

## EN BANC

[ G.R. No. 149022, April 08, 2003 ]

**CARMENCITA D. CORONEL, PETITIONER, VS. HON. ANIANO A. DESIERTO, [\*] AS OMBUDSMAN, AND PEDRO SAUSAL, JR., RESPONDENTS.**

### RESOLUTION

**SANDOVAL-GUTIERREZ, J.:**

Before us is the petition for certiorari<sup>[1]</sup> filed by Carmencita D. Coronel assailing the (1) Decision dated December 29, 2000 of the Ombudsman in Case No. OMB-MIN-ADM-99-044 finding her guilty of dishonesty for falsifying a receipt involving the sum of P1,213.00 and dismissing her from the service with forfeiture of all leave credits and retirement benefits and banning her from government employment; and (2) its Order dated March 23, 2001 denying her motion for reconsideration.

The petition<sup>[2]</sup> alleges that petitioner Carmencita D. Coronel is a Senior Accounting Processor B with a Salary Grade 10 at the Linamon Water District, Lanao del Norte. On September 26, 1997, its Board of Directors, through Resolution No. 056, Series of 1997, designated her as Officer-In-Charge effective October 1, 1997 until a General Manager shall have been appointed.

In the morning of October 14, 1998, petitioner conducted a meeting of the officers of the different Water Districts in Lanao del Norte and Lanao del Sur and their advisors from the Local Water Utilities Administration (LWUA). Since it was then about noontime, the group decided to continue the meeting in Marvilla's Store at Barangay Buru-un, Iligan City. The luncheon meeting, attended by more than ten (10) persons, was presided by Advisor Rhodora Gumban of the LWUA, Quezon City. Petitioner, being the host, paid P1,213.00 for the lunch based on Cash Invoice No. 0736 dated October 14, 1998.

On November 13, 1998, petitioner asked for the reimbursement of her expenses covered by Voucher No. 98-11-23 chargeable against the Representation and Entertainment Account of her office. On the same day, the voucher was approved and she was reimbursed in the amount of P1,213.00.

Meanwhile, on November 17, 1998, Pedro C. Sausal, Jr. was appointed General Manager of Linamon Water District. In February 1999, he filed with the Office of the Ombudsman-Mindanao a sworn letter-complaint dated January 28, 1999 against petitioner for dishonesty, docketed as Case No. OMB-MIN-ADM-99-044. The complaint alleges that petitioner falsified the cash invoice she submitted for reimbursement by making it appear therein that the luncheon bill was P1,213.00 when actually it was only P213.00 as reflected in a photocopy of the original duplicate of Cash Invoice No. 0736 dated October 14, 1998.

On November 27, 2000, Grace H. Morales, Graft Investigation Officer I of the Office of the Ombudsman-Mindanao, Davao City, rendered a Decision, approved by then Ombudsman Aniano A. Desierto on December 29, 2000, finding petitioner guilty of dishonesty and dismissing her from the service. It reads in part:

"The issue to be decided upon is whether or not respondent Carmencita D. Coronel falsified the original copy of Cash Invoice No. 0736 dated October 14, 1998 issued by Marvilla's Store in order to reimburse a higher amount by making it appear that meals in the total amount of P1,213.00 instead of P213.00 were incurred to warrant the penalty provided under the administrative offense of dishonesty.

"This Office rules in the affirmative. x x x. Respondent contended that the expense in the amount of P1,213.00 is but reasonable, however, **she failed to controvert the fact as reflected in the photocopy of the original duplicate of the subject cash invoice that the meals taken only amounted to P213.00. Adding the numeral "1" followed by the punctuation "," before the "213.00" is an effortless and uncomplicated task which can be undertaken by anyone. Since respondent had possession of the receipt prior to its reimbursement and in fact booked the expense and approved the voucher, it can be reasonably concluded that she is the author of the falsification therein.**

"Under Sec. 22(a), Rule XIV of the Omnibus Rules Implementing Book V of Executive Order No. 292, dishonesty is considered a grave offense with the corresponding penalty of dismissal even for the first commission of the offense. Dishonesty connotes an 'absence of integrity, a disposition to betray, cheat, deceive or defraud, bad faith' (*Arca vs. Lepanto Consolidated Mining Company*, C.A. G.R. No. 17679-R November 24, 1958, cf. Philippine Legal Encyclopedia, 1988 ed.) and this has been substantially shown to have been committed by respondent in this case. x x x. Respondent had acted dishonestly when she increased the amount that she could reimburse by adding the necessary numeral and punctuation mark on the subject cash invoice before she filed for reimbursement of the meal expense incurred.

"WHEREFORE, premises considered, this Office finds and so holds that respondent CARMENCITA D. CORONEL is **guilty of DISHONESTY** and is hereby **DISMISSED from the service, with forfeiture of all leave credits and retirement benefits**, pursuant to Sec. 22(a) in relation to Sec. 9 of Rule XIV of the Omnibus Rules Implementing Book V of the Administrative Code of 1987. **She is disqualified from reemployment in the national and local governments, as well as in any government instrumentality or agency, including government-owned or controlled corporations.** Let a copy of this decision be entered in the personal records of the respondent." (emphasis supplied)

Petitioner then filed a motion for reconsideration contending that the complaint is not supported by any proof except complainant's whimsical and self-serving statement. Petitioner attached to her motion the sworn statement of Mariano Marzo, Jr., the proprietor of Marvilla's Store, attesting, among others, that: (a) on October

14, 1998, he was in his store when petitioner and her group, consisting of more or less ten persons, arrived at noontime and held a luncheon meeting; and (b) after the meeting, petitioner paid P1,213.00 for which he personally issued the corresponding Cash Invoice No. 0736 dated October 14, 1998. Petitioner also submitted the affidavits of some of those who attended the luncheon meeting, namely: Cedric D. Laguerta, General Manager of Kauswagan Water District, Lanao del Norte; Romeo J. Angeles, General Manager of Wao Water District, Lanao del Sur; Bede G. Gata, Advisor of the Local Water Utilities Administration, Balara, Quezon City; and Rhodora V. Gumban, Advisor of the LWUA, Quezon City. They all affirmed that there were more or less ten people who attended the luncheon meeting. Finally, petitioner submitted a Certification issued by Glenn Jose A. Quijoy, Barangay Chairman of Buru-un, Iligan City, attesting that the amount paid by petitioner *vis-à-vis* the number of persons who ate lunch during the meeting is reasonable, being then the prevailing price of meals in the area.

On March 7, 2001, Graft Investigation Officer Morales issued an Order granting petitioner's motion for reconsideration and setting aside the December 29, 2000 Decision declaring petitioner guilty of dishonesty, thus:

"Be it noted that in a letter dated March 1, 2000, this office requested Mariano S. Marzo, Jr. to mail the duplicate of Cash Invoice No. 0736 dated October 14, 1998, however, this was returned for reason that the addressee did not claim said letter despite three notices from the post office. x x x Nevertheless, examining the second argument presented by respondent, this is found to have notably corroborated the averments in her counter-affidavit. Respondent explained that in the morning of October 14, 1998, the general manager of Wao Water District together with its Resident Engineer Sam Bautista, Advisor Rhodora Gumban from LWUA, Manila, General Manager of Kauswagan Water District with another LWUA personnel and Fil-Eslon representative met at Linamon Water District and there were more or less (10) of them who had lunch at Marvilla's Store at Timoga area.

"The Sworn Statement dated February 2, 2001 of Mariano Marzo, Jr., *viz*: x x x further corroborates the statements of respondent. The affidavits of the Local Water Utilities Administration officials and General Managers of the different water districts lend credence to these statements. Romeo J. Angeles attested that on October 14, 1998, he was at Linamon Water District with their Resident Engineer Samuel R. Bautista to get various forms and that he met with Mr. Tanting Tabañag, FIL-ESLON Manager to verify about the pipes delivered to their water district. He met therein Cedric Laguerta, Bede Gata and Rhodora V. Gumban and there were around ten (10) of them who proceeded to Marvillas in Timoga, Iligan City for lunch, and respondent paid for the chit in the amount of P1,213.00. Cedric D. Laguerta issued an affidavit narrating that sometime on October 14, 1998, he went to Linamon Water District with project crew Allan Padilla and Juliето Señoron for an appointment with Rhodora V. Gumban and therein he met Mr. Bede Gata, Engr. Samuel Bautista, Romeo J. Angeles, Constante Tabañag and they were invited by respondent to dine at Marvillas Restaurant and the latter paid the chit in cash. Mr. Bede Gata attested that there were around nine (9) of them who proceeded to Marvillas by the Seas for lunch upon invitation of