

SECOND DIVISION

[G.R. No. 232666, June 20, 2018]

**FIELD INVESTIGATION UNIT-OFFICE OF THE DEPUTY
OMBUDSMAN FOR LUZON, PETITIONER, V. RAQUEL A. DE
CASTRO, RESPONDENT.**

D E C I S I O N

REYES, JR., J:

This is a Petition for Review^[1] under Rule 45 of the Rules of Court, as amended, assailing the Decision^[2] and Resolution^[3] of the Court of Appeals (CA) dated January 20, 2017 and June 20, 2017, respectively, in CA-G.R. SP No. 142285.

The Facts

The facts, as culled from the records, are as follows: On August 2, 1996, Raquel A. De Castro (respondent) worked as a Municipal Accountant for the Municipality of Bongabong, Oriental Mindoro. Her functions were the following:

- a) Installing and maintaining an internal audit system in the Municipality;
- b) Preparing and submitting financial statements to the Mayor and the *Sanggunian*;
- c) Apprising the *Sanggunian* and other local government officials on the financial condition and operations of the Municipality;
- d) Certifying the availability of budgetary allotment to which expenditures and obligations may be properly charged;
- e) Reviewing supporting documents before preparation of vouchers to determine completeness of requirements; and
- f) Preparing statements of cash advances, liquidation, salaries, allowances, reimbursements and remittances pertaining to the Municipality.^[4]

During the respondent's employment, the Municipality of Bongabong transacted with Pink Plate's General Merchandise, Pink Shop Computer Center and Pink Plate's Bistro-all of which were owned by respondent's husband. Moreover, the Municipality of Bongabong transacted with Pink Splash Resort which is registered in the name of respondent's daughter.^[5]

Based on records,^[6] the following transactions and payments have been made for the years 2006 to 2010:

a) Pink Shop Computer Center

Transaction	Date of Payment	Amount (Php)
Purchase of computer accessories for	02/24/06	7,886.10

use in the Office of the Municipal Agriculturist		
Repeat order for the refill of HP-Ink for use in tax mapping	03/31/06	8,487.50
Purchase of 1 set computer accessories for use in the Office of the Municipal Assessor	05/02/06	5,335.00
Purchase of ink refill for use in tax mapping	05/12/06	9,166.50
Purchase of 1 unit printer (ML 1610 Series) for use in the Office of the Municipal Engineer	12/18/06	8,730.00
Purchase of computer accessories for use in RHU-North	02/20/07	11,167.85
Purchase of 1 unit Power Supply for use in the Office of the Municipal Mayor	03/26/07	3,395.00

b) Pink Plates General Merchandise

Transaction	Date of Payment	Amount (Php)
Purchase of uniforms for use as uniforms of daycare workers	11/24/08	28,761.60
Purchase of t-shirts with print for use in legislative campaign for good governance	11/05/09	63,590.40
Purchase of medals for distribution to different schools, 2 nd level and 1 st level (CBPS) at Bongabong	04/07/10	38,112.00

c) Pink Plates Bistro

Transaction	Date of Payment	Amount (Php)
Purchase of meals for use in Senior Citizen Health Seminar	02/23/06	4,074.00
Hiring of chairs and tables used in Sulyog Festival	03/30/06	14,400.00
Purchase of meals and snacks for use in Early Childhood Care and Development Training for Service Providers	05/02/06	13,399.75
Purchase of meals and snacks for use in the Community Empowerment and Development Program	06/06/06	58,521.60
Purchase of meals for use in launching of Fish Sanctuary	07/04/06	9,600.00
Purchase of meals for use in skills training on buko juice and pie making packaging and labelling	07/07/06	1,396.80
Purchase of meals and snacks for use in skills training on buko juice and pie making packaging and labelling	07/05/06	17,539.20
Purchase of meals and snacks for use in	08/01/06	19,824.00

orientation on National Tax Mapping Program		
Purchase of meals and snacks for use in Senior Citizen's Federation President's Meeting	08/24/06	3,007.00
Purchase of snacks for use in Senior Citizen's Day Celebration	10/05/06	15,118.08
Purchase of meals and snacks for use in orientation workshop on Responsive and Active Parenting (REAP) and Adolescents Health and Youth Development Program (AHYDP)	10/06/06	14,860.80
Purchase of meals and snacks for use in training workshop on Effective Legislation	10/12/06	33,600.00
Rental of venue for training workshop on Effective Legislation	10/12/06	4,850.00
Purchase of meals and snacks for use in investment forum in coco-based product	12/15/06	12,000.00
Purchase of snacks for use in Senior Citizen's Anniversary	12/15/06	18,004.80
Purchase of meals and snacks for use in rules and regulations about privileges of OSCA members	02/15/07	3,007.00
Purchase of meals and snacks used by E-NGA'S group	05/24/07	21,375.00
Purchase of meals and snacks for use in reconciliation of RPU's in the roll out of E-NGAS by roll-out team	12/27/07	5,092.50

d. Pink Splash Resort

Transaction	Date of Payment	Amount (Php)
Purchase of meals and hotel accommodation for use in the board and lodging of dignitaries and visitors	05/30/08	10,464.00
Purchase of meals and snacks and hotel accommodation for the Doctors Medical Mission	05/30/08	23,616.00
Board and lodging of COA Regional Officers and Staff and the Provincial Auditor Staff dated 3-4 April 2008	06/24/08	12,672.00
Hire of chairs for use in Career Information and Guidance (PESO)	07/18/08	2,910.00
Purchase of meals and snacks and venue for use in ORMILLBO and PHILLBO meeting	08/01/08	14,016.00
Purchase of meals and snacks for DILG, PNP and AFP Regionals Directors Training, re-Brgy. Pulisya Tungo sa Kapayapaan	08/07/08	4,947.00

Hotel accommodation and meals for Regional Cluster Director (COA and Staff) during Brgy. Signing of AAR	08/19/08	8,759.10
Purchase of meals and snacks for use in Oriental Mindoro Accountant's Quarterly Meeting and Annual Awarding of 2007	09/02/08	14,016.00
Hotel accommodation and meals/snacks for use of COA Auditor's Team IIII during the Semi-Annual Audit of the LGU's transactions	09/08/08	9,544.80
Hotel accommodation (2 persons) used by Napolcom Officers during Annual Inspection of Municipal Police Station	09/08/08	1,164.00
Purchase of meals/snacks and venue for use in monthly meeting of Municipal Vice Mayor's League of Or. Mdo., SB Secretaries, SB Members of Bongabong and all Department Heads and Company on 01 September 2008	09/15/08	21,120.00
Purchase of snacks and meals for use in Career Information and Guidance (PESO)	09/16/08	17,280.00
Purchase of meals and snacks for use in monthly meeting of Provincial Planning and Development Officers (PPDO)	10/22/08	14,016.00
Purchase of meals and snacks for use in the Sanggunian Kabataan Meeting	11/24/08	12,787.20
Air-conditioned room for 6 parts in Physical fitness test conducted by Police Provincial Office on 11 October 2008	12/05/08	1,746.00
Purchase of meals and snacks for use in 3 days Barangay Special Audit on 8-11 October 2008	12/05/08	7,711.50
Purchase of meals and snacks for use in amendment of senior citizens constitution and by-law and updating SC Treasurer's record	12/05/08	21,052.80
Purchase of meals and snacks for use in enhancement of E-NGAS on 30 October to 08 November 2008	12/05/08	15,696.00
Purchase of meals and snacks for use in year-end assessment	12/18/08	116,160.00
Venue in basic training and orientation for the Municipal Coordinating Team (MCT)	12/22/08	6,790.00
Purchase of meals and snacks for use in Medical-Dental Mission (with Makati City Health Officer and Team)	12/22/08	41,040.00
Purchase of meals for use in KALAHI orientation Barangay Captains of different barangays	04/01/09	6,984.00

Accommodation and meals used by COA Regional Director, COA Auditors and staff for the Annual Inspection and Preparation of AAR	04/01/09	6,208.00
Accommodation and meals used by Makati Band and Makati Councilors for the Sulyog Festival 2009	04/01/09	39,360.00
Meals and accommodations for use of INFRES and DA office during the Inspection of INFRES projects	06/10/09	9,021.00
Purchase of snacks and meals and hotel accommodation for use in training on Performance Management System and Office Performance Evaluation System (PMS-OPES)	07/01/09	38,140.80
Hotel accommodation (air-conditioned) for use in training/workshop on Government Procurement Reform Act (RA 9184) and its Implementing Rules and Regulations	07/06/09	3,492.00
Meals, snacks and room accommodation for trainer's training on Natural Farming Technology	10/05/09	97,344.00
Meals and snacks for use in Nakatatanda: Dangal at Yaman ng Bansa seminar	10/23/09	35,712.00
Rental of monoblock chairs and tables for use in the 82nd Founding Anniversary of Bongabong (1-7 Dec)	12/14/09	7,372.00
Purchase of meals and snacks for use in Brgy. Empowerment Seminar and Training	12/22/09	174,720.00
Snacks and meals/ hotel accommodation for use by the Audit Team and Engas Programmer re: Post Audit of 3rd Quarter Transactions and updating of E-NGAS data base	12/22/09	17,424.00
Hotel accommodations and meals for use by Municipal Council for the Protection of Children Team Building	12/29/09	41,772.00
Purchase of meals for use in Family Juvenile Gender Sensitivity Development Desk (FJGSD) Outreach Program Activities	01/19/10	15,600.00
Meals and snacks for the Rights and Violence Against Women Seminar	04/07/10	21,590.00

Subsequently, the Field Investigation Unit (FIU)-Office of the Deputy Ombudsman for Luzon charged respondent for Conduct Prejudicial to the Best Interest of the Service and Grave Misconduct on October 1, 2013.^[7]