

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.

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

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

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^[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.

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 P62,412.00. 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 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

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. xxx 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 binabayaranang buwis.

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^[8] (Underscoring 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.

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."

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

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