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THIRD DIVISION

[G.R. No. 174297. June 20, 2012]

OFFICE OF THE OMBUDSMAN, *petitioner, vs.* **ROMEO A. LIGGAYU,** *respondent.*

SYLLABUS

REMEDIAL LAW; APPEALS; PETITION FOR REVIEW ON *CERTIORARI*; THE GOVERNMENT PARTY APPEALING MUST BE ONE THAT IS PROSECUTING THE ADMINISTRATIVE CASE; APPLICATION IN CASE AT BAR. — In *National Appellate Board of the National Police Commission (NAPOLCOM) v. Mamauag (Mamauag)*, citing *Mathay, Jr. v. Court of Appeals*, we ruled that the disciplining authority should not appeal the reversal of its decision. x x x In *Office of the Ombudsman v. Sison*, where the issue of whether the Ombudsman, which had rendered the decision pursuant to its administrative authority over public officers and employees, has the legal interest to intervene in the case where its decision was reversed on appeal, we ruled that it is not the proper party to intervene applying the above-quoted disquisition we made in *Mamauag*. x x x Clearly, the government party that can appeal is not the disciplining authority or tribunal which previously heard the case and imposed the penalty of dismissal from the service. The government party appealing must be one that is prosecuting the administrative case against the respondent. In this case, it is the PCSO, through its then General Manager Golpeo, which filed the administrative case against respondent for the latter's alleged act of dishonesty in falsifying the OR and sales invoice he submitted in the liquidation of his cash advance. Thus, it is the PCSO which is deemed the prosecuting government party which can appeal the CA decision exonerating respondent of the administrative charge. It is the PCSO which would stand to suffer, since the CA decision also ordered respondent's reinstatement, thus, the former would be compelled to take back to its fold a perceived dishonest employee.

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APPEARANCES OF COUNSEL

Dangazo Valmoria Lopez & Associates for respondent.

D E C I S I O N

PERALTA,* *J.*:

Before us is a petition for review on *certiorari* filed by petitioner Office of the Ombudsman which assails the Decision[1] dated May 17, 2005 and the Resolution[2] dated August 3, 2006 issued by the Court of Appeals (CA) in CA-G.R. SP No. 65572.

The antecedent facts are as follows:

The former Chairman and General Manager of the Philippine Charity Sweepstakes Office (PCSO), retired Justice Cecilia Muñoz-Palma, authorized the release from her discretionary funds a cash advance in the amount of ₱45,000.00 to cover the expenses of the PCSO Legal Department in attending to cases pending before the Ombudsman and the various courts in Metro Manila.[3] Respondent Atty. Romeo A. Liggayu was a manager in the legal department to whom the cash advance was issued under Check No. 165755 dated July 8, 1999.[4] The actual expenses incurred by the legal department for the purchase of food and drinks while attending to the court cases amounted to ₱45,717.39. To liquidate the cash advance and reimbursement, Disbursement Voucher No. 0499110507 dated December 3, 1999 was thereafter submitted wherein respondent attached thereto the various official receipts (ORs) as reflected in the summary of expenses for the food and drinks purchased on different dates[5] which included

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* Per Special Order No. 1228 dated June 6, 2012.

[1] Penned by Associate Justice Godardo A. Jacinto, with Associate Justices Bienvenido L. Reyes (now a member of this Court) and Rosalinda Asuncion-Vicente, concurring; *rollo*, pp. 34-54.

[2] *Id.* at 57-60.

[3] *Id.* at 34.

[4] *Id.* at 35.

[5] *Id.*

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among others: (1) receipt[6] dated July 8, 1999 issued by New Concepcion Cafe and Restaurant in the amount of ₱1,525.50; and (2) Sales Invoice No. 31203[7] dated October 2, 1999 issued by Nature's Cafe in the amount of ₱2,204.00.

On July 4, 2000, then PCSO Corporate Auditor, Atty. Milagros Romero (Romero), issued a Notice of Suspension[8] for the amount of ₱23,577.14 as she found some deficiencies with the documents submitted by respondent, to wit: (1) absence of accomplishment reports; and (2) excessive expenses for food and beverages. Later, Romero issued a Notice of Disallowance[9] in the total amount of ₱7,519.00 from the cash advance of respondent, which included among others the amounts of ₱2,204.00 under Nature's Cafe Sales Invoice no. 31203 and ₱1,525.50 under New Concepcion Cafe and Restaurant Cash Invoice No. 36166. The disallowance was due to the findings of the audit team that the amount of ₱2,204.00 covered by Invoice No. 31203 was merely written or caused to be written by respondent as the duplicate copy of the invoice in possession of the establishment was found to be blank per certification by the latter's cost comptroller; and that the OR corresponding to the said sales invoice which was for the same amount was actually issued to and paid by United Moonwalk Village Homeowners Association, Inc. (UMVHAI). On the other hand, the New Concepcion Cafe and Restaurant Cash Invoice No. 36166 in the amount of ₱1,525.00 was discovered to be falsified since the duplicate copy on file with the restaurant was only for the amount of ₱525.00; that the figure "1" which appeared before the numbers 525.50 was only added after the issuance of the said invoice to make it appear that the bill was for the amount of ₱1,525.50; and that the establishment's proprietor certified as to the correctness of the amount appearing in the duplicate copy of the sales invoice. Consequently, then PCSO General Manager

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[6] Ombudsman *rollo*, p. 42.

[7] *Id.* at 55.

[8] *Id.* at 28-29.

[9] *Id.* at 30.

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Ricardo Golpeo (Golpeo) formally charged respondent of dishonesty, gross misconduct and conduct prejudicial to the best interest of the service.[10] On July 19, 2000, Golpeo placed respondent under preventive suspension for a period of 90 days pursuant to the July 18, 2000 meeting of the PCSO Board of Directors.[11] He also issued an Order[12] on even date for the creation of a Special Investigating Committee to conduct the formal investigation on the charge filed against respondent.

Respondent filed his Answer[13] denying the charges against him. He explained that as to the Nature Cafe's Sales Invoice No. 31203 in the amount of ₱2,204.00, he had no control in the preparation of the said sales invoice, particularly the duplicate copy thereof; that if the duplicate copy was left blank, then it should be the establishment which must be investigated before the BIR; that the sales invoice given to him bore the cashier's signature evidencing receipt of the amount indicated therein and presumed to be valid, since it was numbered and contained the tax identification number of the establishment; and that he is a member of UMVHAI but it was possible that his identity was not known to the cafe's staff, thus the official receipt was issued to UMVHAI.

As to the New Concepcion Cafe's Cash Invoice No. 36166 in the amount of ₱1,525.50, respondent argued that he merely received the cash invoice and had no participation in the preparation thereof; that business establishments usually reduced the amounts appearing in the duplicate of their receipts in order to enable them to pay lesser tax. Respondent also alleged in his answer the reasons why he could not get a fair and impartial trial from the special investigating committee, thus prayed for an independent committee to try his case.

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[10] *Id.* at 10-11.

[11] *Id.* at 118.

[12] *Id.* at 119.

[13] *Id.* at 12-26.

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On August 1, 2000, respondent filed with the Regional Trial Court (RTC) of Quezon City, a Petition for *Certiorari* with Damages and a Writ of Preliminary Mandatory Injunction[14] to enjoin then PCSO Chairman Rosario Lopez and the Board of Directors from implementing the preventive suspension. The case was docketed as Q-00-41464 raffled off to Branch 225.

On September 1, 2000, the RTC issued an Order[15] granting the prayer for the issuance of an injunctive writ and ordered the aforementioned PCSO officials to: (a) reinstate respondent to his position as Manager of its Legal Department; (b) lift the preventive suspension imposed on him; (c) suspend the investigation on the formal charge against him and/or from doing or procuring to be done acts which tend to render any judgment in the case ineffectual until after the case shall have been decided on the merit or until further order from the court. A writ[16] was subsequently issued.

Earlier however, in a meeting held on July 28, 2000, the PCSO Board of Directors had already resolved to endorse the formal charge for dishonesty, gross misconduct and conduct prejudicial to the best interest of the service against respondent to the Resident Ombudsman for investigation and resolution. The Resident Ombudsman in turn forwarded the charge to petitioner for administrative adjudication in order to allay respondent's fear of not getting a fair treatment at the PCSO. He also recommended respondent's preventive suspension.

Before petitioner could issue an order requiring respondent to file his counter-affidavit on the charge, the latter filed a Manifestation[17] informing the former of a writ of preliminary injunction issued by the RTC.

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[14] *Id.* at 99-108.

[15] *Id.* at 122-123; per Judge Arsenio J. Magpale.

[16] *Id.* at 124-125.

[17] *Id.* at 95-98.

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In an Order[18] dated October 18, 2000, petitioner resolved the manifestation regarding the RTC's issuance of an injunction. It found that the injunction had been directed not against petitioner but to the PCSO officials named therein; that it merely sought to enjoin the conduct of a formal investigation by the PCSO management, thus such injunction could not be interpreted as to bar petitioner from its administrative investigation. The same Order placed respondent under preventive suspension for six (6) months without pay and required him to file his counter-affidavit. The following day, petitioner issued an Order[19] directing PCSO to implement the preventive suspension order. Respondent filed a motion for reconsideration which petitioner denied in an Order[20] dated October 26, 2000. Respondent then filed with the CA a petition for review on *certiorari* under Rule 43 assailing these orders. The petition was docketed as CA-G.R. SP No. 62760. During its pendency, petitioner had rendered a Decision dated March 30, 2001 on the merits, thus the petition filed with the CA was subsequently dismissed on November 3, 2004.[21]

Petitioner's Decision[22] dated March 30, 2001 found respondent guilty of the charge of dishonesty, grave misconduct and conduct prejudicial to the best interest of the service and imposed upon him the penalty of dismissal from the service.

In an Order[23] dated April 18, 2001, petitioner's Decision was modified so as to include the accessory penalty of forfeiture of leave credits and retirement benefits and disqualification for re-employment in the government service.

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[18] *Id.* at 145-150.

[19] *Id.* at 169-170.

[20] *Id.* at 230-234.

[21] The dismissal was made because the incidents subject of the petition had become *functus officio* when petitioner rendered its decision in the main case which was also subsequently elevated to the CA.

[22] *Rollo*, pp. 75-83.

[23] *Id.* at 84.

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Respondent's motion for reconsideration was denied by petitioner in its Order[24] dated May 15, 2001 and the PCSO General Manager was instructed to immediately implement the Order.

Respondent then filed with the CA a petition for review under Rule 43 with application for the issuance of a temporary restraining order and/or preliminary injunction entitled, *Atty. Romeo A. Liggayu v. Ricardo G. Golpeo*.[25]

On May 17, 2005, the CA rendered its assailed Decision reversing and setting aside petitioner's Orders.

The CA stated that petitioner's conclusion on the guilt of respondent was based on its findings that: *first*, the respondent had falsified Official Receipt No. 36166 by adding the digit "1" before the amount ₱525.50 to make it appear that the cost of the food and drinks he purchased was ₱1,525.50; *second*, respondent used the falsified official receipt to support his disbursement of public funds; *third*, Sales Invoice No. 31203 was actually issued to UMVHAI for food and drinks it purchased at the cost of ₱2,204.00; and *fourth*, the sales invoice of UMVHAI was used by respondent to support his disbursement of public funds.

The CA found, however, that the original copy of Official Receipt No. 36166 which was submitted for liquidation was never proven to be a falsified document; that mere discrepancies between the two copies of one document did not establish the falsity of one copy unless the veracity of the other copy was first established, since it was equally possible for the false entry to be found in the latter copy. As to petitioner's finding that Sales Invoice No. 31203 was actually issued to UMVHAI and not to respondent, the CA found the evidence presented to be at odds with each other. It found that Elenita So was not the

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[24] *Id.* at 85-91.

[25] CA *rollo*, pp. 424-425; In a Resolution dated July 31, 2002, the CA granted respondent's motion for substitution of then incumbent General Manager of the PCSO, Virgilio R. Angelo as the party respondent in the petition filed with the CA.

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one who issued the official receipt to UMVHAI, since her signature therein differed from her signature in her certification and in her affidavit; thus, she was not the proper person to testify on the transaction embodied in the official receipt; that there was no basis for petitioner to conclude that the actual transaction involved in Sales Invoice No. 31203 was that stated in the official receipt.

The Office of the Government Corporate Counsel (OGCC) filed in behalf of the PCSO General Manager a motion for reconsideration. Petitioner filed an Omnibus Motion for Intervention and Reconsideration. The CA denied the motions for reconsideration in a Resolution dated August 3, 2006.

In denying reconsideration, the CA reiterated its findings contained in its May 17, 2005 decision. In addition, the CA held that the testimony given by Elenita So in Criminal Case No. Q-01-100794, which involved the matter of Sales Invoice No. 31203 which was claimed to be actually issued to UMVHAI and not to respondent, established that So categorically admitted that the signature appearing in Sales Invoice No. 31203 was her signature and that the entries therein were entirely written by her and that she had no personal knowledge that OR No. 3132 issued to UMVHAI corresponded to Sales Invoice No. 31203 issued to respondent as she was not the one who issued the OR; and that she was merely made to sign the certification stating she was the one who issued OR No. 3132 which was used as evidence against respondent.

Hence, this petition wherein petitioner raises the following grounds:

I

RESPONDENT LIGGAYU'S INTERCALATION OF THE DIGIT "1" BEFORE THE AMOUNT "[525.50]," TO MAKE IT APPEAR THAT HE PAID "₱1,525.00" TO NEW CONCEPCION CAFE AND RESTAURANT UNDER ITS OFFICIAL RECEIPT NO. 36166 THEREBY ALLOWING HIM TO CLAIM THE LATTER AMOUNT CONSTITUTES DISHONESTY, GRAVE MISCONDUCT AND CONDUCT PREJUDICIAL TO THE BEST INTEREST OF THE SERVICE.

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II

RESPONDENT LIGGAYU'S USAGE OF SALES INVOICE NO. 31203 FOR ₱2,204.00 FOR THE LIQUIDATION OF HIS CASH ADVANCE, WHICH WAS ISSUED BY NATURE'S CAFE TO AND PAID FOR BY THE UNITED MOONWALK VILLAGE HOMEOWNER'S ASSOCIATION, INC. (UMVHAI) FOR FOOD AND DRINKS SERVED TO ITS MEMBERS DURING ITS MEETING ON A SUNDAY, LIKEWISE CONSTITUTES DISHONESTY, GRAVE MISCONDUCT AND CONDUCT PREJUDICIAL TO THE BEST INTEREST OF THE SERVICE.[26]

Petitioner assails the factual findings of the CA. It contends that as between the OR in the amount of ₱1,525.50 submitted by respondent to support his liquidation and the duplicate OR in the amount of ₱525.50 on file with the business establishment which issued the same, the duplicate OR is more credible, as the business establishment is a disinterested witness to respondent's purchase; and that it is pure speculation to conclude that the business establishment's duplicate ORs bore understated amounts to evade taxation, since respondent had not adduced evidence to show that New Concepcion Cafe is a tax evader.

Petitioner claims that as to Sales Invoice No. 31203 issued by Nature's Cafe, the CA erred in discarding the declarations of Elenita So that the amount of ₱2,204.00 under Sales Invoice No. 31203 was paid for by UMVHAI and not by respondent; and that respondent's utilization of the said invoice in liquidating his cash advance is a clear act of misrepresentation.

In his Comment/Opposition, respondent informed us that the PCSO, through its Board of Directors, adopted and approved Board Resolution No. 415 on August 30, 2006, which accepted the CA decision and decided not to appeal the same which reversed petitioner's order dismissing respondent from the service; that the OGCC, acting as PCSO's agent and counsel, did not anymore file any petition assailing the CA decision. Respondent also states that earlier in November 2002, PCSO had already cleared him of all his property and cash accountabilities with the office

[26] *Rollo,* p. 22.

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and that he had already received all the salaries and benefits due him; thus, rendering the instant petition moot and academic. He also contends that petitioner has no standing to file the case as it cannot be considered as an aggrieved party who can file the appeal, because it is neither respondent's employer nor has it any interest that was prejudiced by the CA decision. Finally, respondent argues that the PCSO failed to substantiate the charge against him.

In its Reply, petitioner contends that it has standing to file the petition, citing *Philippine National Bank v. Garcia, Jr.*;[27] that it is the party adversely affected by the ruling of the CA which seriously prejudiced the administration of disciplinary justice in the bureaucracy; thus, it has a duty to intervene and represent the interest of the State to preserve the principles of public accountability.

The threshold issue for resolution is whether or not petitioner has legal standing to file the instant petition for review on *certiorari* assailing the CA ruling which reversed petitioner's decision.

We find that petitioner has no legal standing to file this petition.

In *National Appellate Board of the National Police Commission (NAPOLCOM) v. Mamauag*[28] *(Mamauag)*, citing *Mathay, Jr, v. Court of Appeals*,[29] we ruled that the disciplining authority should not appeal the reversal of its decision and made the following ratiocination:

> RA 6975 itself does not authorize a private complainant to appeal a decision of the disciplining authority. Sections 43 and 45 of RA 6975 authorize "either party" to appeal in the instances that the law allows appeal. One party is the PNP member-respondent when the disciplining authority imposes the penalty of demotion or dismissal from the service. The other party is the government when the disciplining authority imposes the penalty of demotion but the

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[27] G.R. No. 141246, September 9, 2002, 388 SCRA 485.

[28] G.R. No. 149999, August 12, 2005, 466 SCRA 624.

[29] G.R. No. 124374, December 15, 1999, 320 SCRA 703.

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government believes that dismissal from the service is the proper penalty.

However, the government party that can appeal is not the disciplining authority or tribunal which previously heard the case and imposed the penalty of demotion or dismissal from the service. The government party appealing must be the one that is prosecuting the administrative case against the respondent. Otherwise, an anomalous situation will result where the disciplining authority or tribunal hearing the case, instead of being impartial and detached, becomes an active participant in prosecuting the respondent. Thus, in *Mathay, Jr. v. Court of Appeals*, decided after *Dacoycoy*, the Court declared:

> To be sure when the resolutions of the Civil Service Commission were brought to the Court of Appeals, the Civil Service Commission was included only as a nominal party. As a quasi-judicial body, the Civil Service Commission can be likened to a judge who should "detach himself from cases where his decision is appealed to a higher court for review."
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> In instituting G.R. No. 126354, the Civil Service Commission dangerously departed from its role as adjudicator and became an advocate. Its mandated function is to "hear and decide administrative cases instituted by or brought before it directly or on appeal, including contested appointments and to review decisions and actions of its offices and agencies," not to litigate.[30] (Emphasis supplied.)

In *Office of the Ombudsman v. Sison*,[31] where the issue of whether the Ombudsman, which had rendered the decision pursuant to its administrative authority over public officers and employees, has the legal interest to intervene in the case where its decision was reversed on appeal, we ruled that it is not the proper party to intervene applying the above-quoted disquisition we made in *Mamauag*. We further stated that:

Clearly, the Office of the Ombudsman is not an appropriate party to intervene in the instant case. It must remain partial

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[30] *NAPOLCOM v. Mamauag, supra* note 28, at 641-642.

[31] G.R. No. 185954, February 16, 2010, 612 SCRA 702.

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and detached. More importantly, it must be mindful of its role as an adjudicator, not an advocate.

It is an established doctrine that judges should detach themselves from cases where their decisions are appealed to a higher court for review. The *raison d'etre* for such a doctrine is the fact that judges are not active combatants in such proceeding and must leave the opposing parties to contend their individual positions and the appellate court to decide the issues without the judges' active participation. When judges actively participate in the appeal of their judgment, they, in a way, cease to be judicial and have become adversarial instead.

In *Pleyto v. Philippine National Police Criminal Investigation and Detection Group (PNP-CIDG)*, the Court applied this doctrine when it held that the CA erred in granting the Motion to Intervene filed by the Office of the Ombudsman, to wit:

> The court or the quasi-judicial agency must be detached and impartial, not only when hearing and resolving the case before it, but even when its judgment is brought on appeal before a higher court. The judge of a court or the officer of a quasi-judicial agency must keep in mind that he is an adjudicator who must settle the controversies between parties in accordance with the evidence and applicable laws, regulations and/or jurisprudence. His judgment should already clearly and completely state his findings of fact and law. There must be no more need for him to justify further his judgment when it is appealed before appellate courts. When the court judge or the quasi-judicial officer intervenes as a party in the appealed case, he inevitably forsakes his detachment and impartiality, and his interest in the case becomes personal since his objective now is no longer only to settle the controversy between the original parties (which he had already accomplished by rendering his judgment), but more significantly, to refute the appellant's assignment of errors, defend his judgment, and prevent it from being overturned on appeal.[32] (Emphasis supplied.)

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[32] *Id.* at 715-716. (Citation omitted.)

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In *Office of the Ombudsman v. Magno*,[33] we ruled that:

> x x x Every decision rendered by the Ombudsman in an administrative case may be affirmed, but may also be modified or reversed on appeal - this is the very essence of appeal. In case of modification or reversal of the decision of the Ombudsman on appeal, it is the parties who bear the consequences thereof, and the Ombudsman itself would only have to face the error/s in fact or law that it may have committed which resulted in the modification or reversal of its decision.[34]

Clearly, the government party that can appeal is not the disciplining authority or tribunal which previously heard the case and imposed the penalty of dismissal from the service. The government party appealing must be one that is prosecuting the administrative case against the respondent. In this case, it is the PCSO, through its then General Manager Golpeo, which filed the administrative case against respondent for the latter's alleged act of dishonesty in falsifying the OR and sales invoice he submitted in the liquidation of his cash advance. Thus, it is the PCSO which is deemed the prosecuting government party which can appeal the CA decision exonerating respondent of the administrative charge. It is the PCSO which would stand to suffer, since the CA decision also ordered respondent's reinstatement, thus, the former would be compelled to take back to its fold a perceived dishonest employee. Notwithstanding, the PCSO did not file any petition assailing the CA decision. In fact, the PCSO, through its Board of Directors, adopted and approved Board Resolution No. 415 on August 30, 2006, to wit:

> RESOLVED, that the Board of Directors of PCSO accept, as it hereby accepts, and to no longer appeal the Decisions of the Court of Appeals dated 17 May 2005 and 03 August 2006 reversing and setting aside the orders of the Ombudsman dismissing former PCSO Legal Department Manager Atty. Romeo A. Liggayu for Dishonesty and Grave Misconduct and Conduct Prejudicial to the Interest of the Service, and ordering the payment of all the salaries and benefits due Atty. Liggayu from his suspension to the time of his attainment

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[33] G.R. No. 178923, November 27, 2008, 572 SCRA 272.

[34] *Id.* at 288-289.

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of his retirement age and to restore him all retirement benefits and privileges to which he is entitled, subject to the Civil Service Rules and Regulations, and the availability of funds and applicable accounting and auditing laws, rules and regulations.[35]

Petitioner cites *Philippine National Bank v. Garcia, Jr.* (*Garcia*)[36] to show that it has legal interest to file this petition. In that case, the PNB charged its employee, Ricardo V. Garcia, with gross neglect of duty in connection with the funds he had lost in the amount of ₱7 million. The PNB's Administration Adjudication Office found him guilty as charged and imposed upon him the penalty of forced resignation. On appeal, the Civil Service Commission (CSC) exonerated Garcia from the administrative charge against him. The PNB filed a petition with the CA which dismissed the same, ruling that the only party adversely affected by the decision, namely the government employee, may appeal an administrative case. It held that a decision exonerating a respondent in an administrative case is final and unappealable. Consequently, the PNB filed a petition with us. In accordance with our ruling in *Civil Service Commission v. Dacoycoy*,[37] we ruled that the PNB had the legal standing to appeal to the CA the CSC resolution exonerating Garcia. We said that after all, PNB was the aggrieved party which complained of Garcia's acts of dishonesty. Should Garcia be finally exonerated, it might then be incumbent upon the PNB to take him back into its fold. The PNB should, therefore, be allowed to appeal a decision that, in its view, hampered its right to select honest and trustworthy employees, so that it can protect and preserve its name as a premier banking institution in the country.

PNB v. Garcia, Jr.[38] is not on all fours with the present case. *First*, herein respondent was not exonerated of the administrative charge of dishonesty, gross misconduct and conduct prejudicial to the best interest of the service, but was found

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[35] *Rollo*, p. 122.

[36] *Supra* note 27.

[37] G.R. No. 135805, April 29, 1999, 306 SCRA 405.

[38] *Supra* note 27.

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guilty thereof by petitioner and was meted the penalty of dismissal. Thus, it was the respondent who filed the petition with the CA as the party aggrieved by petitioner's decision. *Second*, the PCSO, which is supposedly the party aggrieved in the CA decision, did not file any petition, but it was the petitioner - the administrative agency - which rendered the decision reversed by the CA. *Third, PNB v. Garcia*[39] must be read together with *Mathay, Jr. v. CA*[40] and *National Appellate Board of the National Police Commission v. Mamauag*[41] wherein we qualified our declaration in *CSC v. Dacoycoy*[42] which was cited in *PNB v. Garcia*[43] that the government party that can appeal the decision in administrative cases must be the party prosecuting the case and not the disciplining authority or tribunal which heard the administrative case.

Considering that petitioner has no legal interest or standing to appeal and seek the nullification of the CA decision exonerating respondent from the administrative charge of dishonesty, grave misconduct, and conduct prejudicial to the best interest of the service, we, therefore find no need to delve on the merits of this case.

WHEREFORE, the petition is **DENIED.** The Decision dated May 17, 2005 and the Resolution dated August 3, 2006 of the Court of Appeals in CA-G.R. SP No. 65572 are hereby **AFFIRMED.**

SO ORDERED.

Bersamin,[**] *Abad, Villarama, Jr.,*[***] and *Perlas-Bernabe, JJ.*, concur.

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[39] *Id*.

[40] *Supra* note 29.

[41] *Supra* note 28.

[42] *Supra* note 36.

[43] *Supra* note 27.

[**] Designated Acting Member in lieu of Associate Justice Jose Catral Mendoza, Jr., per Special Order No. 1241 dated June 14, 2012.

[***] Designated Acting Member in lieu of Associate Justice Presbitero J. Velasco, Jr., per Special Order No. 1229 dated June 6, 2012.