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SO ORDERED.

Puno (Chairman), Austria-Martinez, Tinga, and *Chico-Nazario, JJ.*, concur.

EN BANC

[A.M. No. 2004-33-SC. August 24, 2005]

CONCERNED EMPLOYEE, *complainant, vs.* **MR. REYNALDO B. GENEROSO, SC Supervising Judicial Staff Officer, Systems Planning and Project Management, MISO,** *respondent.*

SYLLABUS

1. **POLITICAL LAW; ADMINISTRATIVE LAW; REPUBLIC ACT NO. 6713 (CODE OF CONDUCT AND ETHICAL STANDARDS FOR PUBLIC OFFICIALS AND EMPLOYEES); ENUNCIATES THE STATE'S POLICY OF PROMOTING A HIGH STANDARD OF ETHICS AND UTMOST RESPONSIBILITY IN THE PUBLIC SERVICE.—** Republic Act 6713, otherwise known as the Code of Conduct and Ethical Standards for Public Officials and Employees, enunciates the State's policy of promoting a high standard of ethics and utmost responsibility in the public service. Section 4 (c) thereof specifically provides: (c) Justness and sincerity. – Public officials and employees shall remain true to the people at all times. They must act with justness and sincerity x x x They shall at all times respect the rights of others, and shall refrain from doing acts contrary to law, good morals, good customs, public policy, public order, public safety and public interest.

2. **ID.; ID.; CODE OF CONDUCT FOR COURT PERSONNEL; STRESSES THAT EMPLOYEES OF THE JUDICIARY SERVE AS SENTINELS OF JUSTICE.—** The Code of Conduct for Court Personnel on the other hand stresses that

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employees of the judiciary serve as sentinels of justice and any act of impropriety on their part immeasurably affects the honor and dignity of the judiciary and the people's confidence in it. No other office in the government service exacts a greater demand for moral righteousness and uprightness from an employee than in the judiciary. Hence, everyone involved in the administration of justice, from the lowliest employee to the highest official, ought to live up to the strictest standard of honesty, integrity and uprightness.

3. **ID.; ID.; UNIFORM RULES ON ADMINISTRATIVE CASES IN THE CIVIL SERVICE; DISHONESTY AND FALSIFICATION; A COURT EMPLOYEE MISDECLARED IN HIS BUREAU OF INTERNAL REVENUE (BIR) WITHHOLDING EXEMPTION CERTIFICATES THE CORRECT NUMBER OF HIS QUALIFIED DEPENDENT CHILDREN.—** [R]espondent categorically admitted having, since 1993 up to 1997, been falsifying his BIR withholding exemption certificates by indicating therein that he had two qualified dependent children, when he had only one child at the time. He perpetrated this malicious scheme of depriving the government of the lawful tax due on his income for five consecutive years. Incredibly, he now has the gall to impress upon this Court that he had no intention to defraud the government *("Wala talaga akong balak na manlinlang sa gobyerno"*). x x x That he was the breadwinner of his family at the time he had been committing the acts of falsification did not excuse him from disclosing the correct information in his BIR withholding exemption certificates and paying the correct amounts which rightfully were due the government. Neither did his alleged intense desire to have a son justify his transgression of the law.

4. **ID.; ID.; ID.; ID.; ID.; AN ERRING EMPLOYEE WAS DISMISSED FROM THE SERVICE.—** Under Section 52 (A) (1) and (6), Rule IV of the Uniform Rules on Administrative Cases in the Civil Service, dishonesty and falsification of official document are grave offenses punishable by dismissal from the service for the first offense. This Court has not hesitated to impose such extreme punishment on employees found guilty of grave offenses. In recent cases, this Court has held that the use of a false certificate in order to facilitate promotion constitutes an act of dishonesty under Civil Service Rules, and dismissed the erring employee on that ground; a clerk who was found to

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have falsified her daily time records was dismissed from the service, albeit it was her first offense; and a utility worker who stated in his personal data sheet that he did not have any pending administrative/criminal case was likewise dismissed, with forfeiture of all benefits, excluding unused leave credits. Given the depravity and wantonness of respondent's acts, there is absolutely no reason why he should be treated differently. By the way, his administrative liability is without prejudice to criminal liability.

D E C I S I O N

PER CURIAM:

At bar is an anonymous administrative complaint filed against Reynaldo B. Generoso (respondent), Supervising Judicial Staff Officer, Systems Planning and Project Management, Management Information Systems Office (MISO), Supreme Court, for dishonesty and falsification of official document.

In a letter-complaint[1] dated September 27, 2004 addressed to Chief Justice Hilario G. Davide, Jr., a concerned employee alleged that respondent falsified his income tax return, one of the documents he had to accomplish in relation to his appointment with this Court in 1993, by therein declaring two qualified dependent children when in truth, at that time, he only had one child. The letter-complaint so narrates as follows:

x x x Matagal na pong kumakalat ang balitang itong si Mr. Generoso ay nagpalsika ng kanyang income tax return. Simula po nung siya ay manungkulan sa Korte Suprema ay idinedeklara na niyang dalawa ang kanyang "qualified dependent children," sina Jeanelle at Joselito.

Ang katotohanan po, noong 1993, nang magsimula ang kanyang panunungkulan sa MISO, ***iisa pa lamang ang anak ni Mr. Generoso — si Jeanelle. Si Joselito ay kathang-isip lamang*** *at inilalagay niya bilang "dependent" upang makaiwas sa pagbayad ng tamang buwis. x x x*

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[1] *Rollo* at 20-21.

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Ipinangangalandakan niya ang panlolokong ito, malakas daw kasi siya sa BIR, kung saan ay may kapatid daw siyang nagtatrabaho. x x x

x x x *x x x* *x x x*

*Maari pong tama na ngayon ang kanyang idinideklarang "dependents" dahil tatlo na po ang anak ni Mr. Generoso. Gayunpaman, hindi maitatama ng pagiging tapat niya ngayon ang katiwaliang nagawa niya noon, di po ba? At bilang kawani ng pamahalaan**, labag sa Code of Conduct ang ginawa niyang ito**. Nararapat lamang na siya ay managot sa panloloko niya sa ating pamahalaan.*

x x x *x x x* *x x x*[2] (Emphasis in the original)

Attached to the letter-complaint was a purported photocopy of respondent's Bureau of Internal Revenue (BIR) Form No. W-4 (Employee's Withholding Exemption Certificate)[3] dated February 3, 1993 where it was indeed stated that Jeanelle Y. Generoso and Joselito Y. Generoso were respondent's qualified dependent children.

By Indorsement[4] of October 5, 2004, the Office of the Chief Justice referred the letter-complaint to Atty. Ma. Carina M. Cunanan, Acting Chief Administrative Officer, Office of Administrative Services (OAS), for appropriate action.

An identical letter-complaint[5] was received by the Clerk of Court, Atty. Luzviminda D. Puno, on October 5, 2004 which was likewise referred to the OAS.

By Memorandum[6] of October 6, 2004, Atty. Cunanan directed respondent to file his comment/explanation to the letter-complaint within five (5) days from receipt.

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[2] *Id*. at 20.

[3] *Id*. at 22.

[4] *Id*. at 19.

[5] *Id*. at 14-15.

[6] *Id*. at 13.

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By letter-comment[7] dated October 12, 2004 addressed to Atty. Cunanan, respondent admitted that indeed he perpetrated the falsification charge against him, he explaining that being the breadwinner at the time, he needed to augment his income to meet the needs of his family. Besides, he was eager to still have one more son "*kahit sa kathang isip lamang,*" thinking that his wife would no longer bear a child as she was taking goiter medication which would affect her fertility. He expressed regret, however, and begged the sympathy of the Court, he claiming that he had rectified his wrongdoing *beginning the year 1998* by deleting the name of Joselito as his dependent and replacing it with the name of his second daughter, Gilliane Jean, who was born on February 14, 1998.

The following is respondent's detailed explanation for his questioned acts:

Noong Enero 1993, ay natanggap po ako dito sa Korte Suprema bilang isang Computer Maintenance Technologist I, *at ang* gross income *ko po sa isang taon ay ₱62,412.00. Kinailangan ko pong magfill-up ng mga dokumento para sa aking* appointment. *Isa na po dito ang* W4 *ng* BIR, *kung saan kailangang ilagay ang aking mga anak bilang* dependents.

Noong panahon pong iyon (ng nakapasok ako sa Korte Suprema) ay may nakapagsabi sa akin na pwede daw po akong magdagdag ng dependent *ko, maliban sa tunay kong anak, sa* BIR *para lumiit ang ikakaltas na buwis sa aking sahod. Kaya idinagdag ko ang pangalang* "Joselito" *sa aking* BIR W4 form *pansamantala dahil naisip ko po na hindi magiging sapat ang sahod ko at sa ganoong paraan ay makakadagdag ng kaunti sa panggastos sa araw-araw ng aking pamilya. Dahil noong nakapasok ako sa Korte Suprema ay ako lang po ang nagtatrabaho. Bukod pa po noong panahong yaon, ay sabik akong magkaroon ng anak na lalaki kahit sa kathang isip lamang. Di ko po kasi inakalang magkakaanak pa kami dahil ang asawa ko po ay nagkaroon ng goiter at naapektohan ang panganganak niya dahil sa ininom niyang gamot.*

Noong Pebrero 14, 1998, nagkaanak po kami ng isang babae. Naisip ko, napakabait talaga sa amin ng Diyos dahil binigyan pa po

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[7] *Id.* at 5-6.

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kami uli ng supling at naisip ko rin na binigyan ako ng pagkakataong maituwid ang aking pagkakamali. Labis po akong ginambala ng aking konsensiya dahil sa aking nagawa. Kaya simula 1998, *inalis ko na po ang pangalang* "Joselito" *sa lahat ng aking mga papeles at pinalitan ko ng pangalang* Gilliane Jean, *na pangalawa naming anak. Noong panahong yaon, wala pa pong nagsusumbong kaugnay sa ginawa ko, subalit kusang loob kong inayos ang lahat. x x x*

x x x x x x x x x

Kelan may ay hindi ko po ipinangangalandakan ang nagawa kong pagkakamali sa dahilang may kapatid ako sa BIR, *tulad ng sinasabi niya sa kanyang sulat. x x x Kung gusto ko po talagang mandaya ng tuluy-tuloy sa gobyerno, hindi ko na po sana tinanggal ang pangalang* "Joselito" *bilang aking* dependent *kahit na may pangalawa na akong anak para mas lalong mababawasan ang aking binabayarang buwis.*

x x x x x x x x x

Lubos po akong nagsisisi sa aking ginawa. Kung kaya't bago pa man maireport ito, tinanggal ko na po ang pangalang "Joselito" *bilang* dependent *ko noong 1998 ng binigyan kami ng Diyos ng isa pang anak. Wala talaga akong balak manlinlang sa gobyerno. Nagawa ko lang iyon dahil sa pangangailangang pinansiyal, bilang isang padre de pamilya at sa kagustohan kong magkaroon ng anak na lalaki.* x x x

x x x x x x x x x[8] (Italics supplied).

To respondent's Comment, he attached photocopies of documents required for his continued employment with this Court where, so he claimed, he reflected the correct number of his children, to wit: BIR Form No. 2316 (Certificate of Compensation/Tax Withheld)[9] for the year *2002*, BIR Form No. 1700 (Annual Income Tax Return)[10] for the year *1999* and his Sworn Statement of Assets, Liabilities and Net Worth[11] for the year 1997 filed on April 7, *1998*.

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[8] *Ibid*.

[9] *Id*. at 7.

[10] *Id*. at 8.

[11] *Id*. at 9.

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Respondent also appended to his letter-comment photocopies of documents pertinent to his prior employment with private agencies where he declared only Jeanelle Y. Generoso as his child, for the purpose of showing that he committed no falsification before his stint with this Court:[12] his Income Tax Return[13] for the year *1991*, BIR Form No. W-4[14] for the year *1988*, his undated Social Security System Member's Data Change or Addition Report[15] and a Designation of Beneficiary form[16] dated August 24, *1988*.

By Memorandum[17] of November 24, 2004, the OAS, through Deputy Clerk of Court and Chief Administrative Officer Eden T. Candelaria, found respondent guilty of dishonesty and falsification of official document and recommended that he be meted the penalty of dismissal from the service with forfeiture of all retirement benefits.

The OAS reasoned:

> It is not amiss to state that what Mr. Generoso did was an absolute falsehood.
>
> In the case of *Relucio vs. Civil Service Commission*, G.R. 147182, [November 21,] 2002, the Court held:
>
> > "Dishonesty connotes a disposition to lie, cheat or defraud. On the other hand, the elements of falsification are as follows: (a) the offender makes in a document statements in a narration of facts; (b) the offender has a legal obligation to disclose the truth of the facts narrated; (c) the facts narrated by the offender are absolutely false; and, (d) the perversion of truth in the narration of facts was made with the wrongful intent of injuring a third person."

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[12] *Id*. at 5.

[13] *Id*. at 10.

[14] *Id*. at 11.

[15] *Id*. at 12.

[16] *Id*. at 13.

[17] *Id*. at 1-4.

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By intentionally declaring incorrect information with the end view of gaining some benefit for himself, he caused damage to the Court which ultimately caused damage to the government. Undoubtedly, his act constitutes **Dishonesty** *and, at the same time,* **Falsification of Official Document** because of the presence of all the elements of the said offense in the instant case.

His explanation that he merely wanted to have a son at that time which reason prompted him in declaring a fictitious child in his W-4 Form, is not just very flimsy but is totally absurd. *No amount of good faith or explanation would justify his act of going to the extent of falsifying an official document in order to fulfill his desire to have a son*. No one would declare the existence of a fictitious child unless he has to benefit from it, monetary or otherwise.

The reprehensible act of Mr. Generoso exacts from the Court the need to exercise its disciplining authority over Mr. Generoso. The ultimate facts constituting the charge against Mr. Generoso are readily verifiable from his records in this Office. The same could have been easily established by proving the authenticity of the W4 attached to the complaint. However, the same was even made easier by the unequivocal admission of Mr. Generoso. *His admission is more than the proof of evidence required in administrative cases, that is, substantial evidence.*

x x x x x x x x x

This Office cannot ascribe to his plead (*sic*) for exoneration involving humanitarian consideration as he did it only for the benefit of his family. More than ever he should have been an exemplar and model to them. Neither does the fact that he rectified it already matter to this Office. *For five long years, he made the Court believe that he was legally entitled to the personal exemption of two (2) children* when in truth and in fact he had only one. That alone raises serious doubts to his integrity. Having admitted the act of falsifying equally established his guilt for Dishonesty, which infirmed his integrity especially so that he is serving the highest Court. His act typified him as *wanting in character* required to be possessed by Court officers and personnel. x x x

x x x x x x x x x

Furthermore, not even his long service with the Court consisting of eleven (11) years, which he invoked in his comment, may serve to mitigate the penalty imposable on him because of the depravity of

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his offense. Rather, it bears stressing that *out of those eleven years, Mr. Generoso had deprived the government of its rightful income for five straight years to its prejudice*. That was a clear case of tax evasion. (Emphasis and italics supplied).

x x x x x x x x x[18]

The OAS findings are well-taken.

Republic Act 6713, otherwise known as the Code of Conduct and Ethical Standards for Public Officials and Employees, enunciates the State's policy of promoting a high standard of ethics and utmost responsibility in the public service. Section 4 (c) thereof specifically provides:

(c) Justness and sincerity. — Public officials and employees shall remain true to the people at all times. They must act with justness and sincerity x x x They shall at all times respect the rights of others, and shall refrain from doing acts contrary to law, good morals, good customs, public policy, public order, public safety and public interest.

The Code of Conduct for Court Personnel[19] on the other hand stresses that employees of the judiciary serve as sentinels of justice and any act of impropriety on their part immeasurably affects the honor and dignity of the judiciary and the people's confidence in it.

No other office in the government service exacts a greater demand for moral righteousness and uprightness from an employee than in the judiciary.[20] Hence, everyone involved in the administration of justice, from the lowliest employee to the highest official, ought to live up to the strictest standard of honesty, integrity and uprightness.[21]

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[18] *Id*. at 2-4.

[19] A.M. No. 03-06-13-SC.

[20] *Civil Service Commission v. Sta. Ana*, 386 SCRA 1, 8 (2002) (citation omitted).

[21] *Sañez v. Rabina*, 411 SCRA 236, 240 (2003) (citations omitted).

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In the present case, as reflected above, respondent categorically admitted having, since 1993 up to 1997, been falsifying his BIR withholding exemption certificates by indicating therein that he had two qualified dependent children, when he had only one child at the time. He perpetrated this malicious scheme of depriving the government of the lawful tax due on his income for five consecutive years. Incredibly, he now has the gall to impress upon this Court that he had no intention to defraud the government *("Wala talaga akong balak na manlinlang sa gobyerno"*).[22]

That he was the breadwinner of his family at the time he had been committing the acts of falsification did not excuse him from disclosing the correct information in his BIR withholding exemption certificates and paying the correct amounts which rightfully were due the government. Neither did his alleged intense desire to have a son justify his transgression of the law.

That he rectified his acts after the lapse of five long years when a second daughter was born on February 14, 1998 does not spare him the dire consequences of his actions.

His plea for mitigation of liability "*para sa aking mga mahal sa buhay na silang magdurusa kung ano ang aking maging kasapitan*"[23] inspires neither sympathy nor understanding. Surely he knew that his annual act of defrauding the government by falsely claiming to have a second child in a public document in order to obtain more tax benefits is despicable and merits severe punishment. It bears noting that the EMPLOYEE'S WITHHOLDING EXEMPTION CERTIFICATE contains the following declaration:

I DECLARE UNDER THE PENALTIES OF PERJURY THAT THIS CERTIFICATE HAS BEEN MADE IN GOOD FAITH, VERIFIED BY ME AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, IS TRUE AND CORRECT, PURSUANT TO THE

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[22] *Rollo* at 6.

[23] *Ibid*.

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PROVISIONS OF THE NATIONAL INTERNAL REVENUE CODE, AS AMENDED, AND THE REGULATIONS ISSUED UNDER AUTHORITY THEREOF.

That dishonesty and falsification are malevolent acts that have no place in the judiciary,[24] it cannot be gainsaid.

Under Section 52 (A) (1) and (6), Rule IV of the Uniform Rules on Administrative Cases in the Civil Service,[25] dishonesty and falsification of official document are grave offenses punishable by dismissal from the service for the first offense.[26]

This Court has not hesitated to impose such extreme punishment on employees found guilty of grave offenses.[27] In recent cases, this Court has held that the use of a false certificate in order to facilitate promotion constitutes an act of dishonesty under Civil Service Rules, and dismissed the erring employee

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[24] *Re: Alleged Violation by Mr. Efren Ascrate of Civil Service Rules on Absenteeism and Tardiness,* 441 SCRA 451, 459 (2004) (citation omitted), *Ratti v. Mendoza-De Castro,* 435 SCRA 11, 21 (2004) (citation omitted), *Re: Administrative Case for Dishonesty and Falsification of Official Document: Benjamin R. Katly*, 426 SCRA 236, 242 (2004) (citation omitted), Civil *Service Commission v. Sta. Ana,* 386 SCRA 1, 11 (2002) (citation omitted).

[25] Promulgated by the Civil Service Commission through Resolution No. 99-1936 dated August 31, 1999 and implemented by CSC Memorandum Circular No 19, series of 1999.

[26] *Dipolog v. Montealto,* 443 SCRA 465, 477 (2004), *Administrative Case for Dishonesty and Falsification of Official Document Against Noel V. Luna, SC Chief Judicial Staff Officer,* 418 SCRA 460, 467 (2003) (citation omitted), *Madrid v. Quebral,* 413 SCRA 1, 10 (2003), *Sañez v. Rabina,* 411 SCRA 236, 240 (2003), *Office of the Court Administrator v. Sirios,* 410 SCRA 35, 38 (2003) (citations omitted), *De Guzman v. Delos Santos,* 394 SCRA 210, 219 (2002).

[27] *Re: Alleged Violation by Mr. Efren Ascrate of Civil Service Rules on Absenteeism and Tardiness,* 441 SCRA 451, 461 (2004) (citations omitted), *Pimentel v. De Leoz*, 400 SCRA 193 (2003), *De Guzman v. Delos Santos,* 394 SCRA 210 (2002), *Civil Service Commission v. Sta. Ana,* 386 SCRA 1, 11 (2002) (citations omitted), *Court Administrator v. Abdullahi,* 379 SCRA 521, 529 (2002) (citation omitted).

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on that ground; a clerk who was found to have falsified her daily time records was dismissed from the service, albeit it was her first offense; and a utility worker who stated in his personal data sheet that he did not have any pending administrative/criminal case was likewise dismissed, with forfeiture of all benefits, excluding unused leave credits.[28]

Given the depravity and wantonness of respondent's acts, there is absolutely no reason why he should be treated differently. By the way, his administrative liability is without prejudice to criminal liability.

This Court's exhortation on the exacting standards required of its employees in *Re: Administrative Case for Dishonesty Against Elizabeth Ting and Angelita C. Esmerio*[29] bears reiterating:

> By reason of the nature and function of the Supreme Court, officials and employees of the highest court of the land must be role models in the faithful observance of the constitutional tenet that public office is a public trust. We have repeatedly emphasized that every employee of the judiciary should be an example of integrity, uprightness and honesty as the image of the Supreme Court is mirrored in the conduct, not only of the Justices, but of every man and woman working thereat. Any act which diminishes or tends to diminish the faith of the people in the judiciary should not be countenanced. We x x x impose the utmost penalty of dismissal for even the slightest breach of duty by, and the slightest irregularity in the conduct of, said officers and employees, if so warranted. Such breach and irregularity detract from the dignity of the highest court of the land and erode the faith of the people in the judiciary.

WHEREFORE, respondent Reynaldo B. Generoso, SC Supervising Judicial Staff Officer, Systems Planning and Project Management, MISO, is found *GUILTY* of dishonesty and falsification of official document. He is hereby *DISMISSED* from the service with forfeiture of all benefits and privileges

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[28] *Ratti v. Mendoza-De Castro,* 435 SCRA 11, 20 (2004) (citations omitted).

[29] A.M. No. 2001-7-SC & No. 2001-8-SC, July 22, 2005.

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except accrued leave credits, if any, with prejudice to re-employment in any branch or instrumentality of the government, including government-owned or controlled corporations and financial institutions.

This decision is immediately executory.

SO ORDERED.

Davide, Jr., C.J., Puno, Panganiban, Quisumbing, Ynares-Santiago, Sandoval-Gutierrez, Carpio, Austria-Martinez, Corona, Carpio Morales, Callejo, Sr., Azcuna, Tinga, Chico-Nazario, and *Garcia, JJ.,* concur.

FIRST DIVISION

[A.C. No. 6708. August 25, 2005]
(CBD Case No. 01-874)

FELICITAS S. QUIAMBAO, *complainant, vs.* **ATTY. NESTOR A. BAMBA**, *respondent.*

SYLLABUS

1. LEGAL ETHICS; CODE OF PROFESSIONAL RESPONSIBILITY; THE LAWYER AND THE CLIENT; RULE AGAINST CONFLICTING INTERESTS; RATIONALE.— Rule 15.03, Canon 15 of the Code of Professional Responsibility provides: "A lawyer shall not represent conflicting interests except by written consent of all concerned given after a full disclosure of the facts." This prohibition is founded on principles of public policy and good taste. In the course of a lawyer-client relationship, the lawyer learns all the facts connected with the client's case, including the weak and strong points of the case. The nature of that relationship is, therefore, one of trust and confidence of the highest degree. It behooves lawyers not only