



Republic of the Philippines  
**Supreme Court**  
Manila

EN BANC

**EFREN G. AMIT,**  
Petitioner,

**G.R. No. 176172**

Present:

- versus -

SERENO, C.J.,  
CARPIO,  
VELASCO, JR.,\*  
LEONARDO-DE CASTRO,  
BRION,  
PERALTA,\*  
BERSAMIN,  
DEL CASTILLO,  
ABAD,  
VILLARAMA, JR.,  
PEREZ,  
MENDOZA,  
REYES,\* and  
PERLAS-BERNABE, JJ.

**COMMISSION ON AUDIT,  
REGIONAL OFFICE NO. VI,  
OFFICE OF THE OMBUDSMAN  
(VISAYAS), and THE  
SECRETARY OF  
AGRICULTURE,**

Respondents.

Promulgated:

**NOVEMBER 20, 2012**

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**DECISION**

**BRION, J.:**

Before us is a petition for review on *certiorari*<sup>1</sup> under Rule 45 of the Rules of Court assailing the decision<sup>2</sup> dated July 18, 2006 and the resolution<sup>3</sup>

\* On official leave.

<sup>1</sup> *Rollo*, pp. 12-45.

<sup>2</sup> *Id.* at 49-55. Penned by Associate Justice Isaias P. Dicdican, and concurred in by Associate Justices Apolinario D. Bruselas, Jr. and Agustin S. Dizon.

<sup>3</sup> *Id.* at 68-69.

dated December 21, 2006 of the Court of Appeals (CA) in CA-G.R. CEB-SP No. 01398, which affirmed the decision<sup>4</sup> dated July 9, 2004 of the Office of the Ombudsman (Visayas) (*Ombudsman*) in OMB-VIS-ADM-2001-0137. The Ombudsman found petitioner Efren G. Amit guilty of five counts of grave misconduct and gross dishonesty for which he was dismissed from the service, with forfeiture of benefits and disqualification from holding public office.<sup>5</sup>

### **The Facts**

The special audit results, conducted by the respondent Commission on Audit (COA) on the Multi-Purpose Drying Pavement (MPDP) projects, under the Grains Production Enhancement Program of the Department of Agriculture Regional Field Unit No. (DA RFU) 6, are as follows:

1. **Nineteen (19) MPDP projects** in the Province of Iloilo **do not exist**, resulting to the loss of **₱1,130,000.00** on the part of the government.
2. **The construction of 101 MPDP projects in the Province of Iloilo falls short of the standard measurement of 420 square meters** as per approved plan and specifications of DA RFU 6, Iloilo City, resulting in an estimated loss of **₱879,301.00** on the part of the government.

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<sup>3</sup> *Id.* at 68-69.

<sup>4</sup> *Id.* at 102-245.

<sup>5</sup> *Id.* at 244-245.

3. **The checks** representing the reimbursement for the cost of materials for the construction of the MPDP projects **were released to persons other than the payee, without authority from the recipient, MCPI,** in violation of COA Circular 92-386 and Article 1240 (*sic*) of the Revised Penal Code.
4. **The supplies and materials for the construction of the MPDP projects were procured by DA RFU 6,** in violation of the Memorandum of Agreement.<sup>6</sup>

For these irregularities, eleven (11) government employees (including Amit) – allegedly responsible for the ghost projects and the misappropriation – were administratively charged before the Ombudsman.

Amit was a Senior Agriculturist of DA RFU 6, designated to hold the concurrent positions of Chief of the Regional Agricultural Engineering Group, Iloilo City, and DA Provincial Coordinator of the Province of Antique for Infrastructure Projects.<sup>7</sup> **He approved five issue slips of materials for the construction of MPDP units** in: 1) Poblacion Batad, Iloilo; 2) Barangay Ginomay, Alimodian, Iloilo; 3) Barangay Lapayon, Leganes, Iloilo; 4) Barangay Cayos, Dumangas, Iloilo; and 5) Barangay San Diego, Lemery, Iloilo; and signed the disbursement voucher for the MPDP project in Barangay Ginomay, Alimodian, Iloilo.

#### *The MPDP Project Processes and Procedure*

The decision of the Ombudsman summarizes the MPDP project processes and procedures as follows:

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<sup>6</sup> *Id.* at 103-198.

In [MPDP] projects, the DA-6 and the beneficiary [MCPI] are required to enter into a Memorandum of Agreement with the following terms:

The DA Regional Field Office shall:

- 1) **Administer, manage and disburse the FUND** in accordance with government accounting and auditing rules and regulations;
- 2) Maintain separate books of account and record all transactions related to the FUND'S utilization under trust fund, 200-07, and maintain a separate subsidiary ledger for each grantee;
- 3) **Reimburse through full payment the actual expenses incurred by the recipient for supplies and materials relative to the construction of the pavement in the amount not exceeding ₱60,000.00, and payment shall be released only upon recipient's submission of official receipt/s for actual expenses incurred for supplies and materials;**
- 4) Prepare a monthly report of disbursement attested to by its resident auditor and submit the same to the DA Central Office together with duplicate copies of the disbursement vouchers and complete supporting documents, as liquidation of funds utilized for the implementation of the project covered by the budget;
- 5) Furnish the Regional Auditor a copy of the Agreement and other pertinent documents;
- 6) Conduct periodic inspections to ascertain progress of work, proper fund utilization and the recipient's compliance with the specifications of the MPDP.

The recipient shall:

- 1) Acknowledge acceptance of payment upon receipt of the fund in the form prescribed by the DA regional office;
- 2) Provide labor for the clearing and preparation of the area and the construction of the MPDP;
- 3) Conduct a canvass of at least three (3) reputable suppliers in the area who can offer the most beneficial terms for the supply of the materials required in the construction of the MPDP;
- 4) **Advance the initial expenses for the supplies and materials relative to the project and finish the construction of the MPDP in strict conformity with the project's purpose and specifications and, save for justifiable causes, within thirty (30) days from the signing of the Agreement;**
- 5) Make available project records and related documents to the DA Regional Office's representative for inspection;
- 6) Ensure that the MPDP is at all times properly identified and labeled as a DA Multi-Purpose Drying Pavement;

- 7) Whenever feasible and without, in any way, detracting from the grant's major purpose and the recipient's priority of usage, allow the pavement's use for the immediate community's social and other activities. To this end, the recipient shall promulgate rules relative to the pavement's usage, copy furnished the DA Regional Office and the community's Barangay Captain;
- 8) Assume/shoulder the cost of the required supplies and materials in excess of ₱60,000.00;
- 9) Desist/refrain from the introduction of any modification or the construction of any building or structure on the MPDP which will defeat the grant's purpose;
- 10) Refund/return to the DA Regional Office the total amount received from the DA in cases of a) commission of fraud and/or misrepresentation thereof; b) Non-compliance with the project's specifications; and c) any other violation of the Agreement.<sup>8</sup> (emphases ours)

There must also be a stipulation that in case of fraud or misappropriation of the fund granted to the beneficiary, the latter, represented by its board of directors and officers, shall be subject to administrative and penal sanctions.<sup>9</sup>

Under DA Special Order No. 165, issued on December 6, 1996, **the following must be submitted by the beneficiary Multi-Purpose Cooperative, Inc. for the *reimbursement of funds* used in the construction of an MPDP:**

- 1) **Requisition and issue voucher;**
- 2) **Canvass papers;**
- 3) **Abstract of canvass;**
- 4) **Purchase order;**
- 5) **CAF (COA);**
- 6) **COA Circular No. 76-34;**
- 7) **COA Memo. No. 83-333;**
- 8) **Charge invoice/bill of collection;**
- 9) **Inspection report by a DA and COA representative;**
- 10) **Inspection report by the LGU committee;**
- 11) **Memorandum of Agreement;**
- 12) **Two (2) copies of pictures (of the MPDP);**
- 13) **Deed of donation/usufruct;**
- 14) **Certificate of registration; and**
- 15) **Resolution.**<sup>10</sup> (emphasis ours)

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<sup>8</sup> *Id.* at 199-203.

<sup>9</sup> *Id.* at 203.

For the expenses and cost of materials related to the 1998 MPDP projects to be reimbursed to the farmers' organizations, the following must be submitted:

- 1) **Project proposal;**
- 2) **Resolution;**
- 3) **Memorandum of agreement;**
- 4) **Approved plans and specifications;**
- 5) **Notices to commence;**
- 6) **Delivery/official receipts;**
- 7) **Request for inspection of supplies and materials from the beneficiary farmers['] organizations;**
- 8) **Inspection report of all specified materials procured and delivered;**
- 9) **Certificate of final completion to be signed by the chairman of the farmers' organization[s] or his duly authorized representatives;**
- 10) **Request from the beneficiary farmers' organization[s] for inspection of completed projects addressed to the DA-6 Inspection Committee and the COA;**
- 11) **Report of inspection by the DA-6 with a COA representative (a written manifestation is to be made by the COA in the absence of its representative);**
- 12) **Two (2) copies of MPDP pictures with the farmers' organization Chairman and marketing (sic) label – "MPDP-DA-FO Project";**
- 13) **Certificate of acceptance from the farmers' organization[s], noted by the Municipal Agriculture Officer.<sup>11</sup> (emphasis ours)**

### **The Findings of the Ombudsman**

The Ombudsman found all the officials so charged **guilty of grave misconduct and dishonesty for conspiring in the falsification of documents to facilitate the disbursement and misappropriation of the funds intended for the MPDP projects.** It imposed on all of the officials the penalty of dismissal from the public service, with forfeiture of benefits and disqualification from holding public office.<sup>12</sup> This conclusion was based on the following findings:

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<sup>10</sup> *Id.* at 204.

<sup>11</sup> *Id.* at 204-206.

<sup>12</sup> *Id.* at 244-245.

When the Audit Team, however, examined the vouchers covering the claims for reimbursements of supplies and materials used for the MPDP's, **only the following documents were attached thereto:**

- 1) Memoranda of Agreement;
- 2) Requests for obligation of allotment;
- 3) Certificates as to availability of fund;
- 4) Requisition Issue Vouchers;
- 5) Canvass of prices;
- 6) Abstracts of Canvass;
- 7) Purchase orders;
- 8) Reports of inspection of delivery of materials;
- 9) Reports of acceptance of delivery;
- 10) Request issue slips;
- 11) Supplier's official receipts;
- 12) Duplicate copies of checks issued;
- 13) Acknowledgment receipts; [and]
- 14) RAEG's Inspection reports as to 100% completion of projects.

**Respondent Legaspi, himself, admits that the requirements he enumerated were not complied with.**

In some vouchers, **the signatures of the [MCPI] Chairmen and officers in the Memoranda of Agreement greatly differ from the signatures attributed to them** in the documents attached to the vouchers, such as the:

- 1) Canvass papers;
- 2) Abstracts of canvass;
- 3) Reports of inspection;
- 4) Certificates of acceptance;
- 5) Acknowledgment receipts; and
- 6) Requisition and issue voucher.

According to the Chairmen and officers of some beneficiary cooperatives, **they were given sets of documents** – MOA, canvass papers, abstracts of canvass, acknowledgment receipts, inspection reports as to the delivery of materials, and certificates of acceptance of items delivered, by DA personnel, Provincial and/or municipal agriculturists – **for them to sign. All those documents, except the MOA, were in blank.**

A canvass was required to be made by the recipients of at least three (3) reputable suppliers in the area who can offer the most beneficial terms in the purchase of materials necessary for the construction of an MPDP. **It is apparent, however, that no canvass were made by the recipients,** and in the canvass papers, only three (3) suppliers were involved, namely: AVV Marketing, Marietta Marketing and Datsan Multi-Traders, all with business addresses in Iloilo City, and **only one supplier** –

**the AVV Marketing of respondent Villaruz – was awarded the right to supply the materials in the nineteen (19) MPDP projects.**

**The purchase orders were signed, and the supplies were paid for, not by the recipients but by (officials of) the DA-6** despite the provisions of the Memoranda of Agreement that it was the recipients who shall purchase the necessary materials, subject to reimbursement from the DA-6 upon completion of all the requirements therefor.

According to respondents Gonzales and Josefa Majaducon, the “paper flow” for the processing of claims for payment at the DA-6 is as follows:

a) The claim for payment starts at the office of the division chief concerned where the project to be paid belongs. There, Box A of the Voucher is signed by the division chief concerned;

b) The voucher and the supporting documents are brought to the Budget Section for the allocation of funds and the preparation and signature of the Request for Obligation of Allotment (ROA);

c) The Budget Section sends the documents to the Office of the Accountant for processing and preparation of the voucher for payment;

**d) The Office of the Accountant sends the voucher and supporting documents to the Regional Director for the approval of the voucher;**

e) After approval of the voucher, the claim is sent to the Cashier’s Office for the preparation of the check;

**f) The check and the rest of the documents are then sent to the Office of the Regional Director for counter-signature;**

g) Thereafter, the check and the documents are sent to the Releasing Clerk in the Cashier’s Office for release to the payee or his duly authorized representative.

Had there been no predisposition on the part of the respondents to release the funds, none of them could have failed to notice the foregoing irregularities. Moreover, there is no evidence that efforts have been exerted to recover the funds from the beneficiaries or make them answerable therefor as stipulated in the memoranda of agreement covering the subject projects. Worse, although the vouchers and checks covering the subject MPDP projects were in the name of the beneficiary [MCPI]’s, the Warrant Registry Book shows that the checks were released to Dan Villaruz, Jr. or his representative, without written authority (such as special power of attorney) from the said beneficiaries. None of the [MCPI] officers admits (sic) having received any check from the DA-6, and even those few among them who received something for the construction of MPDP’s, what they received were materials, not money or check. *One could not help but conclude that there existed conspiracy among the respondents and officers/members of some of the beneficiaries/cooperatives.*

*There is substantial evidence, therefore, that the respondents, conspiring and confederating with one another, falsified documents to*



*facilitate the disbursement of, and misappropriated, the funds intended for the subject MPDP projects.*<sup>13</sup> (emphases and italics ours)

Amit moved to reconsider the decision, essentially objecting to the Ombudsman's finding of conspiracy. Amit argued that there was no evidence of an agreement between him and all the other officials to commit the alleged fraud.

The Ombudsman denied the motion on the following reasoning:

As we have pointed out in the questioned Decision, **Sixteen (16) of the subject MPDP projects were not implemented[,] but the funds intended therefor were disbursed and released.** In other words, these projects turned out to be "ghosts". Not only that.

None of the respondents-movants disputed the findings of this Office and the COA-6 that so **many of the documents**, including photographs of the MPDP's with the MCPI's chairman and a label – "MPDP-DA-FO Project", **which were required to be submitted by the beneficiary [MCPI]'s before the release of the funds, were not submitted.**

In some vouchers, **the signatures of the [MCPI] chairpersons and officers affixed in the memoranda of agreement differ from those attributed to them** in the documents attached to the vouchers, such as the canvass papers, abstracts of canvass, reports of inspection, certificates of acceptance, acknowledgment receipts and requisition and issue vouchers.

A canvass was required to be done by the beneficiaries themselves from at least three (3) reputable suppliers in the areas concerned. But it is apparent that **no canvass was made by the beneficiaries.** Canvass papers were produced with the names of only Three (3) suppliers, all based in Iloilo City, appearing thereon.

The purchase orders were signed, and the supplies were paid for, not by the recipients as required[,] but by DA-6 officials.

Despite the provisions of the memoranda of agreement that the DA-6 must maintain separate books of account and record all transactions related to the utilization of the MPDP funds under trust fund, **those funds were actually released under supplies and materials.**

We wonder how the non-implementation or non-existence of not one but sixteen MPDP projects, and the anomalies in the documents that

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<sup>13</sup>

*Id.* at 206-211.

supported the vouchers and the process by which the funds were disbursed and released, could have escaped the notice of the officials responsible therefor.

**Nevertheless, we did not just conclude from the foregoing facts that the respondents, including the movants, are liable therefor. Our findings were based on the actual individual participation of the respondents in the processes by which the funds intended for the non-existent MPDP's were disbursed, released and eventually, misappropriated.**

The findings of this Office in OMB-V-C-02-0389-G that only ABUNDIO M. LEGASPI, JR. is liable for the deficiencies in Thirty (30) other MPDP's is irrelevant in this case. Suffice it to say that in those MPDP's, only deficiencies were found.

Instead of helping his defense, the allegations of respondent Amit that the Issue Slips were totally unnecessary seem to strengthen the evidence against him. **He knew that [the] Issue Slips were not necessary, why did he not just tell the accounting section of the DA-6 that he was not signing those documents because they were not necessary?** That what was done – releasing the MPDP funds under supplies and materials – was irregular? **But considering that purchases made under supplies and materials expense must be released through the issuance of Issue Slips, the issuance by respondent Amit of the Issue Slips of materials were intended to facilitate, as it facilitated, the disbursement and release of the misappropriated funds.**<sup>14</sup> (emphases ours)

### **The Rule 43 Petition with the CA**

Thereafter, Amit filed a petition for review under Rule 43 of the 1997 Rules of Court with the CA. The CA denied the petition on the reasoning that the decision of the Ombudsman was supported by substantial evidence – *i.e.*, affidavits, special audit report, and COA inspection report – that are entitled to great respect and credence.

The CA also ruled that **the approval of the issue slips of construction materials for the MPDP projects is not ministerial, but involves the determination of the propriety or impropriety of approving the same, as well as the duty to verify whether the materials were**

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<sup>14</sup>*Id.* at 340-343.

**actually issued and received by the recipient farmers' organizations; and that Amit is not obliged to approve them, but he did despite knowledge that the DA was never in possession of construction materials because it was not involved in the requisition, canvass and purchase thereof.**<sup>15</sup> It affirmed the Ombudsman's ruling stated in the order denying the motion for reconsideration.<sup>16</sup>

Amit moved to reconsider the denial of his petition but the CA denied the motion. Hence, the present petition.

### **The Petition**

Amit argues in his petition that he cannot be held liable for falsification because:

1. the issue slips, which were ordinarily used in the requisition and procurement of supplies and materials by the DA RFU 6, were unnecessary in the implementation of the MPDP projects since the DA merely reimburses the actual expenses incurred by the farmers' organizations in the construction of the MPDP;
2. due to the error in releasing funds under supplies and materials, the issue slips were required by the Accounting Section for the purpose of dropping the entry of inventory for supplies and materials in the Monthly Report of Supplies and Materials which he followed because he believed that the Accounting Section was better equipped to determine the requirements for the disbursement of funds;
3. in signing the issue slips, neither did he make it appear that the construction materials listed therein have been issued and delivered to the farmers' organizations since he had no participation in the procurement, canvass, delivery, receipt and acceptance of materials, nor did he certify on the delivery and acceptance of the materials, which functions pertained to the Reports of Inspection and the Certificate of Acceptance by the farmers' organizations concerned; and
4. the issue slips were not intended to facilitate the release of funds because under the memorandum of agreement, full payment shall be

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<sup>15</sup> *Id.* at 52.

<sup>16</sup> *Id.* at 55.

released upon the recipient's submission of official receipts for the actual expenses incurred in the construction of the MPDP, subject to the issuance by the DA of the Certificate of Inspection on the full completion of the projects, which he had no participation in the issuance thereof.<sup>17</sup>

He also argues that there was no conspiracy between him and the other officials in the administrative case to falsify documents to facilitate the disbursement and release of public funds and/or to misappropriate the funds.<sup>18</sup>

### **The Court's Ruling**

**The petition lacks merit.**

**First,** Amit's acts did not result from a mere failure to exercise the necessary prudence in complying with the proper procedure. The performance of the complained acts was discretionary on his part. **Amit's acts were done willfully and deliberately.** They were done without regard to the high positions that he occupied, which impose upon him greater responsibility, and obliged him to be more circumspect in his actions or in the discharge of his official duties.

Amit, for instance, inexplicably signed the issue slips **despite his alleged knowledge that these documents were unnecessary.** With Amit's signing of the documents, however, the immediate release of the funds was facilitated. This indicates shortsightedness on the part of Amit which is so gross that it cannot be considered a result of indifference or carelessness. Amit simply failed to conduct himself in the manner expected of an occupant of a high office. In other words, he failed to act in accordance with

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<sup>17</sup> *Id.* at 22-33.

<sup>18</sup> *Id.* at 33.

the demands of the responsibility that attaches to the office he was occupying.

**Second**, the Ombudsman's finding of conspiracy reveals the crucial role which Amit played in the commission of fraud with other officials. **Amit's acts were one of the more, if not the most, indispensable, final, and operative acts that ultimately led to the consummation of the fraud.** No disbursement or release of government funds could happen without Amit's imprimatur. Amit's participatory acts were, in other words, of a degree that their absence could have prevented the completion of the acts complained of.

**Amit's role in the committed irregularities shows his concurrence – although based on circumstantial, not direct, evidence – with the other officials' objective to defraud the government.** The irregularities will not see their fruition if Amit and the other officials involved in the fraud did not consent to its implementation by making it appear that there were valid requisitions, deliveries, inspections, pre-auditing and approval of the vouchers and checks paid to the contractors/suppliers. **These acts pointed to one (1) criminal intent – with one participant performing a part of the transaction and the others performing other parts of the same transaction to complete the whole scheme, with a view of attaining the object which they were pursuing.**<sup>19</sup>

In other words, there was the required concurrence of wills supporting the finding of conspiracy, **made more pronounced** in the case of Amit because of his positions and peculiarly important role in the completion of the acts.

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<sup>19</sup> See *Baldebrin v. Sandiganbayan*, G.R. Nos. 144950-71, March 22, 2007, 518 SCRA 627, 638-639.

**Third**, Amit's defense – the alleged reliance on the acts of his subordinates in good faith – is simply unacceptable.

Public office is a public trust and public officers and employees must at all times be accountable to the people, serve them with utmost responsibility, integrity, loyalty and efficiency, act with patriotism and justice and lead modest lives.<sup>20</sup> This high constitutional standard of conduct is not intended to be mere rhetoric; those in the public service are enjoined to fully comply with this standard or run the risk of facing administrative sanctions ranging from reprimand to the extreme penalty of dismissal from the service.

As such, Amit has the duty to supervise his subordinates – he must see to it that his subordinates have performed their functions in accordance with the law. We cannot allow him to simply interpose this defense, as he is precisely duty-bound to check whether these acts are regular, lawful and valid, and his full reliance on the acts of his subordinates is antithetical to the duties imposed by his position on them. The excuse or defense is totally unacceptable, too, given that **the transaction relates to disbursement of public funds**, over which great responsibility attaches.

**Fourth**, Amit did not wholly rely on the acts of his subordinates. As earlier mentioned, he performed functions using independent judgment. Amit signed the issue slips despite the absence of some of the required documents for the release of government funds for the MPDP projects. **By his admission too, Amit voluntarily agreed to a system, per the Accounting Division's prodding, that purportedly shows disbursement of funds for supplies and materials, when in truth and in fact, the**

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<sup>20</sup> Section 1, Article XI of the 1987 Constitution.

**disbursement is actually for reimbursement of advances by recipient farmers' organizations.**

Viewed in these lights, the Court of Appeals committed no reversible error of law in affirming the Ombudsman's decision. "Misconduct is a transgression of some established and definite rule of action, more particularly, unlawful behavior or gross negligence by a public officer. As differentiated from simple misconduct, in grave misconduct[,] the elements of corruption, clear intent to violate the law or flagrant disregard of established rule, must be manifest."<sup>21</sup> "[C]orruption as an element of grave misconduct consists in the official's **unlawful and wrongful use of his station** or character [reputation] to procure some benefit for himself or for another person, **contrary to duty** and the rights of others."<sup>22</sup>

In *Manuel v. Judge Calimag, Jr.*,<sup>23</sup> we held:

By uniform legal definition, it is a misconduct such as affects his performance of his duties as an officer and not such only as affects his character as a private individual. In such cases, it has been said at all times, it is necessary to separate the character of the man from the character of the officer x x x *It is settled that misconduct, misfeasance, or malfeasance warranting removal from office of an officer must have direct relation to and be connected with the performance of official duties amounting either to maladministration or willful, intentional neglect and failure to discharge the duties of the office*].<sup>24</sup> (emphasis and italics ours)

We declared in *Office of the Ombudsman v. Apolonio*<sup>25</sup> that "if a nexus between the public [officer's] acts and functions is established, such act is properly referred to as misconduct."

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<sup>21</sup> *Echano, Jr. v. Toledo*, G.R. No. 173930, September 15, 2010, 630 SCRA 532, 535.

<sup>22</sup> *National Power Corporation v. Civil Service Commission*, G.R. No. 152093, January 24, 2012, 663 SCRA 492, 495; emphases ours.

<sup>23</sup> 367 Phil. 162, 166 (1999).

<sup>24</sup> See *Largo v. Court of Appeals*, G.R. No. 177244, November 20, 2007, 537 SCRA 721, 730-731; and *Philippine Amusement and Gaming Corporation v. Rilloraza*, 412 Phil. 114, 134-135 (2001) .

<sup>25</sup> G.R. No. 165132, March 7, 2012, 667 SCRA 583, 604.

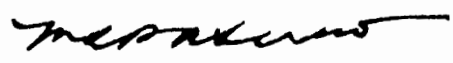
Amit's acts were well within the scope of his functions. There is no doubt that his inability to live up to the standards so imposed on him in the performance of his duties is misconduct. In this case, the misconduct cannot be considered simple misconduct; it is grave misconduct, considering the presence of the qualifying elements of corrupt motive and flagrant disregard of the rules taken from a collective consideration of the circumstances of the case.

**WHEREFORE**, premises considered, we **DENY** the petition for lack of merit.

**SO ORDERED.**


  
**ARTURO D. BRION**  
Associate Justice

**WE CONCUR:**

  
**MARIA LOURDES P. A. SERENO**  
Chief Justice

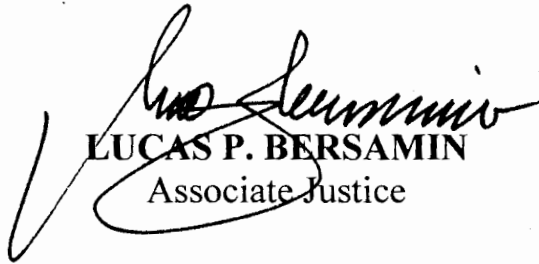
  
**ANTONIO T. CARPIO**  
Associate Justice

(On Leave)  
**PRESBITERO J. VELASCO, JR.**  
Associate Justice

  
**TERESITA J. LEONARDO-DE CASTRO**  
Associate Justice

(On Leave)  
**DIOSDADO M. PERALTA**  
Associate Justice

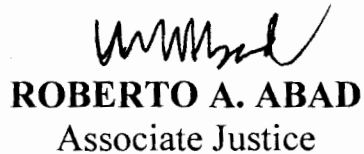




**LUCAS P. BERSAMIN**  
Associate Justice



**MARIANO C. DEL CASTILLO**  
Associate Justice



**ROBERTO A. ABAD**  
Associate Justice



**MARTIN S. VILLARAMA, JR.**  
Associate Justice

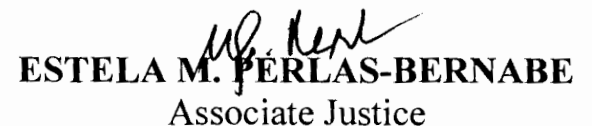


**JOSE PORTUGAL PEREZ**  
Associate Justice



**JOSE CATRAL MENDOZA**  
Associate Justice

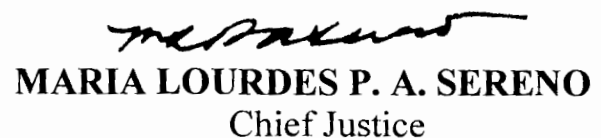
(On Leave)  
**BIENVENIDO L. REYES**  
Associate Justice



**ESTELA M. PERLAS-BERNABE**  
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.



**MARIA LOURDES P. A. SERENO**  
Chief Justice