed out that the same was issued only on December 17, 2013 – more than four (4) years since the MOA was executed and after the Ombudsman already promulgated its August 2, 2013 Order finding respondents guilty of Grave Misconduct. In this light, the Court cannot help but conclude that such ratification was sought as a mere afterthought and was issued after perhaps much lobbying from the respondents. In any case, the issuance of the said resolution does not change the fact that respondents had no authority to enter into the MOA when the same was executed in May 2009.

In fact, even the DepEd officials themselves found the transaction irregular and beyond the scope of respondents’ authority. In the September 1, 2009 Memorandum, Dr. Magno, the Schools Division Superintendent, told Dionisio that she had no legal authority to allow the construction of complainants’ drugstore within the school premises and, thus, ordered her to hold in abeyance the operation of complainants’ drug store and to stop spending their donation and the advanced rent paid until the proper authorities have given her permission to do so.

Second, respondents failed to abide by the Constitutionally-prescribed principle of accountability of public officers.⁶³ As correctly observed by the Ombudsman, while respondents claim that the money received from the complainants in connection with the lease were spent for public purposes, they failed to submit official receipts and other documents that would support their claim. In *Pat-og, Sr. v. Civil Service Commission*,⁶⁴ the Court

for the efficient and effective implementation of their development plans, program objectives and priorities; to create their own sources of revenues and to levy taxes, fees, and charges which shall accrue exclusively for their use and disposition and which shall be retained by them; to have a just share in national taxes which shall be automatically and directly released to them without need of any further action; to have an equitable share in the proceeds from the utilization and development of the national wealth and resources within their respective territorial jurisdictions including sharing the same with the inhabitants by way of direct benefits; **to acquire, develop, lease, encumber, alienate, or otherwise dispose of real or personal property held by them in their proprietary capacity** and to apply their resources and assets for productive, developmental, or welfare purposes, in the exercise or furtherance of their governmental or proprietary powers and functions and thereby ensure their development into self-reliant communities and active participants in the attainment of national goals. (Emphasis and underscoring supplied)

⁶³ See Section 1, Article XI of the 1987 Constitution.

⁶⁴ 710 Phil. 501 (2013).

emphasized that public school teachers are first and foremost civil servants accountable to the people.⁶⁵

Third, even assuming *arguendo* that the money received by respondents was used for the construction of the school canteen and the procurement of educational equipment, they nonetheless failed to comply with the requirements of RA 9184,⁶⁶ otherwise known as the “Government Procurement Reform Act.” One of the most distinguishing features of RA 9184 is the mandate that all government procurement must be done through competitive bidding.⁶⁷ While the law allows for alternative methods of procurement,⁶⁸ it has not been shown that respondents were able to justify the resort thereto in the construction of the school canteen and in the purchase of the educational equipment.

To be sure, respondents cannot hide behind the cloak of ignorance or lack of familiarity with the foregoing laws and policies. It is a basic legal tenet that ignorance of the law excuses no one from compliance therewith.⁶⁹ Besides, Dionisio did not deny that when complainants inquired with her about leasing a portion of the school grounds, she responded that she will study the matter as it might take a long and complicated procedure if they follow the DepEd rules. Also, respondents tried to justify their disregard of the relevant rules by arguing that their actions inured to the benefit of the school and its students. Verily, the foregoing circumstances indicate that respondents knew of existing laws, rules, and regulations pertaining to the lease of public properties, use of public funds, and procurement of government projects, among others; and despite these, they still went ahead with their transactions. By and large, these exhibit respondents’ clear intent to violate the law and/or flagrant disregard of established rules, thus, justifying the finding that they are indeed liable for Grave Misconduct.

As to the proper penalty to be imposed on respondents, it is well to note that Section 52 of the Uniform Rules on Administrative Cases in the Civil Service (URACCS)⁷⁰ classifies Grave Misconduct as a grave offense punishable with the supreme penalty of Dismissal from the service even for the first offense. In relation thereto, Section 58 (a) of the URACCS provides that “[t]he penalty of dismissal shall carry with it that of cancellation of eligibility, forfeiture of retirement benefits, and the perpetual disqualification for re-employment in the government service x x x.” It is well to clarify, however, that their accrued leave credits, if any, shall not be

⁶⁵ See *id.* at 514.

⁶⁶ Entitled “AN ACT PROVIDING FOR THE MODERNIZATION, STANDARDIZATION AND REGULATION OF THE PROCUREMENT ACTIVITIES OF THE GOVERNMENT AND FOR OTHER PURPOSES” approved on January 10, 2003.

⁶⁷ See Section 10, Article IV of RA 9184

⁶⁸ See Sections 48 to 54, Article XVI of RA 9184.

⁶⁹ See Article 3 of the Civil Code of the Philippines.

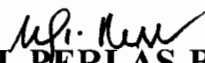
⁷⁰ At the time of the commission of the administrative offense in 2009, the URACCS was still in effect as the Revised Rules on Administrative Cases in the Civil Service was only promulgated on November 8, 2011.

forfeited, as it is a standing rule that “despite their dismissal from the service, government employees are entitled to the leave credits that they have earned during the period of their employment. As a matter of fairness and law, they may not be deprived of such remuneration, which they have earned prior to their dismissal.”⁷¹


As a final note, the Court is cognizant of the plight of public schools which almost always suffer from shortage of funds. However, while respondents’ intentions may be noble and may have indeed benefited the school, the Court cannot turn a blind eye on respondents’ blatant disregard of existing rules and regulations lest the Court sets a dangerous precedent. After all, laws and regulations are in place to regulate society and to protect the people. As such, they must be followed and complied with. In this case, compliance with the applicable rules and regulations gains even more importance considering that what is involved is the accountability of public officers.


WHEREFORE, the petition is **GRANTED**. The Decision dated April 7, 2015 and the Resolution dated September 23, 2015 of the Court of Appeals in CA-G.R. SP No. 135918 are hereby **REVERSED** and **SET ASIDE**. Respondents Eufrocina Carlos Dionisio and Winifredo Salcedo Molina are found **GUILTY** of Grave Misconduct, and are **DISMISSED** from government service. Accordingly, their civil service eligibility is **CANCELLED**, and their retirement and other benefits, except accrued leave credits, are **FORFEITED**. Further, they are **PERPETUALLY DISQUALIFIED** from re-employment in the government service.

SO ORDERED.


ESTELA M. PERLAS-BERNABE
 Associate Justice

WE CONCUR:

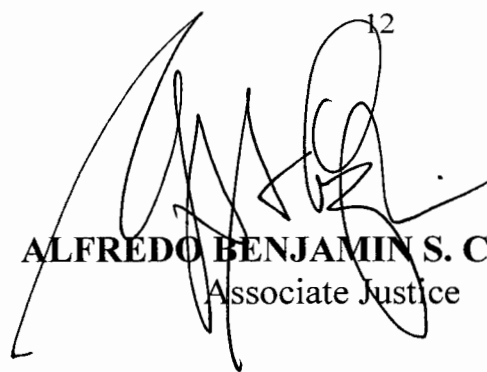

MARIA LOURDES P. A. SERENO
 Chief Justice
 Chairperson


TERESITA J. LEONARDO-DE CASTRO
 Associate Justice

On Official Leave
MARIANO C. DEL CASTILLO
 Associate Justice

⁷¹ *Office of the Court Administrator v. Ampong*, 735 Phil. 14, 21-22 (2014), citing *Igoy v. Soriano*, 527 Phil. 322, 327-328 (2006).


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ALFREDO BENJAMIN S. CAGUIOA
Associate Justice

CERTIFICATION

Pursuant to Section 13, Article VIII of the Constitution, 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
Chief Justice