Republic of the Philippines
Supreme Court
Manila

SECOND DIVISION

JERLINDA M. MIRANDA,
Petitioner,

-versus -

THE CIVIL SERVICE COMMISSION AND THE DEPARTMENT OF HEALTH,
Respondents.

G.R. No. 213502

Present:

CARPIO, *J., Chairperson,*
PERLAS-BERNABE,
CAGUIOA,
REYES, J. JR., and
HERNANDO,[*] *JJ.*

Promulgated:
18 FEB 2019

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DECISION

REYES, J. JR., *J.*:

Petitioner Jerlinda M. Miranda (Miranda) was an Accountant III at the Western Visayas Medical Center (WVMC).[1] She was administratively charged with Inefficiency and Incompetence in the Performance of Her Official Duties, Grave Misconduct and Conduct Grossly Prejudicial to the Service,[2] for failure to submit with the Commission on Audit (COA) WVMC's Financial Report, particularly the trial balance, for the period from March to December 1996, 2001, 2002 and 2003.

In her Answer, Miranda denied all allegations imputed against her. She explained that the delay in the submission of financial reports was on

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[*] Additional Member per S.O. No. 2630 dated December 18, 2018.
[1] *Rollo*, p. 54
[2] Id. at 55.

account of her being new to the position. It was likewise brought about by the introduction of changes in the accounting system. She maintained that all charges against her are baseless. She should not have obtained a "Very Satisfactory" performance rating if the said allegations against her were true.

After the hearing, the Department of Health (DOH), through then Secretary Francisco T. Duque III, found Miranda guilty of Grave Misconduct and Conduct Prejudicial to the Best Interest of the Service, imposing upon her the penalty of dismissal from the service with accessory penalties of cancellation of civil service eligibility, forfeiture of retirement benefits and perpetual disqualification from reemployment in the government service. Miranda moved to reconsider but the motion was denied.

On appeal to the Civil Service Commission (CSC), the CSC affirmed the Decision of the DOH. Miranda's motion for reconsideration was again denied.

Miranda filed a Petition for *Certiorari* under Rule 65 with the Court of Appeals (CA).

The CA, in a Decision[3] dated July 5, 2013, in CA-G.R. SP No. 123552, dismissed the Petition on the following grounds: (1) The Petition for *Certiorari* under Rule 65 is a wrong mode of appeal, the petition for review under Rule 43 of the 1997 Rules of Court, being the only remedy from the decisions, final orders or resolution of the Civil Service Commission; and (2) Even if the CA will permit recourse under Rule 65, still there was no basis to grant the petition since the Decision rendered by the CSC failed to disclose any grave abuse of discretion, correctible by *certiorari*. First, the CA ruled that failure of Chairman Duque (Duque) to inhibit himself from resolving the appeal can hardly be said to be one that is tantamount to grave abuse of discretion. The CA explained that the CSC acts as a collegial body, whose Decision[4] and Resolution[5] were arrived at only after deliberations and consultations among the commissioners. Hence, the assailed CSC Decision and Resolution were not acts of Duque alone. Second, the CA found as sufficient the substantial evidence introduced by respondents DOH and CSC which established that indeed Miranda incurred unreasonable delays in submitting the required financial reports despite receipt of the directives from the COA.

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3 Penned by Associate Justice Danton Q. Bueser, with Associate Justices Amelita G. Tolentino and Ramon R. Garcia, concurring; *rollo*, pp. 54-68.

4 Id. at 73-82.

5 Id. at 84-86.

Miranda filed a Motion for Reconsideration of the aforesaid CA Decision but the said motion was denied in a Resolution[6] dated May 27, 2014.

Dissatisfied with the ruling, Miranda filed the instant Petition for *Certiorari*[7] under Rule 65 of the 1997 Rules of Court, anchored on the following grounds:

A.

WHETHER OR NOT PUBLIC RESPONDENT CIVIL SERVICE COMMISSION COMMITTED GRAVE ABUSE OF DISCRETION WHEN CHAIRMAN FRANCISCO T. DUQUE III DID NOT INHIBIT IN THE RESOLUTION OF THE CASE.

B.

WHETHER OR NOT PUBLIC RESPONDENT COURT OF APPEALS AND THE CIVIL SERVICE COMMISSION COMMITTED GRAVE ABUSE OF DISCRETION IN HOLDING THE DECISION OF THE DEPARTMENT OF HEALTH DISMISSING PETITIONER FROM PUBLIC SERVICE DESPITE ABSENCE OF SUBSTANTIAL EVIDENCE ON RECORD.[8]

As a preliminary matter, it must be noted that we agree with the CA that Miranda availed of the wrong remedy when she filed the petition for *certiorari* (with the CA) to assail the CSC Decision instead of filing a Petition for Review under Rule 43 of the 1997 Rules of Court. Hence, the same should have been dismissed outright.

This Court has repeatedly held that where the remedy of appeal is available, the remedy of *certiorari* should not have been entertained.[9] A special civil action for *certiorari* under Rule 65 is proper only when there is neither appeal, nor plain, speedy, and adequate remedy in the ordinary course of law.[10] The remedies of appeal and *certiorari* are mutually exclusive, not alternative or successive such that where an appeal is available, *certiorari* will not prosper, even if the ground is grave abuse of discretion.[11]

We could hardly believe Miranda's assertion that the CSC committed grave abuse of discretion such that recourse to *certiorari* is proper. The more tenable explanation for Miranda's wrong choice of remedy is that the period to appeal simply lapsed without an appeal having been filed. Having

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6 Id. at 70-71.
7 Id. at 15-51.
8 Id. at 19.
9 *Madrigal Transport, Inc. v. Lapanday Holdings Corporation*, 479 Phil. 768, 782 (2004).
10 *Villalon v. Lirio*, 765 Phil. 474, 479 (2015)
11 Id. at 481.

lost her right to appeal, Miranda instituted the only remedy that she thought was still available. To reiterate, *certiorari* is not a substitute for a lost appeal.[12] It is not allowed when a party to a case fails to appeal a judgment to the proper forum, especially if one's own negligence or error in one's choice of remedy occasioned such loss or lapse.[13]

Nonetheless, since the CA permitted recourse to *certiorari* and proceeded to entertain it, the case is now before this Court for our consideration. Judging from the averments of the pleading filed, We have observed that the petition before Us is a Petition for *Certiorari* under Rule 65 because the grounds relied upon to support the petition hinge on the issue of grave abuse of discretion.

It bears to stress that a Petition for *Certiorari* is not proper to assail the final order of the CA. Here, the assailed Decision of the CA dismissing petitioner's Petition for *Certiorari* is already a disposition on the merits. And consequently, the assailed Resolution denying the motion for reconsideration is considered a final disposition of the case, which, under Section 1, Rule 45 of the Revised Rules of Court, is appealable to this Court *via* a Petition for Review on *Certiorari*, *viz:*

> SECTION 1. *Filing of petition with Supreme Court.* — A party desiring to appeal by *certiorari* from a judgment or final order or resolution of the Court of Appeals, the Sandiganbayan, the Regional Trial Court or other courts whenever authorized by law, may file with the Supreme Court a verified petition for review on *certiorari.* The petition shall raise only questions of law which must be distinctly set forth. (Underscoring supplied)

From the foregoing, it is clear that decisions (judgments), final orders or resolutions of the CA in any case, *i.e.*, regardless of the nature of the action or proceedings involved, may be appealed to this Court by filing a petition for review, which would be but a continuation of the appellate process over the original case.[14]

However, in the spirit of liberality that pervades the Rules of Court and in the interest of substantial justice, this Court has, on appropriate occasions, treated a petition for *certiorari* as a petition for review on *certiorari*, particularly when: (1) the petition for *certiorari* was filed within the reglementary period to file a petition for review on *certiorari*; (2) the petition avers errors of judgment; and (3) when there is sufficient reason to justify the relaxation of the rules.[15]

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12 *Spouses Llonillo v. People*, G.R. No. 237748 (Notice), October 1, 2018.
13 Id.
14 *Tagle v. Equitable PCI Bank,* 575 Phil. 384, 397-398 (2008).
15 *Navarez v. Abrogar III*, 768 Phil. 297, 305 (2015).

Considering that the present petition was filed within the period of extension granted by this Court and that errors of law and judgment were averred, this Court deems it proper to treat the present petition for *certiorari* as a petition for review on *certiorari* in order to serve the higher ends of justice.

With the procedural issue being settled, the remaining issue is whether or not the CA erred when it dismissed the petition for *certiorari*, thereby ruling that the CSC did not commit grave abuse of discretion when it found Miranda guilty of Grave Misconduct and Conduct Prejudicial to the Best Interest of the Service and imposing the penalty of dismissal from the service with the accessory penalties such as cancellation of civil service eligibility, forfeiture of retirement benefits and perpetual disqualification from reemployment in the government service.

As to the first issue, Miranda firmly believes that Duque should have *motu propio* inhibited himself from the deliberation, evaluation and review by the CSC of the DOH Decision. Miranda pointed out that Duque was the former Secretary of the DOH, which was her accuser in the instant administrative complaint. After Duque's stint with the DOH, he was appointed as the chairman of the CSC, which rendered the now assailed Decision affirming that of the DOH.

Miranda has a point. True, CSC acts as a collegial body. And as such, the chairman alone cannot issue any decisions or resolutions without consultation and deliberations with the other members of the commission. It is equally true that mere allegation of bias and partiality is not enough. There should be clear and convincing evidence to prove the charge of bias and partiality.[16]

However, the circumstances in this case would readily show that Duque was the very person who issued the assailed DOH Decision[17] in his capacity as then Secretary of Health. Hence, it is just proper that he should have inhibited himself from taking part on the appeal proceedings in the CSC, as Chairman of the CSC. Having participated in the proceedings with the DOH and having ruled for the dismissal of Miranda, it was incumbent upon Duque to recuse himself from participating in the review of the same case during the appeal with the CSC. While it is true that he was not able to sign the Decision of the CSC as he was on official leave,[18] records show that he nonetheless signed the CSC resolution[19] denying petitioner's Motion for Reconsideration of the Decision involving the same case. This clearly shows that he still took active part in the appeal proceedings. The Court had

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16 *Negros Grace Pharmacy, Inc. v. Judge Hilario*, 461 Phil. 843, 849 (2003).
17 *Rollo*, pp. 359-369.
18 Id. at 82.
19 Id. at 86.

ruled that the officer who reviews a case on appeal should not be the same person whose decision is under review.[20] Thus:

> In order that the review of the decision of a subordinate officer might not turn out to be a farce, the reviewing officer must perforce be other than the officer whose decision is under review; otherwise, there could be no *different view* or there would be no real review of the case. The decision of the reviewing officer would be a biased view; inevitably, it would be the *same view* since being human, he would not admit that he was mistaken in his first view of the case.[21]

A sense of proportion and consideration for the fitness of things should have deterred Duque from reviewing his own decision as the Secretary of the Department of Health.[22] At the very start, he should have inhibited himself from the case and let the other Commissioners undertake the review. Miranda was effectively denied due process when Duque reviewed his own Decision[23] by participating in resolving the motion for reconsideration of the case.

Since records show that Duque did not sign in the Decision as he was on official leave, it behooves this Court to review the said case on the merits if only to settle the controversy.

Thus, as to the second issue, Miranda maintains that there was no substantial evidence to prove the administrative charges against her. No doubt, this essentially involved question of facts. It is said time and time again that this Court is not a trier of facts.[24] It will not review factual findings of administrative agencies as they are generally respected and even accorded finality because of the special knowledge and expertise gained by these agencies from handling matters falling under their specialized jurisdiction.[25]

However, while administrative findings of fact are accorded great respect and even finality when supported by substantial evidence, nevertheless, when it can be shown that administrative bodies grossly misappreciated evidence of such nature as to compel a contrary conclusion, this Court will not hesitate to reverse their factual findings.[26] Factual findings of administrative agencies are not infallible and will be set aside when they are tainted by arbitrariness.[27]

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20 *Tejano, Jr. v. Ombudsman,* 501 Phil. 243, 251 (2005).
21 *Zambales Chromite Mining Co. v. Court of Appeals*, 182 Phil. 589, 596 (1979).
22 Id.
23 Id.
24 *Reyna v. Fort Knox Security Service Corp.*, UDK-16116 (Notice), April 4, 2018.
25 *Lim v. Commission on Audit,* 447 Phil. 122, 126 (2003).
26 *Tiu v. Pasaol*, 450 Phil. 370 (2003).
27 Id.

In the instant case, Miranda was found guilty of grave misconduct and conduct prejudicial to the best interest of the service for failure to submit with the COA the required financial reports, particularly the Trial Balance for the period from March to December 1996, 2001, 2002 and 2003.

Grave misconduct is defined as a serious transgression of some established and definite rule of action (such as unlawful behavior or gross negligence by the public officer or employee) that tends to threaten the very existence of the system of administration of justice an official or employee serves.[28] The misconduct is grave if it involves any of the additional elements of corruption, willful intent to violate the law, or to disregard established rules, which must be established by substantial evidence.[29] Thus, in grave misconduct, as distinguished from simple misconduct, the elements of corruption, clear intent to violate the law or flagrant disregard of established rule must be manifest.[30]

In the instant case, Miranda vehemently denied that she failed to file the required financial report. But she readily admitted that there was only delay in the submission of the said reports, for reasons which must not be entirely attributed to her. She explained that the delay in the submission of the March to December 1996 financial reports was due to the fact that she was still working on the backlogs caused by her predecessor in office. At the time Miranda assumed office on June 14, 1995, there was already a considerable backlog in the preparation and submission of the required Trial Balance and Financial Statements. Miranda explained that she cannot just prepare the 1996 Financial Report without first working on the previous reports as all amounts and figures in the previous year will be carried over to the next – a domino effect, so to speak. The COA State Auditor Melba Cabahug (Cabahug) could attest to this:

> [Q:] *So we are in agreement then that there's a [backlog] before the assumption of Mrs. Miranda. Is that correct?*
>
> [A:] *Records show.*
>
> [Q:] *Would this [backlog] a contributing factor to the delay in submission of the monthly trial balances and financial statement?*
>
> [A:] *As what I have said, you cannot prepare a succeeding trial balance unless the previous months' trial balances are being prepared because the balance is carried over[.]*
>
> [Q:] *So this has a domino effect on the succeeding trial balances?*

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28 *Cabauatan v. Uvero*, A.M. No. P-15-3329, November 6, 2017, 844 SCRA 7.

29 *Re: Administrative Charge of Misconduct Relative to the Alleged Use of Prohibited Drug of Castor*, 719 Phil. 96 (2013).

30 *Geronca v. Magalona*, 568 Phil. 564, 570 (2008).

[A:] *Yes.*

[Q:] *Likewise in the financial statement?*

[A:] *Yes.*[31] (Italics in the original)

That Miranda finally complied with the submission of the reports for the said period of March to December 1996 was likewise established from the testimony of Cabahug, thus:

[Q:] *This period March to December 1996 monthly trial balance and financial statement. Was this submitted by Mrs. Miranda?*

[A:] *Yes that was submitted.*

[Q:] *Can you recall when?*

[A:] *I cannot recall when.*

[Q:] *But this was submitted?*

[A:] *Yes this was submitted because I think the current year or the current monthly trial balance is now being prepared by the current head of the accounting section. Therefore, previous balances has (sic) been prepared and submitted.*[32] (Italics in the original)

Hence, we can hardly conclude that there was failure to submit the Financial Reports. That she submitted the Financial Report for 2001 as early as January 9, 2002,[33] was not controverted by respondents. As for 2002, there was ample evidence to show that she also submitted the Financial reports for that year as can be gleaned from the letters[34] dated February 14, 2003, February 26, 2003 and March 11, 2003, addressed to State Auditor Elias S. Tabares (Tabares). Meanwhile, the records did not show when Miranda submitted the financial reports for 2003, neither, was there any mention that Miranda did not at all submit the financial report for the year 2003. At the very least, there was a delay in the submission, but not a failure to do so. This was even the conclusion reached by the CSC in its assailed Decision dated June 21, 2011. Thus, the CSC ruled: "In the instant case, it was sufficiently established that appellant, indeed, incurred unreasonable delays in submitting the required financial reports despite receipt of the directives issued by the Commission on Audit."[35]

At any rate, Miranda offered a justification for her delay in the submission of the financial reports. In 2002, when she was about to prepare the 2001 Report, a change in the accounting system was introduced as

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31 *Rollo*, pp. 30-31 cited from TSN, February 21, 2006, pp. 18-22.
32 Id. at 32.
33 Petitioner's argument, see CSC Decision, *rollo*, p 76.
34 Id. at 272-274.
35 Id. at 80.

provided for by COA Circular No. 2001-04 dated October 30, 2001, the subject of which is "Revision and Computerization of the Government Accounting System" effective January 2002.[36] Miranda together with the agency's cashier and budget officer attended the training and seminars only on April 15-19, 2002, whereas the required submission of the computerized reports was effected January 1, 2002.[37] Miranda explained that there is no way for anyone to have promptly complied with such requirement.

The veracity of this explanation was later confirmed by Tabares who testified that the change in the accounting system caused the delay in the submission of the required financial reports, thus:

> [Q:] Now considering that this is new, as a matter of fact the name, New Government Accounting System (NGAS). Now would you make any opinion or observation that this implementation of the new Government Accounting System in 2002 considering that it is new can you say that the employees or the sections, accounting, supply, management were hindered or delayed in their reporting or in their accomplishment of the provisions of the manual of the NGAS?
>
> [A:] Since there were many changes from the Old System to New System, I believe that the personnel could not easily coup [sic] with the situation. Unless they can attend series of workshops and seminars and because of the voluminous work that is added to the system.
>
> [Q:] Now, you said there is voluminous work added to the accounting system. For instance, lets take the accounting section of this center. What were those voluminous records in the accounting system that has to be implemented in this NGAS which could have delayed their accomplishment of any financial report because of this?
>
> [A:] In the out set, even the [conversion] of old accounts to [n]ew accounts, it will take so much time and the additional records, subsidiary years to that. x x x So, since the transition is abrupt, I think for the first time, they can not really coup-up [sic].
>
> [Q:] Would you say Mr. Tabares that the accounting [system] of the center [was] delayed in the submission of this financial reports [sic] of this New Government Accounting System implemented in 2002[?]
>
> [A:] Yes, because the system has been [patterned] that it should be computerized and other personnel of the accounting section were not sent to seminars.
>
> [Q:] x x x Would you say that this Audit Observation which was dated December 16, 2002 and receipt by the accounting office only on June 20, 2003. For almost more than six (6) months. Would you say that the management was inefficient or efficient?

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[36] Id. at 38.
[37] Id. at 39.

> [A:] I don't see any inefficiency on the part of the agency people. We are only informing management that there is a deficiency in the system. We are not saying to individual but to the agency as well. [38]

With the satisfactory explanation offered by Miranda, we can safely say that the delay in the submission of the required Financial Reports was not entirely attributed to Miranda's fault. There was likewise no showing that the delay is one attended with corruption, willful intent to violate the law, or to disregard established rules. No substantial evidence was adduced to support the presence of these elements so as to characterize the misconduct as grave.

Of course, we cannot entirely relieve her from fault. Being new to the job, voluminous work or change in the system of procedure in work were not acceptable excuses for not promptly doing one's job and incurring delay. At the very least, she could be held liable for simple misconduct caused by her neglect in the performance of her duty as an accountant. This neglect on her part was very apparent when she disregarded the time element involved in submitting the required financial reports with the COA. Indeed, she failed to exercise the necessary prudence to ensure that deadlines for submission must be met and complied with.

Simple misconduct is a transgression of some established rule of action, an unlawful behavior, or negligence committed by a public officer.[39] To constitute misconduct, the act or acts must have a direct relation to, and be connected with, the performance of her official duties.[40] As earlier mentioned, 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.[41] Stated differently, if the misconduct does not involve any of the aforesaid qualifying elements, the person charged is only liable for the lesser offense of simple misconduct.[42]

Under the circumstances, we cannot see the element of willful intent to violate the law or disregard of established rules on the part of Miranda, that were observed by the DOH and the CSC. As in fact, we give credence to the performance rating given to Miranda covering those periods. If the allegations on her were true, she should not have been given a very satisfactory rating by her immediate superior during those periods.

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38 Id. at 42-44.
39 *Campos v. Campos*, 681 Phil. 247, 254 (2012).
40 *Buenaventura v. Mabalot*, 716 Phil. 476, 493 (2013).
41 *Corpuz v. Rivera*, 794 Phil. 40, 49 (2016).
42 Id.

Indeed, making Miranda liable to the lesser offense of simple misconduct is not violative of her due process rights as this offense is necessarily included in the charge of grave misconduct. As held by the court, "grave misconduct necessarily includes the lesser offense of simple misconduct."[43] Thus, a person charged with grave misconduct may be held liable for simple misconduct if the misconduct does not involve any of the elements to qualify the misconduct as grave. It bears stressing that the right to substantive and procedural due process is equally applicable in administrative proceedings.[44] A basic requirement of due process is that a person must be duly informed of the charges against him and that (b) a person cannot be convicted of an offense with which he was not charged.[45]

However, despite absence of deliberate intent or willful desire to defy or disregard the rules relative to the timely submission of the financial reports to the COA, the same is not a defense as to exonerate Miranda from the charge of conduct prejudicial to the best interest of the service. Under our civil service laws, there is no concrete description of what specific acts constitute conduct prejudicial to the best interest of the service.[46] In the said case of *Catipon, Jr. v. Japson,*[47] the Court cited instances where the acts or omissions have been treated as conduct prejudicial to the best interest of the service, such as among others, failure to safe-keep public records, failure to report back to work, making false entries in public documents, abandonment of office and the like.

In the instant case, Miranda's delay in submitting financial reports undoubtedly constitutes conduct prejudicial to the best interest of the service. To be sure, this delay may result in prejudice to the government and the public in general as the purpose of prompt submission of financial reports to the COA is for the effective monitoring of the agency's compliance with the prescribed government accounting and auditing rules and regulations, essential in management's decision-making, planning and budgeting.[48] It is this non-observance of the rules on deadlines which has no place in the public service and should not be countenanced. Indeed, the absence of a willful or deliberate intent to defy the rules is immaterial for conduct grossly prejudicial to the best interest of the service may or may not be characterized by corruption or a willful intent to violate the law or to disregard established rules.[49]

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43 *Office of the Court Administrator v. Espejo*, 792 Phil. 551, 557 (2016), citing *The Office of the Ombdusman-Visayas v. Castro*, 759 Phil. 68, 78 (2015).
44 *Civil Service Commission v. Lucas*, 361 Phil. 486, 491 (1999).
45 Id.
46 *Catipon, Jr. v. Japson*, 761 Phil. 205, 213 (2015).
47 Id.
48 *Rollo*, p. 80
49 *Catipon, Jr. v. Japson*, supra at 222.

As to the proper penalty to be imposed, we refer to the pertinent provisions of the Uniform Rules on Administrative Cases in the Civil Service (Rules).[50] Section 52, paragraph (B), No. 2, Rule IV of the Rules classify simple misconduct as a less grave offense with a corresponding penalty of suspension for one month and one day to six months for the first offense, and the penalty of dismissal for the second offense. On the other hand, Section 52, paragraph (A), No. 20, Rule IV of the same Rules categorize conduct prejudicial to the best interest of the service as a grave offense with a corresponding penalty of suspension for six months and one day to one year for the first offense, and the penalty of dismissal for the second offense.

However, under Section 50 of the Revised Rules on Administrative Cases in the Civil Service[51] (Revised Rules), if the respondent is found guilty of two (2) or more charges, the penalty for the most serious charge shall be imposed and the other charges shall be considered as aggravating circumstances.[52] In this case, considering the presence of one aggravating circumstance with no proven mitigating circumstance, then the maximum of the penalty shall be imposed in accordance with Section 49 (c) of the Revised Rules.

This is the same penalty imposed in the cases of *Office of the Ombudsman v. Faller,*[53] *Buenaventura v. Mabalot*[54] and *Civil Service Commission v. Manzano,*[55] where respondents therein were also found guilty of two offenses of simple misconduct and conduct prejudicial to the best interest of the service and the penalties that were imposed correspond to that of the most serious charge, with the rest considered as aggravating circumstances.

Thus, having been found guilty of conduct prejudicial to the best interest of the service aggravated by simple misconduct, Miranda shall be meted the penalty of suspension for one (1) year. In conformity with Section 52 of the Revised Rules, she shall also be meted the accessory penalty of disqualification from promotion for the entire period of the suspension. However, if the penalty of suspension is no longer feasible, then it is just proper to impose the penalty of forfeiture of one year of her salary, in lieu of the penalty of suspension for one year, to be deducted from whatever retirement benefits she may be entitled to under existing laws, in line with this Court's ruling in *Civil Service Commission v. Manzano.*[56]

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50 CSC Resolution No. 991936, September 14, 1999.
51 CSC Resolution No. 1101502, November 8, 2011.
52 *Office of the Ombudsman Field Investigation Office v. Faller,* 786 Phil. 467, 483 (2016).
53 Id.
54 Supra note 40.
55 536 Phil. 849 (2006).
56 Id. at 867.

WHEREFORE, the Decision dated July 5, 2013 and the Resolution dated May 27, 2014 of the Court of Appeals in CA-G.R. SP No. 123552 are hereby **MODIFIED**, such that Jerlinda M. Miranda is found **GUILTY** of simple misconduct and conduct prejudicial to the best interest of the service. **ACCORDINGLY**, she is ordered **SUSPENDED** for a period of one (1) year with the accessory penalty of disqualification from promotion corresponding to the one-year period of suspension. If suspension is no longer feasible, she shall be imposed a penalty of forfeiture of one year of her salary, in lieu of suspension, to be deducted from her retirement benefits.

SO ORDERED.

JOSE C. REYES, JR.
Associate Justice

WE CONCUR:

ANTONIO T. CARPIO
Senior Associate Justice
Chairperson

ESTELA M. PERLAS-BERNABE
Associate Justice

ALFREDO BENJAMIN S. CAGUIOA
Associate Justice

RAMON PAUL L. HERNANDO
Associate Justice

ATTESTATION

I attest 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.

ANTONIO T. CARPIO
Senior Associate Justice
Chairperson, Second Division

CERTIFICATION

Pursuant to Section 13, Article VIII of the Constitution and the Division Chairperson's Attestation, 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.

LUCAS P. BERSAMIN
Chief Justice