

## EN BANC

**[ A.M. NO. 2005-22-SC, May 31, 2006 ]**

**RE: DISHONESTY AND/OR FALSIFICATION OF OFFICIAL  
DOCUMENT OF MR. ROGELIO M. VALDEZCO, JR., SC  
SUPERVISING JUDICIAL STAFF OFFICER, ACCOUNTING  
DIVISION, FISCAL MANAGEMENT AND BUDGET OFFICE (FMBO).**

### R E S O L U T I O N

**GARCIA, J.:**

This refers to a Memorandum<sup>[1]</sup> of Atty. Eden T. Candelaria, Chief Administrative Officer, Office of the Administrative Services (OAS), dated November 9, 2005, for then Chief Justice Hilario G. Davide, Jr. concerning the charge of falsification of Daily Time Record (DTR) allegedly committed by respondent Rogelio M. Valdezco, Jr., Supervising Judicial Staff Officer, Accounting Division, Fiscal Management and Budget Office (FMBO).

Records yield the following facts:

As recommended by the OAS in a Memorandum<sup>[2]</sup> of June 21, 2005, then Chief Justice Hilario G. Davide, Jr. approved the request of respondent and nine (9) other Court employees to render overtime services effective June 27, 2005 to July 19, 2005. Included in the approval was the entitlement of said employees to compensator time-off equivalent to the number of hours they earned as overtime services subject to the condition that overtime services shall be from 5:00 p.m. to 8:00 p.m. on weekdays and 8:00 a.m. to 4:00 p.m. on Saturdays, Sundays and holidays.

Pursuant to the approved overtime scheme, respondent filed, on August 9, 2005, an Application for Leave<sup>[3]</sup> therein availing compensatory time-off for his absences incurred on July 5, 15, 25, August 5 and 8, 2005. Appended to said leave application was respondent's DTR for the months of June and July, 2005 reflecting overtime services purportedly rendered, albeit without the supporting time-outs during office hours, and the corresponding time-ins for such services.

In a Memorandum<sup>[4]</sup> dated August 31, 2005, Ms. Ursula Editha O. San Pedro, FMBO Chief Accountant, informed respondent about his failure to swipe his ID in the Chronolog Time Recorder Machine (CTRM) for office time-out for regular hours and time-in on weekday overtime services rendered, for which reason his request for approval of his DTR for July was not acted upon. In the same Memorandum, Ms. San Pedro directed respondent to explain his omission within twenty-four (24) hours from notice.

In another Memorandum, Ms. San Pedro apprised OAS Chief Administrative Officer Eden T. Candelaria about the action taken on respondent's leave application. She

also informed Atty. Candelaria that respondent was, at the time, enrolled in the College of Law of the Pamantasan ng Lungsod ng Maynila (PLM), inviting particular attention to the fact that "he [respondent] has classes on the dates where he rendered overtime services."

Thereafter, the OAS required respondent to submit his comment on allegations contained in the Memorandum immediately adverted to above.

In his letter-comment dated September 22, 2005,<sup>[5]</sup> respondent admitted failing to swipe his chronolog ID for the time-out and time-in for weekday overtime services. As a measure to justify his failure, respondent referred to the same practice he observed in the paid overtime services made on February 2, 2005 which the Internal Audit Division then approved. Respondent also alleged being unaware of any difference between the procedure for claiming overtime services with pay and overtime with compensatory time-off. As regards the contested dates (July 2, 6, 7, 9, 11, 12, 13, 14, 16, 18 and 19, 2005),<sup>[6]</sup> respondent drew attention to his corresponding Monday to Saturday school attendance which, according to him, was marred by "relentless tardiness", "missed classes" and absences. Pressing on, he described his first afternoon class as "very light and manageable", with a professor who is "not at all strict in attendance". Respondent's statement that "the time-out reflected in [his] DTR are all true" sums up his explanation, although he hastened to add that he never benefited from the contested overtime services rendered since his application for compensatory time-off was disapproved in the first place.

On November 9, 2005, the OAS submitted a Memorandum<sup>[7]</sup> to the Court with the following observations and findings:

Mr. Valdezco's [self-serving] reason cannot be given credence to justify his claim for alleged overtime services he rendered for the period from 27 June to 19 July 2005. .... A careful examination of his daily Time Record (DTR) for the month of July 2005, reveals that indeed he rendered overtime services but school records also show that he had classes on the same dates/periods at the PLM. It should be noted that he was given the authority to render overtime "*for a maximum of three (3) hours only on weekdays which shall start at 5:00 p.m. and end at 8:00 p.m.*" In other words, he needs to register his time-out first for office hours before he registers his time-in before the start of his overtime service. By doing so, the actual number of hours rendered in overtime can be easily determined.

Perusal of the records tends to show that Mr. Veldezco committed an irregularity in claiming for overtime services rendered as reflected in his DTRs since no basis for overtime services rendered can attest whether he actually rendered the alleged overtime services as recommended by Ms. San Pedro on the details of action on application for leave.

Administrative Circular No. 18-2005 provides that:

xxx xxx xxx

WHEREAS, under the Joint Circular, in lieu of overtime pay, the employees may use as "time-off" the accrued number of hours

of overtime service they rendered.

xxx xxx xxx

Mr. Valdezco should be reminded that the authority to render overtime services was approved on the basis of his request "for the period effective upon approval hereof up to 19 July 2005 x x x subject to the condition that they start their overtime work at 5:00 p.m. during the weekdays."

Although it is not expressly provided in the said authority ... that he has to register first his time-out for office hours before rendering any overtime and his time-in for the actual overtime, he nevertheless committed a fraud in claiming for his overtime services when in fact he did not render overtime services but actually attended his law classes at the PLM. The fact that he did not inform his Office at the time he requested for authority to render overtime creates a prima facie presumption of an irregularity with the end view of gaining some benefits for himself thereby causing damage to the Court and ultimately to the government. Clearly, from the very start there was a deliberate intent to defraud the Court. Classes usually start in the second week of June and at the time he requested his authority to render overtime services, he was already enrolled. x x x.

As to his defense, that he entirely based his action on the same practice as that of overtime with compensation or expense allowance, he erroneously relied on it. Even granting that he relied his actions on his previous practice, then why did Ms. San Pedro disapprove his application for leave vis-à-vis his alleged overtime services? Was it because of his mere failure to observe office rules and regulations or was it the timely discovery of the irregularity in registering his overtime service for the period from 27 June to 19 July 2005 when such dates/periods were believed he was attending his classes at the PLM?

Of the two assumptions mentioned, the latter is more persuasive as it was sufficiently proven by the facts and evidence, coupled with his admission. Good faith or mere judgmental error cannot be appreciated to exonerate him administratively for dishonesty. Thus, when the irregularity was unearthed, his succeeding claim for compensatory time-off was disapproved. For sure, his request for authority to render overtime services will be denied if such information is made known to this Office earlier. His act of not informing his supervisor or this Office that he is officially enrolled and that he is attending his law classes after office hours at the PLM when he applied for the authority to render overtime services is a blatant act of committing dishonesty. His claim that he is entitled to compensatory time-off equivalent to the number of hours he earned as a result of his overtime services for the period from 27 June to 19 July 2005 when in truth he is attending his classes on the said dates constitutes an act of dishonesty. Mr. Valdezco, unfortunately failed to refute the same.