

**OFFICE OF THE COURT ADMINISTRATOR, COMPLAINANT, VS.
ANALIZA F. BRETA (COURT STENOGRAPHER), FERDINAND S. REYES
(PROCESS SERVER) AND EDUARDO M. FLORES (COURT AIDE), ALL
OF THE REG...**

A.M. NO. P-05-2023 (FORMERLY OCA IPI NO. 04-10-641-RTC). March 06, 2006

Ponente: QUISUMBING, J.

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/170faa47151f/>

QUISUMBING, J.:

This administrative matter stemmed from the 1st Indorsement dated December 9, 2003 of Deputy Court Administrator Christopher O. Lock referring to Atty. Perseveranda L. Ricon, Clerk of Court V, Regional Trial Court (RTC) of Manila, Branch 39, for comment and recommendation regarding the photocopies of the Daily Time Records (DTR) for the month of October 2003 of Ms. Analiza F. Breta, Eduardo M. Flores, and Ferdinand S. Reyes^[1] which appeared to have been tampered.

In her Comment,^[2] Atty. Ricon stated that when she submitted the Daily Time Records of the employees for the month of October 2003 to the Leave Division of the Office of the Court Administrator (OCA), there were neither erasures nor corrections. She explained that at the end of every month she checks the DTRs of every employee against the entries in their logbook. Whenever there was a discrepancy, she corrects them and she initials in the corrections made. Atty. Ricon further explained that she required the employees concerned to explain the tampering. Attached to her Comment were the respective explanations of Analiza F. Breta, Eduardo M. Flores, and Ferdinand S. Reyes.

Analiza F. Breta admitted she made alterations on her DTR for October 2003. She explained that at that time, her housemaid had left her, her mother who was suffering from rheumatism had to watch over her two children (one aged 3 and another only 1 year old), and she had no one do the household chores. She went to work late because she had to do some household chores before going to work. She apologized, promised not to tamper with her DTR again, and manifested that she would accept whatever punishment would be meted her.

Eduardo M. Flores explained that on October 2003, his wife was hospitalized after a cancer operation and there were days when after office hours, he would go to the hospital to attend to his wife. He stayed there until the following morning that was why he was tardy in coming to the office the following day.

Ferdinand S. Reyes denied altering his DTR for October 2003. He claimed that his DTR appeared to have alterations because when he copied the entries from the logbook, he overlooked some items and corrected them. He averred that he wasn't wearing his eyeglasses then. He insists that the entries in his DTR were correct.

The Office of the Court Administrator, in its Report dated May 4, 2005, made the following findings: (1) Breta's admission of her culpability mitigated her offense. (2) Flores' explanation was insufficient to excuse him from liability but could also be considered as a mitigating circumstance. (3) Reyes' explanation was disproved by Atty. Ricon in her 2nd Indorsement that the DTR for October had no erasures when she submitted them to the Leave

Division of the OCA.

The OCA found Analiza F. Breta, Eduardo M. Flores, and Ferdinand S. Reyes guilty of dishonesty for falsification of their DTRs but added that since it was their first administrative offense and Breta admitted and apologized, the OCA reduced their penalties. It recommended that Breta be fined P5,000. Flores and Reyes were recommended for suspension without pay for thirty days, and all three be sternly warned that a repetition of the same or similar offense will be dealt with more severely.

We agree with the OCA's recommendations.

Public service requires utmost integrity and strictest discipline and all public officers and employees must at all times be accountable to the people; serve them with utmost responsibility, integrity, loyalty and efficiency.

Supreme Court Administrative Circular No. 2-99 provides that absenteeism and tardiness even if such is not habitual or frequent shall be dealt with severely, and any falsification of daily time records to cover up for such absenteeism or tardiness shall constitute gross dishonesty or serious misconduct.[3] Dishonesty, being in the nature of grave offense, carries the extreme penalty of dismissal from the service with forfeiture of retirement benefits except accrued leave credits, and perpetual disqualification for reemployment in government service.[4] However, such an extreme penalty can not be imposed upon an erring employee, especially so in cases where there exist mitigating circumstances which could alleviate his or her culpability.[5]

Breta has shown humility and remorse in readily admitting her misconduct, and indeed this is her first offense. We find that the penalty of P5,000 fine is sufficient.[6] Respondent Flores also admitted making alterations in his DTR. Reyes denied tampering with his DTR. Regrettably, Flores' reason was unconvincing, clearly contradicted by Atty. Ricon's testimony. We find Flores and Reyes guilty of the same offense. But their offenses are mitigated by their being first offenders. Thus, Flores and Reyes shall each be meted three (3) months suspension from office without pay.

We note that respondents Breta[7] and Reyes[8] manifested that the days that are subject of this administrative case were considered vacation leave without pay in accordance with Section 50 of the CSC Memorandum Circular No. 41, s. 1998, Rule XVI of the Omnibus Rules on Leave. They stated that they should be deemed to have already restituted the corresponding amounts. However, such restitution of cash accountabilities is distinct and does not excuse an erring employee from administrative liability.[9] The Court condemns and would never countenance any conduct, act or omission on the part of those involved in the administration of justice, which would violate the norm of public accountability and diminish, or even just tend to diminish, the faith of the people in the Judiciary.[10]

WHEREFORE, respondents Analiza F. Breta, Eduardo M. Flores, and Ferdinand S. Reyes are found GUILTY of dishonesty for falsification of their Daily Time Records. Analiza F. Breta is FINED P5,000, while respondents Flores and Reyes are each SUSPENDED for three (3) months without pay. All the respondents are STERNLY WARNED that a repetition of the same or similar offense shall be dealt with more severely.

SO ORDERED.

Carpio, Carpio Morales, and Tinga, JJ., concur.

[1]Also referred to as Fernando Santos Reyes in some parts of the records.

[2]Rollo, p. 2.

[3] Par. II, Supreme Court Administrative Circular No. 2-99.

[4] Office of the Court Administrator v. Magno, A.M. No. P-00-1419, 17 October 2001, 367 SCRA 312, 319.

[5] Office of the Court Administrator v. Sirios, A.M. No. P-02-1659, 28 August 2003, 410 SCRA 35, 39.

[6] How v. Ruiz, A.M. No. P-05-1932, 15 February 2005, 451 SCRA 320, 329.

[7] Rollo, pp. 29-30.

[8]Id. at 23-24.

[9] Office of the Court Administrator v. Galo. A.M. No. P-93-989, 21 September 1999, 314 SCRA 705, 710-711.

[10] Re: Falsification of Daily Time Records of Maria Fe P. Brooks, Court Interpreter, RTC, Br. 69, Quezon City and Andria Forteza-Crisostomo, Clerk III, RTC, Br. 39, Manila, A.M. No. P-05-2086, October 20, 2005, p. 5.

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.