



Interpreter III,<sup>1</sup> Branch 3, Regional Trial Court (RTC), Tuguegarao City, Cagayan for the months of April, May, and June 2019.

### *The Antecedents*

In the Letters dated May 22, 2019,<sup>2</sup> and October 18, 2019,<sup>3</sup> Imelda Theresa C. Natividad, Officer-in-Charge (OIC Natividad) of Branch 3, RTC, Tuguegarao City, Cagayan informed the Office of Administrative Services, Office of the Court Administrator (OCA), of the irregularities in Danao's DTRs for the months of April, May, and June 2019 (subject DTRs). In particular, OIC Natividad pointed out that the time-in and time-out entries indicated by Danao in the subject DTRs did not match with the records<sup>4</sup> maintained by the guards on duty, who were specifically tasked to monitor his attendance using a separate logbook.<sup>5</sup>

As OIC Natividad reported, the questionable entries in the subject DTRs are as follows:<sup>6</sup>

DATE	ENTRY	DTR	LOGBOOK
<b>APRIL [2019]</b>			
April 1, 2019	Afternoon ( <i>Time In</i> )	12:30	12:57
April 3, 2019	Morning ( <i>Time Out</i> )	12:00	10:58
April 4, 2019	Morning ( <i>Time Out</i> )	12:00	11:07
	Afternoon ( <i>Time In</i> )	12:30	13:48
April 10, 2019	Afternoon ( <i>Time In</i> )	12:30	15:37
April 15, 2019	Afternoon ( <i>Time In</i> )	12:30	13:54
April 16, 2019	Afternoon ( <i>Time In</i> )	2:20	14:18
April 24, 2019	Morning ( <i>Time Out</i> )	12:10	11:23
	Afternoon ( <i>Time In</i> )	12:30	14:19
April 25, 2019	Morning ( <i>Time Out</i> )	12:00	10:54
April 30, 2019	Morning ( <i>Time Out</i> )	12:00	11:24
	Afternoon ( <i>Time In</i> )	12:30	15:46
<b>MAY [2019]</b>			
May 2, 2019	Morning ( <i>Time Out</i> )	12:00	11:00
May 7, 2019	Morning ( <i>Time Out</i> )	12:00	10:28
	Afternoon ( <i>Time In</i> )	12:30	14:25
May 8, 2019	Morning ( <i>Time Out</i> )	12:00	10:46
May 14, 2019	Morning ( <i>Time Out</i> )	12:00	11:10
	Afternoon ( <i>Time In</i> )	12:30	14:13
May 15, 2019	Morning ( <i>Time Out</i> )	12:00	10:39
	Afternoon ( <i>Time In</i> )	12:30	13:31

<sup>1</sup> Court Interpreter II in some parts of the *rollo*.

<sup>2</sup> *Rollo*, p. 6.

<sup>3</sup> *Id.* at 3.

<sup>4</sup> *Id.* at 7.

<sup>5</sup> *Id.* at 26. JIB-OED's Report and Recommendation.

<sup>6</sup> *Id.* at 27.

JUNE [2019]			
June 3, 2019	Morning ( <i>Time Out</i> )	12:00	10:54
	Afternoon ( <i>Time In</i> )	12:30	13:28
June 7, 2019	Morning ( <i>Time Out</i> )	8:45	8:31
June 13, 2019	Morning ( <i>Time Out</i> )	10:30	10:27
	Afternoon ( <i>Time In</i> )	1:20	13:28
June 14, 2019	Morning ( <i>Time Out</i> )	12:00	10:36

The OCA initially acted upon the matter and subsequently referred it to the Judicial Integrity Board (JIB)<sup>7</sup> pursuant to Section 1 of Rule 140 of the Rules of Court, as further amended by A.M. No. 21-08-09-SC.<sup>8</sup>

Meanwhile, Danao tendered his resignation from his post in a Letter dated January 2, 2020,<sup>9</sup> addressed to then Court Administrator Jose Midas P. Marquez, now a Member of the Court, and explained that he and his family were migrating to Canada. The OCA proceeded with the processing of Danao’s resignation and thereafter removed him from the roster of court employees.<sup>10</sup>

Both the OCA and the JIB directed Danao to comment on the charge against him through issuances that were sent *via* registered mail and electronic mail. Despite the efforts, Danao failed to submit a comment as required.<sup>11</sup>

*The Report and Recommendation of the JIB*

In the Report<sup>12</sup> dated July 30, 2024, the JIB found Danao administratively liable for Serious Dishonesty, in line with the recommendation of Atty. James D.V. Navarrete, Acting Executive Director of the JIB, as stated in the Report and Recommendation<sup>13</sup> dated October 26, 2023.

The JIB opined as follows:

*First*, the precipitate resignation of Danao from his post did not render the present administrative case moot.<sup>14</sup>

<sup>7</sup> *Id.* at 26.

<sup>8</sup> Approved on February 22, 2022.

<sup>9</sup> *Rollo*, p. 19.

<sup>10</sup> *Id.* at 27–28, JIB-OED’s Report and Recommendation.

<sup>11</sup> *Id.* at 28.

<sup>12</sup> *Id.* at 37.

<sup>13</sup> *Id.* at 26–33.

<sup>14</sup> *Id.* at 34.

*Second*, Danao is guilty of Serious Dishonesty for falsifying the subject DTRs, as evidenced by the discrepancies between his time-in and time-out entries in the DTRs and those in the guards' logbook.<sup>15</sup>

And *third*, considering Danao's resignation from the service, the penalty of dismissal can no longer be imposed against him. In lieu thereof, Danao may be sanctioned with the forfeiture of all or part of his retirement benefits, except his accrued leave credits, the extent of which to be determined by the Court.<sup>16</sup>

Accordingly, the JIB made the following recommendations:

- 1) The Complaint against Isaac Pablo P. Danao, Court Interpreter III, Branch 3, Regional Trial Court, Tuguegarao City, Cagayan be RE-DOCKETED as a regular administrative matter; and
- 2) Respondent be found GUILTY of Serious Dishonesty; and be penalized with FORFEITURE of all or part of the benefits as the Supreme Court may determine, and DISQUALIFICATION from reinstatement or appointment to any public office, including government-owned or controlled corporations. *Provided, however*, that the forfeiture of benefits shall in no case include accrued leave credits.<sup>17</sup>

### *The Issue*

The issue for the Court's resolution is whether respondent should be held administratively liable for his actions.

### *The Ruling of the Court*

The Court adopts the findings of the JIB, with modification as to the designation of the offenses committed by respondent.

At the outset, the Court reiterates that respondent's precipitate resignation does *not*, as it should not, render the present administrative case moot or preclude a finding of administrative liability for which he may be held answerable for.<sup>18</sup> On the contrary, respondent's resignation during the pendency of the case, coupled with his refusal to participate in the proceedings, is a clear *indiciu*m of his guilt.<sup>19</sup>

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<sup>15</sup> *Id.* at 29.

<sup>16</sup> *Id.* at 36.

<sup>17</sup> *Id.* at 45.

<sup>18</sup> *Sandiganbayan v. Hermosisima*, A.M. No. SB-24-003-P, June 4, 2024. [Per Curiam, En Banc].

<sup>19</sup> *Id.*



Dishonesty is defined as “the concealment or distortion of truth, which shows [a] lack of integrity or a disposition to defraud, cheat, deceive, or betray and an intent to violate the truth.”<sup>20</sup> Simple Dishonesty, which is classified as a *less serious charge* under Section 15(g) of Rule 140, as further amended, becomes Serious Dishonesty, a *serious charge* under Section 14(c) of the same Rule, when it is qualified by *any* of the following circumstances:

- a. *The dishonest act causes serious damage and grave prejudice to the government.*
- b. The respondent gravely abused his authority in order to commit the dishonest act.
- c. Where the respondent is an accountable officer, the dishonest act directly involves property, accountable forms or money for which he is directly accountable and the respondent shows an intent to commit material gain, graft and corruption.
- d. The dishonest act exhibits moral depravity on the part of the respondent.
- e. The respondent employed fraud and/or falsification of official documents in the commission of the dishonest act related to his/her employment.
- f. The dishonest act was committed several times or in various occasions.
- g. The dishonest act involves a Civil Service examination, irregularity or fake Civil Service eligibility such as, but not limited to, impersonation, cheating and use of crib sheets.
- h. Other analogous circumstances.<sup>21</sup> (Italics supplied)

It is well-settled that making false entries in DTRs constitutes *both* serious dishonesty and falsification of official documents,<sup>22</sup> as the act involves the *deliberate misrepresentation of facts* in official records to deceive and obtain undue benefits. In *Judge Dojillo, Jr. v. Ching*,<sup>23</sup> the Court explained as follows:

Dishonesty is a serious offense which has no place in the [J]udiciary. *Each false entry in the DTR constitutes falsification and dishonesty.* The falsification of a DTR constitutes fraud involving government funds. It bears stressing that the DTR is used to determine the salary and leave credits accruable for the period covered thereby. *Falsifying one's DTR to cover up absences or tardiness automatically results in financial losses to the*

<sup>20</sup> *Judge Lasam v. Mamauag*, A.M. No. P-15-3342, July 30, 2024. [Per Curiam, En Banc].

<sup>21</sup> *Office of the Court Administrator v. Sicad*, 943 Phil. 86, 94–95 (2023). [Per Curiam, En Banc].

<sup>22</sup> *Judge Dojillo, Jr. v. Ching*, 612 Phil. 47, 56 (2009). *See also Judge Lasam v. Mamauag*, A.M. No. P-15-3342, July 30, 2024 [Per Curiam, En Banc]. [Per J. Carpio Morales, Second Division]

<sup>23</sup> *Id.*

*government because it enables an employee to receive salary and earn leave credits for services which were never rendered.*<sup>24</sup> (Italics supplied)

Here, there is no question that Danao committed serious dishonesty and falsification of official documents by deliberately misrepresenting his time of arrival and departure in the subject DTRs. The discrepancies between the DTRs and the logbook clearly demonstrate that respondent *repeatedly* falsified his time-in and time-out entries for the months of April, May, and June 2019, either to make it appear that he arrived earlier or left later than he actually did.

Like serious dishonesty, falsification of official documents is classified as a *serious charge* under Section 14(g) of Rule 140, as further amended. Under Section 17(1) of the same Rule, a serious charge is punishable by any of the following sanctions:

SECTION 17. *Sanctions.* —

- (1) If the respondent is guilty of a serious charge, any of the following sanctions shall be imposed:
  - (a) Dismissal from service, forfeiture of all or part of the benefits as the Supreme Court may determine, and disqualification from reinstatement or appointment to any public office, including government-owned or -controlled corporations. *Provided, however,* that the forfeiture of benefits shall in no case include accrued leave credits;
  - (b) Suspension from office without salary and other benefits for more than six (6) months but not exceeding one (1) year; or
  - (c) A fine of more than [PHP] 100,000.00 but not exceeding [PHP] 200,000.00.

Relatedly, Section 21 of Rule 140, as further amended, provides that “if a single act/omission constitutes more than one (1) offense, the Danao shall still be found liable for all such offenses, but shall, nonetheless, only be meted out with the appropriate penalty for the most serious offense.”

In *Judge Lasam v. Mamauag*,<sup>25</sup> the Court found the respondent guilty of serious dishonesty and falsification of official documents for having falsified his logbook entries and DTRs for nine months. As a consequence, the Court dismissed him from the service.

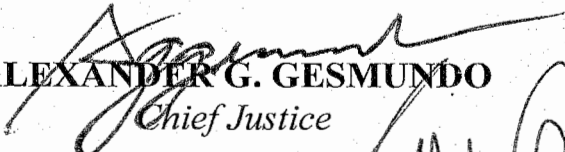
<sup>24</sup> *Id.* at 56.

<sup>25</sup> A.M. No. P-15-3342, July 30, 2024 [Per Curiam, En banc].

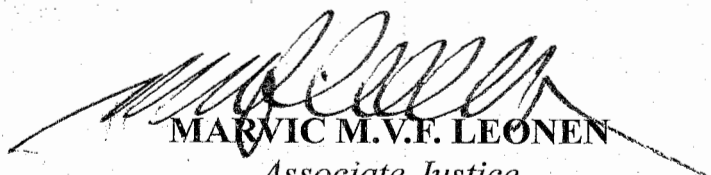
While the ruling in *Judge Lasam* squarely applies in the present case, the Court notes that the penalty of dismissal can no longer be meted out against respondent in view of his resignation in 2020. *In lieu of dismissal*, the Court deems it proper to impose upon respondent the forfeiture of his retirement benefits, *except* his accrued leave credits, and to perpetually disqualify him from reinstatement or appointment to any public office, including government-owned or -controlled corporations, pursuant to Section 18 of Rule 140, as further amended.

**ACCORDINGLY**, the Court finds respondent Isaac Pablo P. Danao, Court Interpreter III, Branch 3, Regional Trial Court, Tuguegarao City, Cagayan, **GUILTY** of Serious Dishonesty and Falsification of Official Documents and imposes against him the **FORFEITURE** of his retirement benefits, *except* his accrued leave credits, if any, and his **PERPETUAL DISQUALIFICATION** from reinstatement or appointment to any public office, including government-owned and/or-controlled corporations.

**SO ORDERED.**



ALEXANDER G. GESMUNDO  
*Chief Justice*




MARVIC M.V.F. LEONEN  
*Associate Justice*



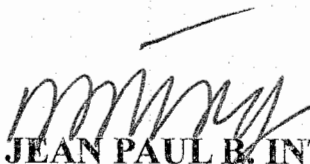
ALFREDO BENJAMIN S. CAGUIOA  
*Associate Justice*



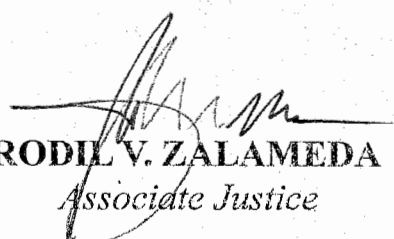
RAMON PAUL L. HERNANDO  
*Associate Justice*



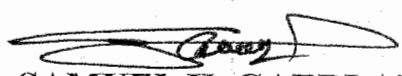
AMY C. LAZARO-JAVIER  
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HENRI JEAN PAUL B. INTING  
*Associate Justice*




RODIL V. ZALAMEDA  
*Associate Justice*

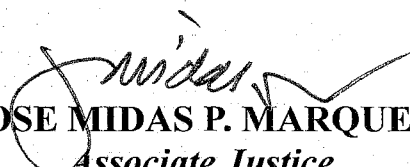


SAMUEL H. GAERLAN  
*Associate Justice*

(On wellness leave)  
RICARDO R. ROSARIO  
*Associate Justice*

  
**JHOSEPH V. LOPEZ**  
*Associate Justice*

  
**JAPAR B. DIMAAMPAO**  
*Associate Justice*

  
**JOSE MIDAS P. MARQUEZ**  
*Associate Justice*

  
**ANTONIO T. KHO, JR.**  
*Associate Justice*

(On leave)  
**MARIA FILOMENA D. SINGH**  
*Associate Justice*

(No part)  
**RAUL B. VILLANUEVA**  
*Associate Justice*