

SECOND DIVISION

[G.R. No. 199549, April 07, 2014]

**CIVIL SERVICE COMMISSION AND DEPARTMENT OF SCIENCE
AND TECHNOLOGY, REGIONAL OFFICE NO. V, PETITIONERS, VS.
MARILYN G. ARANDIA, RESPONDENT.**

D E C I S I O N

BRION, J.:

Assailed in this petition for review on *certiorari*^[1] are the decision^[2] dated June 30, 2011 and the resolution^[3] dated November 25, 2011 of the Court of Appeals (CA) in CA-G.R. SP No. 100422.

The CA dismissed the administrative complaint for gross insubordination, gross neglect of duty, conduct grossly prejudicial to the best interest of public service, grave misconduct and gross inefficiency in the performance of duty filed against respondent Marilyn G. Arandia, then Administrative Officer V of the Department of Science and Technology Regional Office No. V (*DOST-V*) in Rawis, Legazpi City.

The Facts

In March 2000, Eriberta Nepomuceno, Regional Director of *DOST-V*, filed an administrative complaint^[4] for gross insubordination, gross neglect of duty, conduct grossly prejudicial to the best interest of public service, grave misconduct and gross inefficiency in the performance of duty against the respondent with the Civil Service Commission Regional Office No. V (*CSCRO-V*), Legazpi City. Nepomuceno alleged that the respondent refused to sign, without justifiable cause, documents for the payment of certain miscellaneous and travelling expenses, phone bills, and the release of salaries and allowances of Nepomuceno and other employees of *DOST-V*.

In her answer^[5] to the complaint, the respondent justified her refusal to sign and attributed it to the failure of Nepomuceno and the other concerned employees to submit sufficient supporting documents for their claims for reimbursement and the release of their salaries and allowances.

On March 22, 2002, a Formal Charge^[6] was issued against the respondent for the offenses of grave misconduct, gross insubordination and conduct prejudicial to the best interest of the service. These offenses were committed as follows:

1. That Marilyn G. Arandia intentionally refused to sign boxes A not only of the disbursement vouchers as payment for the approved and official travelling expenses to Manila of Director Eriberta B. Nepomuceno for the period from October 20-28, 1999, but also that of the vouchers as payments for the official travelling expenses

incurred by Accountant Remegia Caluya and Budget Officer Susana Bertes from October 26-28, 1999 and that of the disbursement voucher as payment for the official travel to Manila of Dr. Felina D. Ferro from February 20 to 25, 2000;

2. That Arandia refused to sign box A of the disbursement voucher as payment for the actual services rendered by one Jobert Mejillano from October 18 to 30, 1999 and from November 16 to 30, 1999;
3. That Arandia continuously refused to sign box A of the disbursement voucher as cash advance payment for diesel expenses to be incurred by Director Nepomuceno while on official travel to Manila from February 18 to 22, 2000 in the amount of P3,000.00 of P4,301.00 for the primary reason that Eriberta N. Navera is the authorized and recognized person who can get cash advance and not Eliberta (sic) B. Nepomuceno

In Bringas-Dayson, Carmencita Giselle E.B., CSC Resolution no. 96-2351 the Commission said that *"xxx a judicial decree of nullity of a previous marriage is not necessary before a woman can resume using her maiden name. No law require that a judicial decree of nullity of a previous marriage be obtained by a married woman in order to validly use her maiden name;"*

4. That Arandia vehemently refused to obey various directions of Director Nepomuceno on the approval of telephone call slip for the two division chiefs per memorandum dated 6 March 2000 and on the issuance directing Arandia to immediately turn-over all documents under her direct supervision and the exchange of room assignments with the duly constituted Administrative Officer-Designate pursuant to Special Order No. 023, s. of 2000 (dated 9 June 2000); and;
5. That on December 15, 1999 and February 16, 2000, Arandia, respectively, refused to sign box A of the disbursement voucher, to the prejudice of the interest of the service, as payment for the registration fee of three (3) participants to the two-day training on the "Revised Policies on Performance Evaluation System" and "Updates on Civil Service Matters."^[7]

In an Order^[8] dated April 26, 2006, Director Cecilia R. Nieto of CSCRO-V found respondent guilty of conduct prejudicial to the best interest of the service only and imposed on her the penalty of suspension for six months and one day. The respondent filed a motion for reconsideration but Director Nieto denied the motion in a subsequent order^[9] dated June 8, 2006. She then appealed her case to the Civil Service Commission (CSC) National Office.

Ruling of the CSC

The CSC partially found merit in respondent's appeal. In a Resolution No. 070801

dated April 23, 2007,^[10] the CSC made the following findings:

After careful evaluation of the records of the case, the Commission finds no substantial evidence to hold Arandia guilty of Conduct Prejudicial to the Best Interest of the Service.

x x x x

First, it must be first pointed out that Arandia was held liable for Conduct Prejudicial to the Best Interest of the Service for her refusal to sign "box A" of various disbursement vouchers pertinent to the transactions of her office, namely, the disbursement vouchers for official travelling expenses of the complainant Director Nepomuceno for her trip to Manila covering the period of October 20 to 28, 1999, the disbursement vouchers for the travelling expenses of Remegio Caluya (Accountant) and Susana Ferro (Budget Officer) from October 26-28, 1999, and that of Felina Ferro from February 20-25, 2000 and the disbursement voucher for the payment of the salary of Jobert Mejillano for the period of October 18-30, 1999 and November 16-30, 1999. The records are replete with evidence that indeed Arandia had justifiable reasons in not signing these disbursement vouchers.

It must be emphasized that the functions performed by Arandia are not merely clerical in nature, neither are they ministerial. The Position Description Form (PDF) of Arandia as Administrative Officer V states "*supervises and coordinates accounting functions, budget operation and control.*" Clearly, these functions require a degree of discretion which is even more amplified considering that it involves the disbursement of public funds. x x x

Clearly, the provisions of the foregoing law [referring to Section 171 of the GAAM] rendered Arandia to be more circumspect in (sic) performance of the duties of her office, specifically in affixing her signatures on undocumented disbursements. This circumspection with regard to her duties cannot be classified as an undue prejudice to the best interest of the service, thus making her liable for the offense.

Also, her cautious attitude in approving disbursements is not without basis. Records show that in the audit conducted by the DOST Central Office for the period January to August 1999 signed by then DOST Assistant Secretary Imelda D. Rodriguez yielded adverse findings with regard to the transactions of DOST Region V. In the said report, it was indicated that: "*The findings covered disbursement of public funds principally approved by Regional Director Eriberta N. Navera, which indicate a pattern of dishonesty, consisting largely of claims of the Regional Director which are unnecessary, irregular, excessive and extravagant. The disbursements indicate, likewise, a pattern of wanton disregard for accounting and auditing rules and regulations involving other finance officials such as the Budget Officer and the Accountant.*"

With respect to the salary of Jobert Mejillano, Arandia did not affix her

signature in box of the disbursement voucher, since there was no valid basis to do so. This Commission in Memorandum Circular No. 46., s. 1990 (Prohibiting the Practice of Issuing Job Orders in Hiring Casuals) prohibits the hiring of Job Orders in hiring casuals. In DOST Memorandum dated May 24, 1999, then Assistant Secretary Imelda D. Rodriguez, instructed all Directors of DOST, to comply strictly with the aforementioned CSC memorandum circular. Thus, Arandia cannot be held liable for her refusal to sign the said disbursement voucher considering that she merely obeyed the DOST memorandum prohibiting the hiring of casuals thru job orders.

X X X X

Records are bereft of any showing that the aforementioned requirements [referring to Section 168 of the GAAM] have been complied with. In fact, the audit investigation conducted by the DOST Central Office showed that DOST Regional Office No. V incurred several unnecessary, irregular, excessive and extravagant disbursement of public funds. Thus, Arandia, in refusing (sic) affix her signature was exercising her prudent discretion, which by reason of the office she holds, was incumbent upon her.

On the issue of the (sic) Arandia's refusal to sign the appropriate box in the disbursement voucher for the travelling expenses for the period of January 20-February 14, 2000 of Director Eriberta Nepomuceno, the Commission likewise finds Arandia's refusal valid. While it is true that Arandia was furnished a copy of the (sic) Director Nepomuceno's affidavit that the latter is reverting to her maiden name, records show that Arandia relied on the opinion of the Assistant Secretary when she refused to sign the same. In fact, Arandia requested for a legal opinion from then DOST Assistant Secretary Apolonio B. Anota Jr., with regard to the procedure to be followed. In a Memorandum addressed to Director Nepomuceno dated February 28, then Assistant Secretary Anota relying on Articles 371-373 of the Civil Code replied:

"Considering that our records show that your appointment paper, oath of office and other official documents are clear that the one appointed to, and who assumed, the position of Regional Director DOST Regional Office 5 carries the name ERIBERTA N. NAVERA, the following requirements should be complied with before we can consider that the person bearing said name and ERIBERTA NEPOMUCENO is one and the same: xxx

"For the meantime, this Department will be recognizing all acts and official matters coming from the Regional Director, DOST 5 under the official name ERIBERTA N. NAVERA only."^[11]

These findings, notwithstanding, the CSC still found the respondent liable for insubordination for her refusal to obey several memoranda issued by Nepomuceno requiring her to immediately turn-over the documents under her supervision to the new Administrative Officer-Designate, Engr. Manuel Sn. B. Lucena, Jr., and to comply with the exchange of room assignment (as well as the memoranda directing her to answer or submit an explanation for her refusal) brought about by the