SUPREME COURT
SECOND DIVISION

VICENTE C. ETCUBAN, JR.,
***Petitioner*,**

-versus-

G. R. No. 148410
January 17, 2005

SULPICIO LINES, INC.
***Respondent*.**
x----------x

D E C I S I O N

CALLEJO, SR., *J.*:

The stakes are high in a position imbued with trust, and for petitioner Vicente C. Etcuban, Jr., the loss of trust in him by his employer cost him his job after 16 years of service. He cries that the penalty was too harsh for an unproved and petty infraction. Upon the other hand, his employer avers that it acted well within its rights in terminating the petitioner's services after the investigation revealed that the latter failed to live up to the trust and confidence expected of him as Chief Purser. The Labor Arbiter and the National Labor Relations Commission (NLRC) agreed with the petitioner, while the Court of Appeals ruled for the employer.

The Antecedents

Respondent Sulpicio Lines, Inc. is a domestic corporation engaged in the business domestic shipping. Among its fleet of inter-island vessels was the M/V Surigao Princess, plying the Cebu–Cagayan de Oro–Jagna–Bohol route.[1]

The petitioner was employed by the respondent on January 30, 1978 until his dismissal on June 10, 1994 for loss of trust and confidence.[2] At the time of his dismissal, the petitioner was the Chief Purser of the M/V Surigao Princess receiving a monthly salary of P5,000.00.[3] As the Chief Purser, the petitioner handled the funds of the vessel and was the custodian of all the passage tickets and bills of lading.[4] It was his responsibility, among other things, to issue passage tickets and to receive payments from the customers of the respondent, as well as to issue the corresponding official receipts therefor.[5] He was also tasked to disburse the salaries of the crewmen of the vessel.[6]

Sometime in the last week of May 1994, the newly designated jefe de viaje[7] of the M/V Surigao Princess, in a surprise examination, discovered that several yellow passenger's duplicate original[8] of yet to be sold or unissued passage tickets already contained the amount of P88.00 – the fare for adult passengers for the Cagayan de Oro to Jagna, Bohol route. He noticed that three other original copies which made up the full set did not bear the same impression, although they were supposed to have been prepared at the same time. Acting on what appeared to be a strong evidence of short-changing the company, the jefe de viaje dug deeper on what he uncovered. As expected, he found inordinate amount of ticket issuances for children at half the fare of P44.00 in Voyage 434 of the vessel.[9] When word of the anomaly reached the respondent, it waited for the petitioner to return to Cebu City in the hope of shedding more light on the matter.

On May 30, 1994, shortly after disembarking from the M/V Surigao Princess at the port of Cebu, the petitioner received a memorandum of even date from Personnel Officer Artemio F. Añiga relative to the irregularity in the "alleged involvement in anomaly of ticket issuance," instructing him to forthwith report to the main office and to explain in writing why no disciplinary action should be meted on him or to submit himself to an investigation. The memorandum

warned the petitioner that his failure to comply with the aforementioned instructions would be construed as a waiver of his right to be heard. It also informed the petitioner of his immediate preventive suspension until further notice.[10] The petitioner, however, refused to acknowledge receipt of the memorandum which was personally served on him,[11] prompting the respondent to mail the same, and which the petitioner received days later.[12]

Meanwhile, upon his arrival at the office, the petitioner was questioned by Mr. Carlo S. Go, Senior Executive Vice-President and General Manager of respondent. Thereafter, petitioner was preliminarily investigated by Mr. Añiga wherein his statements were taken down.[3] After the initial investigation, the petitioner was told to sign its minutes but he adamantly refused, claiming the same to be "self-incriminatory."[14] The next day, the petitioner was replaced by Mr. Felix Almonicar as the Chief Purser of the M/V Surigao Princess.[15] As a result of his replacement, the petitioner thought he was fired from his job.

Barely a week after the petitioner's preventive suspension and pending his administrative investigation, he filed a complaint against the respondent for illegal dismissal, non-payment of overtime pay, 13th month pay and other monetary benefits with the NLRC, Regional Arbitration Branch No. VII, Cebu City. The case was docketed as NLRC No. RAB-VII-06-0607-84. The petitioner alleged that the ground for his dismissal, i.e., loss of trust and confidence, was ill-motivated and without factual basis. He did not deny that the anomalous tickets were in his possession, but denied that he was guilty of any wrongdoing. He dismissed the handwriting on the tickets as his, and claimed that he was singled out for the dismissal. He averred that the "trumped-up" charge was a clever scheme resorted to by his employer so it could avoid paying him monetary benefits, considering that he was with the company for more than sixteen (16) years. He argued that assuming that it was he who wrote those entries in the tickets, the fact remains that they were still unissued; hence, no money went to his pocket and no material prejudice was caused to the respondent. According to the petitioner, he would not jeopardize his livelihood for something as miniscule as P88.00. He prayed not for reinstatement but for separation pay,

monetary benefits plus damages.[16]

On June 9, 1994, the respondent received its summons.[17] Short of pre-empting its administrative investigation, coupled with the petitioner's obstinate refusal to submit to further investigation, the respondent decided to terminate the petitioner's employment for loss of trust and confidence in connection with passage tickets nos. 636742-636748.[18] A copy of the notice of termination[19] dated June 10, 1994 was sent by mail to the petitioner.

After hearing on the merits, Labor Arbiter Ernesto F. Carreon rendered his Decision dated March 13, 1995, finding the petitioner's dismissal illegal. He ruled that the respondent failed to substantiate and prove that the petitioner committed any wrongdoing. He found the evidence of impression on the tickets inadequate, considering that the petitioner was not the only person in the vessel handling or issuing the passage tickets. According to the Labor Arbiter, the anomalous entries on the unissued tickets could not be attributed entirely to the petitioner; thus, there was no reason for the respondent to lose its trust and confidence on the petitioner.[20] The dispositive portion of the decision reads:

> WHEREFORE, premises considered, judgment is hereby rendered ordering respondent Sulpicio Lines, Inc., to pay the complainant Vicente C. Etcuban, Jr. the following:
>
> 1. Separation pay ---------- P80,480.00
> 2. Backwages ---------- 40,703.23
> 3. Proportionate 13th Month Pay ---------- 2,235.50
>
> ---------- P123,418.73 ==========
>
> The other claims are dismissed for lack of merit.
>
> SO ORDERED.[21]

Both parties appealed to the NLRC, 4th Division, Cebu City. In its appeal, the respondent insisted that the dismissal was justified.[22]

The petitioner, on the other hand, questioned the computation of his backwages, besides reiterating his claim for moral damages.[23]

On February 21, 1996, a Decision[24] was rendered by the NLRC affirming the challenged decision with the modification that the backwages to be paid to the petitioner shall be reckoned from the time of his actual dismissal on June 10, 1994, up to the issuance of the writ of execution on the

finality of the decision, but not to exceed five (5) years. In fixing the additional backwages, the NLRC concluded that the respondent has "the open recourse to the Supreme Court" which could "prolong his (petitioner's) agony." The decretal part of the decision reads:

> WHEREFORE, premises considered, the assailed decision is MODIFIED with respect to the monetary awards. The award of backwages shall be computed from the date of the actual dismissal or 10 June 1994 up to the issuance of the Writ of Execution on the finality of the decision in this case but not to exceed five (5) years. The backwages shall include the corresponding 13th month pay and leave (sick and vacation) benefits for the whole period covered.
>
> SO ORDERED.[25]

In affirming the decision of the Labor Arbiter, the NLRC ruled as follows –

We do not find the allegedly highly irregular condition of the tickets valid reason to even suspend, much less terminate the complainant-appellant for loss of trust and confidence. It has not been established by clear and competent evidence that the alleged irregular condition of the tickets was attributable to the complainant or to other members of the team of inspectors who have equal access to the tickets. This is vital in view of the complainant's denial to have committed the same. Moreover, there is no showing at all on record that the respondent suffered damage as a consequence of the existence of these tickets with entry of the rate or cost of transportation from Cagayan de Oro City to Jagna, Bohol, or that the complainant has benefited from the same. To establish loss of

confidence, the employer must have reasonable ground to believe that the employee is responsible for the misconduct and his participation therein renders him unworthy of the trust and confidence demanded of his position, and makes him absolutely unfit to continue with his employment.

With more reason, we do not find valid loss of confidence to warrant dismissal the alleged "stabbing the back" by the complainant-appellant of the respondent-appellant by the mere filing of the case. This act of the complainant-appellant is not a misconduct. It is a valid recourse to the instrumentality of the government that can give him ample protection and labor justice especially when he felt that his 16 years of service is being threatened.[26]

The respondent filed a motion for reconsideration[27] which was denied by the NLRC in a Resolution[28] promulgated on April 15, 1996. It stressed its finding that the petitioner's alleged breach of trust was not sufficiently established by the evidence on record. It further ruled that the petitioner's indefinite suspension from work amounted to his constructive dismissal.[29]

On June 14, 1996, the respondent filed a petition for certiorari[30] with this Court, ascribing to the NLRC, among others, grave abuse of discretion when it ruled that the preventive suspension of the petitioner was tantamount to constructive dismissal. Following the pronouncement in St. Martin Funeral Home vs. NLRC,[31] the petition was referred to the Court of Appeals for its appropriate action and disposition.[32]

On December 28, 2000, the Court of Appeals reversed and set aside the NLRC decision.[33] It ruled that there was valid and just cause for the petitioner's dismissal, as there was sufficient basis for loss of trust and confidence on him. The appellate court amplified that in cases of dismissal for loss of trust and confidence, it is not required that there is proof beyond reasonable doubt. It ratiocinated, thus:

> The office of a purser involves a high degree of trust and confidence. Private respondent had access to company funds as it was his sensitive duty to issue tickets and accept payments from the passengers of the vessel. When the passenger copies

of unissued tickets in his custody were written with the amount of P88.00 while the other copies were clean, this already constituted culpable tampering of the tickets. This Court is fully aware of the standard operating procedure that tickets should be accomplished only at the time of their issuance and that the duplicate or triplicate copies should contain exact carbon impressions of the entries in the original copies. It was then highly anomalous that the original copies of the tickets were already written with the amount of P88.00 when they were still unissued. More so, because the amount of P88.00 were not duplicated in the other copies of the tickets. There was a clear case of tampering of the unissued tickets in private respondent's possession. This clearly was intended to facilitate the anomaly of entering in the duplicate copies an amount different if not lower than what is stated in the original copy and remitting to the petitioner the lower amount.

Complainant was the custodian of the tickets with the authority to issue the same. The tampered tickets were in his possession. As such, it was therefore reasonable and logical for petitioner to conclude if not certain a well-grounded moral conviction that private respondent Etcuban committed the tampering. Even if it is allowed that another person committed the tampering, private respondent was still culpable as the tampered tickets were found in his possession and the same could not have been done without his conformity or negligence. His possession of the tickets with unexplained written entries in the passenger copies of the unissued tickets was by itself sufficient basis enough to prove respondent's culpability. He was the custodian of the tickets and he should be culpable for any violation of the integrity of the tickets. On this score, this Court agrees with petitioner that the anomalous entries in the tickets in his custody was sufficient basis for petitioner to lose trust and confidence on private respondent.

In cases of dismissal for loss of trust and confidence, it is not required that there is proof beyond reasonable doubt. It is sufficient that there is sufficient basis for loss of trust and confidence.[34]

In the instant case, this Court holds that there was sufficient basis for petitioner to lose trust and confidence in private respondent so as to justify his termination. It may be pertinent to note that private respondent's overall conduct is inconsistent with innocence. Private respondent did not wait for the result of petitioner's investigation and filed a complaint for illegal dismissal despite private respondent's admission that he was merely placed under preventive suspension. Preventive suspension is allowed under Section 3, Rule XIV of the Implementing Rules of the Labor Code. While it is true that no penalty should be attached to an employee's recourse to the NLRC, his immediate filing of the case in the light of the discovery of the anomalous tickets only betrays his culpability.

It bears emphasis that private respondent's position as purser was highly sensitive. As such, he must demonstrate utmost honesty and fidelity to the trust reposed in him. On its part, petitioner was well within its prerogative to require from its purser a high degree of uprightness and probity. Their integrity was impaired by the tampered tickets in his possession. There was sufficient basis for petitioner to lose trust and confidence in private respondent. Having lost its trust and confidence, petitioner cannot be expected to allow private respondent to handle the funds of the corporation. It would be highly unfair to require petitioner to continue employing private respondent in such sensitive post in the absence of full trust and confidence.

The requirement of due process has been fully satisfied in the instant case. Private respondent was served notice for investigation as he himself admitted that he submitted himself to an investigation on May 30, 1994 though he did not signed (sic) the statement as it was self-incriminatory. It is true that when he filed the case, private respondent has not been served notice of termination precisely because he took it upon himself to consider that he was terminated without waiting for the result of the investigation. At any rate, after petitioner received the summons of the instant case, it subsequently served upon private respondent a notice of termination.[35]

The petitioner's motion for reconsideration[36] was denied by the Court of Appeals for lack of merit in its Resolution[37] dated May 31, 2001.

Aggrieved at the unfortunate turn of events, the petitioner took the present recourse, and now asks the Court to reinstate and uphold the NLRC decision. The petitioner anchors his petition for review on the following grounds:

I

PUBLIC RESPONDENT ACTED IN VIOLATION OF EXISTING LAWS WHEN IT ORDERED THE DISMISSAL OF THE PETITIONER DESPITE HIS LONG YEARS IN THE COMPANY AND THE MINIMAL AMOUNT INVOLVED IN THE CASE.

II

PUBLIC RESPONDENT ACTED IN VIOLATION OF EXISTING LAWS AND JURISPRUDENCE IN ORDERING THE DISMISSAL OF PETITIONER DESPITE THE FACT THAT NO LOSS OR PREJUDICE WAS SUFFERED BY THE COMPANY FROM HIS SUPPOSED INFRACTION.

III

PUBLIC RESPONDENT COMMITTED A SERIOUS LEGAL ERROR IN ORDERING THE DISMISSAL OF THE PETITIONER DESPITE THE FACT THAT OTHER EMPLOYEES COULD HAVE FILLED-UP THE TICKETS IN QUESTION.

IV

PUBLIC RESPONDENT LEGALLY ERRED IN DELETING THE AWARD OF 13TH MONTH PAY PREVIOUSLY GRANTED TO PETITIONER. [38]

The petition is bereft of merit.

The petitioner insists that his dismissal was without factual and legal basis. Echoing the findings of the Labor Arbiter and the NLRC, he maintains that the handwriting on the irregular tickets was not proven to be his. He argues that the reluctance of the respondent to take on his challenge to subject the same tickets to a handwriting expert proved his inculpability.[39] Moreover, he points out that the very testimony of the respondent's Personnel Officer, Mr. Añiga, to the effect that the latter had no idea whose handwriting it was on the questioned tickets, helped clear his innocence.[40]

Upon the other hand, the respondent counters that there was sufficient basis for its loss of trust and confidence on petitioner; the tampered tickets were found in his possession, and as Chief Purser, he was the custodian of the unissued tickets. The respondent avers that proof beyond reasonable doubt is not necessary to justify loss of trust and confidence, it being sufficient that there is some basis to justify it.[41]

We agree with the respondent.

Law[42] and jurisprudence have long recognized the right of employers to dismiss employees by reason of loss of trust and confidence.[43] More so, in the case of supervisors or personnel occupying positions of responsibility, loss of trust justifies termination.[44] Loss of confidence as a just cause for termination of employment is premised from the fact that an employee concerned holds a position of trust and confidence. This situation holds where a person is entrusted with confidence on delicate matters, such as the custody, handling, or care and protection of the employer's property. But, in order to constitute a just cause for dismissal, the act complained of must be "work-related" such as would show the employee concerned to be unfit to continue working for the employer.[45]

The degree of proof required in labor cases is not as stringent as in other types of cases. *(Pearl S. Buck Foundation, Inc. vs. NLRC, 182 SCRA 446 [1990]).*[46] It must be noted, however, that recent decisions of this Court have distinguished the treatment of managerial employees from that of rank-and-file personnel, insofar as the application of the doctrine of loss of trust and confidence is concerned. Thus, with respect to rank-and-file personnel, loss of trust

and confidence as ground for valid dismissal requires proof of involvement in the alleged events in question, and that mere uncorroborated assertions and accusations by the employer will not be sufficient. But as regards a managerial employee, the mere existence of a basis for believing that such employee has breached the trust of his employer would suffice for his dismissal. Hence, in the case of managerial employees, proof beyond reasonable doubt is not required, it being sufficient that there is some basis for such loss of confidence, such as when the employer has reasonable ground to believe that the employee concerned is responsible for the purported misconduct, and the nature of his participation therein renders him unworthy of the trust and confidence demanded by his position.

In the present case, the petitioner is not an ordinary rank-and-file employee. The petitioner's work is of such nature as to require a substantial amount of trust and confidence on the part of the employer. Being the Chief Purser, he occupied a highly sensitive and critical position and may thus be dismissed on the ground of loss of trust and confidence. One of the many duties of the petitioner included the preparation and filling up passage tickets, and indicating the amounts therein before being given to the passengers. More importantly, he handled the personnel funds of the MV Surigao Princess. Clearly, the petitioner's position involves a high degree of responsibility requiring trust and confidence. The position carried with it the duty to observe proper company procedures in the fulfillment of his job, as it relates closely to the financial interests of the company.

The requirement that there be some basis or reasonable ground to believe that the employee is responsible for the misconduct was sufficiently met in the case at bar. As Chief Purser, the petitioner cannot feign ignorance on the irregularity as he had custody of the tickets when the anomaly was discovered. It would not be amiss to suppose that the petitioner, who would benefit directly or indirectly from the fruits of such fraudulent scheme, was a party to such irregularity. That there were other pursers who could have done the irregularity is of no moment. It bears stressing that the petitioner was the Chief Purser who was tasked to directly supervise each and every purser under him. While, indeed, it was not proved that he was the one who made the irregular entries on the tickets, the fact that he did

not lift a finger at all to determine who it was is a sad reflection of his job. In fact, even if the petitioner had no actual and direct participation in the alleged anomalies, his failure to detect any anomaly in the passage tickets amounts to gross negligence and incompetence, which are, likewise, justifiable grounds for his dismissal. Be that as it may, to our mind, it is no longer necessary to prove the petitioner's direct participation in the irregularity, for what is material is that his actuations were more than sufficient to sow in his employer the seed of mistrust and loss of confidence.[47]

Neither are we impressed with the petitioner's claim that he was singled out, or that his dismissal was a ploy to obviate payment of his retirement benefits. There is nothing in the records to show that beyond making these allegations, the petitioner did nary of anything to substantiate the same.[48]

Finally, the petitioner theorizes that even assuming that there was evidence to support the charges against him, his dismissal from the service is unwarranted, harsh and is not commensurate to his misdeeds, considering the following: first, his 16 long years of service with the company; second, no loss or damages was suffered by the company since the tickets were unissued; third, he had no previous derogatory record; and, lastly, the amount involved is miniscule. Citing jurisprudence, *(PAL vs. PALEA, 57 SCRA 489 [1974]; Gelmart Industries Phils., Inc. vs. NLRC, 176 SCRA 295 [1989]; Itogon-Suyok Mines, Inc. vs. NLRC, 117 SCRA 523 [1982]).*[49] He appeals for compassion and requests that he be merely suspended, or at the very least, given separation pay for his length of service.

We find no merit in the petitioner's contention.[50]

We are not unmindful of the foregoing doctrine, but after a careful scrutiny of the cited cases, the Court is convinced that the petitioner's reliance thereon is misplaced. It must be stressed that in all of the cases cited, the employees involved were all rank-and-file or ordinary workers. As pointed out earlier, the rules on termination of employment, penalties for infractions, insofar as fiduciary employees are concerned, are not necessarily the same as those applicable to the termination of employment of ordinary employees. Employers, generally, are allowed a wider latitude of discretion in terminating the

employment of managerial personnel or those of similar rank performing functions which by their nature require the employer's trust and confidence, than in the case of ordinary rank-and-file employees. *(Gonzales vs. NLRC, 355 SCRA 195 [2001]).*[51]

The fact that the petitioner has worked with the respondent for more than 16 years, if it is to be considered at all, should be taken against him. The infraction that he committed, vis-a-vis his long years of service with the company, reflects a regrettable lack of loyalty. Loyalty that he should have strengthened instead of betrayed. If an employee's length of service is to be regarded as a justification for moderating the penalty of dismissal, it will actually become a prize for disloyalty, perverting the meaning of social justice and undermining the efforts of labor to cleanse its ranks of all undesirables. *(Flores vs. NLRC, 219 SCRA 350 [1993]).*[52]

The argument that the petitioner was not guilty of anything because the tickets were never issued or that he had received nothing from the passengers that he could short-change the company would not mitigate his liability, nor efface the respondent's loss of trust and confidence in him. Whether or not the respondent was financially prejudiced is immaterial. Also, what matters is not the amount involved, be it paltry or gargantuan; rather the fraudulent scheme in which the petitioner was involved, which constitutes a clear betrayal of trust and confidence. In fact, there are indications that this fraudulent act had been done before, and probably would have continued had it not been discovered.[53]

Moreover, the records show that the petitioner is not as blameless as he claimed to be. In 1979 and 1980, he was suspended by the respondent for several company infractions, which the petitioner did not deny. It must also be stressed that when an employee accepts a promotion to a managerial position or to an office requiring full trust and confidence, he gives up some of the rigid guaranties available to an ordinary worker. Infractions which, if committed by others, would be overlooked or condoned or penalties mitigated may be visited with more serious disciplinary action. *(Metro Drug Corporation vs. NLRC, 143 SCRA 132 [1986]).*[54]

It cannot be over emphasized that there is no substitute for honesty for sensitive positions which call for utmost trust. Fairness dictates that the respondent should not be allowed to continue with the employment of the petitioner who has breached the confidence reposed on him. Unlike other just causes for dismissal, trust in an employee, once lost, is difficult, if not impossible, to regain. *(Salvador vs. Philippine Mining Service Corporation, 395 SCRA 729 [2003])*.[55] There can be no doubt that the petitioner's continuance in the extremely sensitive fiduciary position of Chief Purser would be patently inimical to the respondent's interests.[56] It would be oppressive and unjust to order the respondent to take him back, for the law, in protecting the rights of the employee, authorizes neither oppression nor self-destruction of the employer. *(San Miguel Corporation vs. NLRC, 115 SCRA 329 [1982])*.[57]

Anent the petitioner's request for separation pay, the Court is constrained to deny the same. Well-settled is the rule that separation pay shall be allowed only in those instances where the employee is validly dismissed for causes other than serious misconduct or those reflecting on his moral character. *(PLDT vs. NLRC, 164 SCRA 671 [1988])*.[58] Inasmuch as reason for which the petitioner was validly separated involves his integrity, which is especially required for the position of purser, he is not worthy of compassion as to deserve at least separation pay for his length of service. *(Pacaña vs. NLRC, 172 SCRA 473 [1989])*.[59]

WHEREFORE, the petition is **DENIED** and the assailed Decision and Resolution of the Court of Appeals are hereby **AFFIRMED** in toto. No costs.

SO ORDERED.

PUNO, *J.*, *Chairman*, AUSTRIA-MARTINEZ, CALLEJO, SR., TINGA, and CHICO-NAZARIO, *JJ.*, concur.

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[1] Records, p. 17.
[2] Id. at 28.
[3] Id. at 7.
[4] Id. at 17.

[5] Id.
[6] Id. at 20.
[7] Id. at 71.
[8] Exhibit "5." A set is composed of four (4) duplicate originals: White for Office Copy; Yellow for Passenger Copy; Light Green for File Copy; and, Pink for Gangway Pass.
[9] Records, p. 18.
[10] Id. at 27.
[11] Id.
[12] Id.
[13] Id. at 72.
[14] Id. at 11.
[15] Id. at 187.
[16] Id. at 9-12.
[17] Id. at 4.
[18] Id. at 34-35.
[19] Id. at 28.
[20] Id. at 287-288.
[21] Id. at 291.
[22] Id. at 301.
[23] Id. at 318.
[24] Id. at 366.
[25] Id. at 366.
[26] Id. at 364-365 (Emphasis ours).
[27] Id. at 367.
[28] Id. at 387.
[29] Id. at 389.
[30] CA Rollo, p. 3.
[31] 295 SCRA 494 (1998).
[32] CA Rollo, p. 166.
[33] Penned by Associate Justice Bernardo P. Abesamis (retired), with Associate Justices Alicia L. Santos (retired) and Josefina Guevara-Salonga, concurring; Id. at 227-234.
[34] Id. at 230-232.
[35] Id. at 232-233.
[36] Id. at 235.
[37] Id. at 256.
[38] Rollo, pp. 13-14.
[39] Id. at 17.
[40] Id. at 17-18.
[41] Id. at 168-171.
[42] As provided for in the Labor Code, Art. 282. An employer may terminate an employment for any of the following causes:

x x x x x x x x x

(c) Fraud or willful breach of the trust reposed in him by his employer or his duly-authorized representative. x x x
[43] Caoile vs. NLRC, 299 SCRA 76 (1998).

[44] Kwikway Engineering Works vs. NLRC, 195 SCRA 526 (1991), citing Lamsan Trading vs. Leogardo, 144 SCRA 571 (1986); New Frontier Mines, Inc. vs. NLRC, 129 SCRA 502 (1984); Associated Citizens Bank vs. Ople, 103 SCRA 130 (1981).
[45] Caoile vs. NLRC, supra.
[46] Pearl S. Buck Foundation, Inc. vs. NLRC, 182 SCRA 446 (1990).
[47] Caoile vs. NLRC, supra.
[48] Rollo, pp. 14-15.
[49] PAL vs. PALEA, 57 SCRA 489 (1974); Gelmart Industries Phils., Inc. vs. NLRC, 176 SCRA 295 (1989); Itogon-Suyok Mines, Inc. vs. NLRC, 117 SCRA 523 (1982).
[50] Rollo, p. 16.
[51] Gonzales vs. NLRC, 355 SCRA 195 (2001).
[52] Flores vs. NLRC, 219 SCRA 350 (1993).
[53] Records, p. 87.
[54] Metro Drug Corporation vs. NLRC, 143 SCRA 132 (1986).
[55] Salvador vs. Philippine Mining Service Corporation, 395 SCRA 729 (2003).
[56] Id. at 730.
[57] San Miguel Corporation vs. NLRC, 115 SCRA 329 (1982).
[58] PLDT vs. NLRC, 164 SCRA 671 (1988).
[59] Pacaña vs. NLRC, 172 SCRA 473 (1989).