



Republic of the Philippines
 Supreme Court
 Baguio City

SUPREME COURT OF THE PHILIPPINES
 PUBLIC INFORMATION OFFICE

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EN BANC

IN RE: ALLEGED
 IMMORALITY AND
 UNEXPLAINED WEALTH
 OF SANDIGANBAYAN
 ASSOCIATE JUSTICE
 ROLAND B. JURADO and
 CLERK OF COURT IV
 MONA LISA A. BUENCAMINO,
 METROPOLITAN TRIAL
 COURT, CALOOCAN CITY,

A.M. OCA IPI No. 10-21-SB-J

Present:

SERENO, C.J.,
 CARPIO,
 VELASCO, JR.,*
 LEONARDO-DE CASTRO,
 PERALTA,
 BERSAMIN,
 DEL CASTILLO,
 MENDOZA,
 REYES,
 PERLAS-BERNABE,**
 LEONEN,
 JARDELEZA,
 CAGUIOA,
 MARTIRES, and
 TIJAM, JJ.

Promulgated:

April 4, 2017

[Signature]

X-----X

DECISION

MENDOZA, J.:

The controversy stemmed from an anonymous letter-complaint,¹ originally filed before the Office of the President and copy furnished the Office of the Ombudsman (*Ombudsman*), charging respondents Roland B. Jurado (*Justice Jurado*), Associate Justice of the Sandiganbayan and Atty. Monalisa A. Buencamino (*Atty. Buencamino*), Clerk of Court IV, Metropolitan Trial Court (*MeTC*), Office of the Clerk of Court, Caloocan City with unexplained wealth and immorality. The anonymous letter-complaint was eventually referred to the Court by the Ombudsman.

* No Part.

** On Official Leave.

¹ Rollo, p. 1.

Acting on the said letter-complaint, the Court, in its February 2, 2010 Resolution,² directed the Office of the Court Administrator (*OCA*) to conduct a discreet investigation on the matter. The *OCA* formed a team, composed of Alwin M. Tumulad, George B. Molo, Jose Antonio A. Soriano, Leah Easter P. Laja, Lesalie M. Ramos, Miguel L. Metgal, and Rex Allen R. Gregorio, all lawyers from the Legal Office and Lamberto Gamboa, Court Chauffeur, to conduct the investigation from March 8 to 31, 2010.³

The OCA Report and Recommendation

Based on the initial investigation, the *OCA* reported that Justice Jurado and Atty. Buencamino owned several properties located in different parts of Metro Manila; and that Justice Jurado understated his properties in the Statement of Assets and Liabilities (*SALN*) for the years 2000 to 2005 and 2008,⁴ while Atty. Buencamino's *SALN* contained several inconsistencies. The *OCA* deemed it irregular that a real property covered by Transfer Certificate of Title (*TCT*) No. T-23272 was owned in common by Atty. Buencamino and Justice Jurado, a married man. The findings and observation of the *OCA* were embodied in the Memorandum,⁵ dated December 9, 2016, reporting as follows:

I. Real Properties owned by Associate Justice Jurado

Transfer Certificate of Title/ Tax Declaration	Date issued	Registered Owner	Location	Description	Market Value
T-31408	9-30-1992	Roland Jurado	Pamplona Tres, Las Piñas City	Land	₱61,600.00
T-31409	9-30-1992	Roland Jurado	Pamplona Tres, Las Piñas City	Land	₱61,600.00
T-31407	9-30-1992	Roland Jurado	Pamplona Tres, Las Piñas City	Land	₱61,600.00
T-23269	3-21-1991	Roland Jurado	Pamplona Tres, Las Piñas City	Land	₱242,000.00

² Id. at 2-3.

³ Id. at 4.

⁴ Id. at 29. The Statement of Assets and Liabilities of Justice Jurado for the years 2006 and 2007 were not provided by the Sandiganbayan. See page 6 of the Memorandum.

⁵ Id. at 24-36.

PT-135396	6-26-2007	Roland Jurado	Santolan, Pasig	Land	
TCT No. 2225	5-11-1989	Roland Jurado	Mandaluyong City	Land	₱150,000.00
TD-23-00495	[No data; tax declaration only]	Roland Jurado	Mandaluyong City	*Residential Apartment	₱500,500.00
TD-00-CA-0003-07277	1-13-2009	Roland Jurado	Cainta, Rizal	Land	₱332,000.00
TD-00-CA-0003-07278	1-13-2009	Roland Jurado	Cainta, Rizal	Building	₱286,378.00
TD-00-CA-0003-05880 ⁶	10-30-2008	Roland Jurado	Cainta, Rizal	Building	₱222,720.00
TD-00-CA-0003-05855	10-30-2008	Roland Jurado	Cainta, Rizal	Land	₱201,000.00
E-011-04891	11-15-2002	Roland Jurado	Pamplona Tres, Las Piñas City	Building	₱395,200.00
E-011-04889	11-15-2002	Roland Jurado	Pamplona Tres, Las Piñas City	Building	₱376,000.00
E-011-04893	11-15-2002	Roland Jurado	Pamplona Tres, Las Piñas City	Building	₱304,000.00
E-011-06764	11-15-2002	Roland Jurado	Pamplona Tres, Las Piñas City	Building	₱717,500.00
E-011-06763	11-15-2002	Roland Jurado	Pamplona Tres, Las Piñas City	Building	₱717,500.00
E-011-04895	11-15-2002	Roland Jurado	Pamplona Tres, Las Piñas City	Land	₱127,600.00
E-011-04894	11-15-2002	Roland Jurado	Pamplona Tres, Las Piñas City	Land	₱83,600.00

⁶ Should be TD-00-CA-0003-05860, Annex "R" of the OCA Memorandum, id. at 62.

II. Real Properties co-owned by Associate Justice Jurado and Clerk of Court Buencamino

TCT	Date Issued	Registered Owner	Location	Description	Market Value
T-23272	3-21-1991	Roland Jurado and Mona Liza Buencamino	Pamplona Tres, Las Piñas City	Land	₱56,980

III. Real Properties owned by Clerk of Court Buencamino:

Transfer Certificate of Title/ Tax Declaration	Date issued	Registered Owner	Location	Description	Market Value
T-22005	12-27-1990	Mona Liza Buencamino	Pamplona Tres, Las Piñas City	Land	₱319,000.00
E-011-0667	11-15-2002	Mona Liza Buencamino	Pamplona Tres, Las Piñas City	Building	₱990,000.00
T-23267	3-21-1991	Mona Liza Buencamino	Pamplona Tres, Las Piñas City	Land	₱396,000.00
E-011-04884	11-15-2002	Mona Liza Buencamino	Pamplona Tres, Las Piñas City	Land	₱396,000.00
T-27374	12-11-1991	Mona Liza Buencamino	Pamplona Tres, Las Piñas City	Land	₱115,500.00
T-36498	8-12-1993	Mona Liza Buencamino	Pamplona Tres, Las Piñas City	Land	₱165,000.00
E-011-09204	11-15-2002	Mona Liza Buencamino	Pamplona Tres, Las Piñas City	Building	₱1,872,200

On the other hand, the Sworn Statements of Assets, Liabilities and Net Worth (SALN) of Associate Justice Jurado, which are on file with the Sandiganbayan, contained the following information:

Year 2000

a. Real Properties

Kind	Location	Year Acquired	Mode of Acquisition	Assessed Value	Current Fair Market Value	Acquisition Cost	
						Land, Bldg., etc.	Improvement
Town house	Mand. City	1989	Cash	₱181,680	₱1M	₱350,000	₱650,000
Lots	Cagayan de Oro	1985		₱10,000	₱80,000		
Lots & Bldg.	Manuela Subd.	1988		₱300,000	₱5M	₱3M	₱2M
House & Lot	Cainta, Rizal	1996	Cash		₱800,000	₱500,000	₱300,000
House & Lot	Cainta	1997	Loan		₱1M	₱500,000	₱500,000
-do-	Rizal	1998	Loan		₱650,000		
TOTAL PROPERTIES: Six (6)							

Year 2001

a. Real Properties

Kind	Location	Year Acquired	Mode of Acquisition	Assessed Value	Current Fair Market Value	Acquisition Cost	
						Land, Bldg., etc.	Improvement
Town house	Mand. City	1989	Cash	₱181,680	₱1M	₱350,000	₱650,000
Lots	Cagayan de Oro	1985		₱10,000	₱80,000		
Lots & Bldg.	Manuela Subd.	1988		₱300,000	₱5M	₱3M	₱2M
House & Lot	Cainta,	1996	Cash		₱800,000	₱500,000	₱300,000
House & Lot	Rizal	1997	loan		₱1M	₱500,000	₱500,000
House & Lot	Rizal	1998	Loan		₱650,000		
TOTAL PROPERTIES: Six (6)							

Year 2002

a. Real Properties

Kind	Location	Year Acquired	Mode of Acquisition	Assessed Value	Current Fair Market Value	Acquisition Cost	
						Land, Bldg., etc. Improvement	
Town house	Mand. City	1989	Cash	₱181,680	₱1M	₱350,000	₱650,000
Lots	Cagayan de Oro	1985		₱10,000	₱80,000		
Lots & Bldg.	Manuela Subd.	1988	Loan	₱300,000	₱5M	₱3M	₱2M
House & Lot	Cainta, Rizal	1996	Cash		₱800,000	₱500,000	₱300,000
House & Lot	-do-	1997	loan		₱1M	₱500,000	₱500,000
House & Lot	-do-	1998	loan		₱650,000		
TOTAL PROPERTIES: Six (6)							

Year 2003

a. Real Properties

Kind	Location	Year Acquired	Mode of Acquisition	Assessed Value	Current Fair Market Value	Acquisition Cost	
						Land, Bldg., etc. Improvement	
Town house	Mand. City	1989	Cash	₱181,680	₱1million	₱350,000	₱650,000
Lots	Cagayan de Oro	1985		₱10,000	₱80,000		
Lots & Bldg.	Manuela Subd.	1988	Loan	₱300,000	₱5million	₱3million	₱2million
House & Lot	Cainta,	1996	Cash		₱800,000	₱500,000	₱300,000
House & Lot	Rizal	1997	loan		₱1million	₱500,000	₱500,000
House & Lot	Rizal	1998	loan		₱650,000	₱500,000	₱500,000
TOTAL PROPERTIES: Six (6)							

Year 2004

a. Real Properties

Kind	Location	Year Acquired	Mode of Acquisition	Assessed Value	Current Fair Market Value	Acquisition Cost	
						Land, Bldg., etc.	Improvement
Town house	Mand. City	1989	Cash		₱1million	₱350,000	₱650,000
Lots	Cagayan de Oro	1985	Cash		₱200,000	₱200,000	
Lots & Bldg.	Manuela Subd.	1988	Loan		₱5million	₱3million	₱2million
House & Lot	Cainta,	1996	Cash		₱1million	₱500,000	₱300,000
House & Lot	Rizal	1997	Loan		₱1million	₱500,000	₱300,000
House & Lot	Rizal	1998	Loan		₱1million	₱500,000	₱300,000
TOTAL PROPERTIES: Six (6)							

Year 2005

a. Real Properties

Kind	Location	Year Acquired	Mode of Acquisition	Assessed Value	Current Fair Market Value	Acquisition Cost	
						Land, Bldg., etc.	Improvement
Town house	Mand. City	1989	Inst.		₱1million	₱350,000	₱650,000
Lots	Cagayan de Oro	1985	Cash		₱200,000	₱200,000	
Lots & Bldg.	Manuela Subd.	1988	Loan		₱5million	₱3million	₱2million
House & Lot	Cainta,	1996	Loan		₱1million	₱500,000	₱300,000
House & Lot	Rizal	1997	Loan		₱1million	₱500,000	₱300,000
House & Lot	Rizal	1998	Loan		₱1million	₱500,000	₱300,000
TOTAL PROPERTIES: Six (6)							

Year 2008**a. Real Properties**

Kind	Location	Year Acquired	Mode of Acquisition	Assessed Value	Current Fair Market Value	Acquisition Cost	
						Land, Bldg., etc.	Improvement
Lots	Cagayan de Oro	1985	Cash		₱4million		
House & Lot	Las Piñas	1988	Bank Loan		₱5million		
House & Lot	Cainta,	1996	Bank Loan		₱2million		
House & Lot	Pasig	2007	Pag-ibig Loan		₱4million		
Town house	Mand. City	1989	Installment		₱1.5million		
TOTAL PROPERTIES: Five (5)							

IV. Initial Assessment on Justice Jurado's case:

YEAR	PROPERTIES LISTED IN SALN [source: Sandiganbayan]	NO.OF PROPERTIES DISCOVERED	REMARKS [Overstated/Understated]
2000	6	7	Understated
2001	6	7	Understated
2002	6	14	Understated
2003	6	14	Understated
2004	6	14	Understated
2005	6	14	Understated
2008	5	16	Understated

As can be deduced, Justice Jurado's declaration of his properties in his SALNs from 2000 to 2008 (the Sandiganbayan did not provide his SALNs for 2006 and 2007) is understated when compared to the properties gathered by the Legal Office, OCA, for the same period. It is also worth noting that Justice Jurado was appointed Sandiganbayan Justice on 3 October 2003. Between 2002 and 2008, the disparity in the properties listed in his SALNs vis-à-vis the actual properties appeared to have considerably widened.

There is also the matter of TCT No. T-23272, a parcel of land in Pamplona Tres, Las Piñas City, which Justice Jurado co-owns with COC Buencamino. Records show that Justice Jurado is married to Welma G. Jurado.

Hence, there is a need for Justice Jurado to explain the inconsistent entries in his SALNs and why he co-owns a parcel of land in Las Piñas with COC Buencamino.

V. The Case of COC Buencamino

The SALNs of COC Buencamino contain the following entries:

Year 1992

A. Real Properties

Kind	Location	Year Acquired	Mode of Acquisition	Assessed Value	Current Fair Market Value	Acquisition Cost	
						Land, Bldg., etc.	Improvement
agrt'l	Cavite	1985	inherited		₱650/sq. m.	₱284,375	
	(427.5 sq. m.)		(Undivided)				
res'l	Kaloocan	1985	inherited		₱7,000/sq. m.	₱114,310	
	(16.33 sq. m.)						
res'l	Las Piñas	1985	inherited		₱3,500/sq. m.	₱2,642,500-1,000,000.00	
	(755 sq.m.)						
TOTAL PROPERTIES: Three (3)							

Year 1993**A. Real Properties**

Kind	Location	Year Acquired	Mode of Acquisition	Assessed Value	Current Fair Market Value	Acquisition Cost	
						Land, Bldg., etc.	Improvement
res'l	Kaloocan	1985	inherited		₱7,000/ sq. m.	₱114,310	
	(16.33 sq. m.)						
agrt'l	Cavite	1985	inherited		₱1,000/ sq. m.	₱427,500	
	(427.5 sq. m.)						
res'l	Las Piñas	1985				0	
	(105 sq.m.)				₱3,500/ sq. m.	₱367,500-	₱1,500,00 0.00
	(290 sq.m.)				₱3,500/ sq. m.	₱1,015,000-	₱1,000,00 0.00
	(360 sq.m.)				₱3,500/ sq. m.	₱1,260,000.00	
TOTAL PROPERTIES: Five (5)							

Year 1994**A. Real Properties**

Kind	Location	Year Acquired	Mode of Acquisition	Assessed Value	Current Fair Market Value	Acquisition Cost	
						Land, Bldg., etc.	Improvement
agrt'l	Cavite	1985	inherited			₱427,500	
res'l	Kaloocan	1985	inherited			₱114,310	₱14,775
res'l	Las Piñas						
	105 sq.m.				₱367,500		₱1,500,000.00
	290 sq.m.				₱1,015,000		₱1,000,000.00
	360 sq.m.				₱1,260,000		
	150 sq.m.				₱525,000		
TOTAL PROPERTIES: Six (6)							

Year 1995**A. Real Properties**

Kind	Location	Year Acquired	Mode of Acquisition	Assessed Value	Current Fair Market Value	Acquisition Cost	
						Land, Bldg., etc.	Improvement
agrt'l	Cavite	1985	inherited			₱427,500	
res'l	Kaloocan	1985	inherited			₱114,310	₱14,775
res'l	Las Piñas						
			(105 sq.m.)		₱367,500		₱1,500,000.00
			(290 sq.m.)		₱1,015,000		₱1,000,000.00
			(360 sq.m.)		₱1,260,000		
		1993	(150 sq.m.)		₱525,000		
TOTAL PROPERTIES: Six (6)							

Year 1996**A. Real Properties**

Kind	Location	Year Acquired	Mode of Acquisition	Assessed Value	Current Fair Market Value	Acquisition Cost	
						Land, Bldg., etc.	Improvement
agrt'l	Cavite	1985	inherited	(458.33/sq.m.)	₱687,500		
res'l	Kaloocan	1985	-do-	(16.5/sq.m.)	₱264,000	₱114,310	₱14,775
res'l	Las Piñas	1985	-do-	(105/sq.m.)	₱472,500	₱36,750	₱1,500,000.00
				(290/sq.m.)	₱1,305,000	₱101,500	₱1,000,000.00
				(360/sq.m.)	₱1,620,000	₱126,000	
		1993	sale	(150/sq.m.)	₱675,000	₱300,000	
TOTAL PROPERTIES: Six (6)							

Year 1997**A. Real Properties**

Kind	Location	Year Acquired	Mode of Acquisition	Assessed Value	Current Fair Market Value	Acquisition Cost	
						Land, Bldg., etc.	Improvement
residential	Caloocan	1985	inherited		₱264,000		
agricultural	Cavite	1985	-do-		₱687,500		
residential	Las Piñas	1991	sale	₱34,800	₱1,305,000	₱87,000.00	
		1992	constructed		₱1,000,000		₱1,000,000
		1991	sale	₱12,600	₱472,500	₱31,500.00	
		1993	constructed		₱1,500,000		₱1,500,000
		1991	sale	₱43,200	₱1,620,000	₱108,000.00	
		1993	sale	₱18,000	₱675,000	₱45,000.00	
TOTAL PROPERTIES: Eight (8)							

Year 1998**A. Real Properties**

Kind	Location	Year Acquired	Mode of Acquisition	Assessed Value	Current Fair Market Value	Acquisition Cost	
						Land, Bldg., etc.	Improvement
res'l lot	Caloocan	1985	inherited		₱264,000.00		
res'l lot	Las Piñas	1991	sale	₱34,800	₱1,305,000	₱87,000.00	
res'l lot	Las Piñas	1991	sale	₱12,600	₱472,500	₱31,500	
res'l lot	Las Piñas	1991	sale	₱43,200	₱1,620,000	₱108,000.00	
res'l apt.	Las Piñas	1992	constructed	₱297,000	₱990,000		₱1,000,000
res'l apt.	-do-	1993	constructed	₱159,750	₱1,500,000		₱1,500,000
res'l lot	-do-	1993	sale	₱18,000	₱675,000	₱45,000	
res'l apt.	-do-	1998	constructed	₱662,270	₱1,892,200		₱1,892,200
TOTAL PROPERTIES: Eight (8)							

Year 1999**A. Real Properties**

Kind	Location	Year Acquired	Mode of Acquisition	Assessed Value	Current Fair Market Value	Acquisition Cost	
						Land, Bldg., etc.	Improvement
res'l lot	Caloocan	1985	inherited		₱264,000.00		
res'l lot	Las Piñas	1991	sale	₱34,800	₱1,305,000	₱87,000.00	
res'l lot	Las Piñas	1991	sale	₱12,600	₱472,500	₱31,500	
res'l apt.	Las Piñas	1992	constructed	₱297,000	₱990,000		₱1,000,000
res'l lot	Las Piñas	1991	sale	₱43,200	₱1,620,000	₱108,000.00	
res'l apt.	Las Piñas	1993	constructed	₱159,750	₱1,500,000		₱1,500,000
res'l lot	Las Piñas	1993	sale	₱18,000	₱675,000	₱45,000	
res'l apt.	Las Piñas	1998	constructed	₱662,270	₱1,892,200		₱1,892,200
TOTAL PROPERTIES: Eight (8)							

Year 2000**A. Real Properties**

Kind	Location	Year Acquired	Mode of Acquisition	Assessed Value	Current Fair Market Value	Acquisition Cost	
						Land, Bldg., etc.	Improvement
Res'l lot	Caloocan	1985 & 2000	inherited	₱12,162	₱626,528		
Res'l lot	Las Piñas	1991	sale	₱34,800	₱1,305,000	₱87,000.00	
Res'l lot	Las Piñas	1991	sale	₱12,600	₱472,500	₱31,500	
Res'l lot	Las Piñas	1991	sale	₱43,200	₱1,620,000	₱108,000	
Res'l lot	Las Piñas	1993	sale	₱18,000	₱675,000	₱45,000	
Res'l apt.	Las Piñas	1992	constructed	₱297,000	₱990,000		₱1,000,000
Res'l apt.	Las Piñas	1993	constructed	₱159,750	₱639,000		₱1,500,000
Res'l apt.	Las Piñas	1998	constructed	₱662,270	₱1,892,200		₱1,892,200
TOTAL PROPERTIES: Eight (8)							

Year 2002**A. Real Properties**

Kind	Location	Year Acquired	Mode of Acquisition	Assessed Value	Current Fair Market Value	Acquisition Cost	
						Land, Bldg., etc.	Improvement
Res'l lot	Caloocan	1985 & 2000	inherited	₱9,962	₱783,160		
Res'l lot	Las Piñas	1991	sale	₱34,800	₱1,305,000	₱87,000.00	
Res'l lot	Las Piñas	1991	sale	₱12,600	₱472,500	₱31,500	
Res'l lot	Las Piñas	1991	sale	₱43,200	₱1,620,000	₱108,000	
Res'l apt.	Las Piñas	1992	constructed	₱297,000	₱990,000		₱1,000,000
Res'l lot	Las Piñas	1993	sale	₱18,000	₱675,000	₱150,000	
Res'l apt.	Las Piñas	1993	constructed	₱159,750	₱639,000		₱1,500,000
Res'l apt.	Las Piñas	1998	constructed	₱662,270	₱1,892,200		₱1,892,200
TOTAL PROPERTIES: Eight (8)							

Year 2003**A. Real Properties**

Kind	Location	Year Acquired	Mode of Acquisition	Assessed Value	Current Fair Market Value	Acquisition Cost	
						Land, Bldg., etc.	Improvement
Res'l lot	Caloocan	1985 & 2000	inherited	₱9,962	₱783,160		
Res'l lot	Las Piñas	1991	sale	₱34,800	₱1,305,000	₱87,000.00	
Res'l lot	Las Piñas	1991	sale	₱12,600	₱472,500	₱31,500	
Res'l lot	Las Piñas	1991	sale	₱43,200	₱1,620,000	₱108,000	

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Res'l apt.	Las Piñas	1992	constructed	₱297,000	₱990,000		₱1,000,000
Res'l lot	Las Piñas	1993	sale	₱18,000	₱675,000	₱150,000	
Res'l apt.	Las Piñas	1993	constructed	₱159,750	₱639,000		₱1,500,000
Res'l apt.	Las Piñas	1998	constructed	₱662,270	₱1,892,200		₱1,892,200
TOTAL PROPERTIES: Eight (8)							

Year 2004**A. Real Properties**

Kind	Location	Year Acquired	Mode of Acquisition	Assessed Value	Current Fair Market Value	Acquisition Cost	
						Land, Bldg., etc.	Improvement
Res'l lot	Caloocan	1985 & 2000	inherited	₱9,962	₱783,160		
Res'l lot	Las Piñas	1991	sale	₱34,800	₱1,305,000	₱87,000.00	
Res'l lot	Las Piñas	1991	sale	₱12,600	₱472,500	₱31,500	
Res'l lot	Las Piñas	1991	sale	₱43,200	₱1,620,000	₱108,000	
Res'l apt.	Las Piñas	1992	constructed	₱297,000	₱990,000		₱1,000,000
Res'l lot	Las Piñas	1993	sale	₱18,000	₱675,000	₱150,000	
Res'l apt.	Las Piñas	1993	constructed	₱159,750	₱639,000		₱1,500,000
Res'l apt.	Las Piñas	1998	constructed	₱662,270	₱1,892,200		₱1,892,200
TOTAL PROPERTIES: Eight (8)							

Year 2005**A. Real Properties**

Kind	Location	Year Acquired	Mode of Acquisition	Assessed Value	Current Fair Market Value	Acquisition Cost	
						Land, Bldg., etc.	Improvement
Res'l lot	Caloocan	1985 & 2000	inherited	₱9,962	₱783,160		

Res'l lot	Las Piñas	1991	sale	₱34,800	₱1,305,000	₱87,000.00	
Res'l lot	Las Piñas	1991	sale	₱12,600	₱472,500	₱31,500	
Res'l lot	Las Piñas	1991	sale	₱43,200	₱1,620,000	₱108,000	
Res'l apt.	Las Piñas	1992	constructed	₱297,000	₱990,000		₱1,000,000
Res'l lot	Las Piñas	1993	sale	₱18,000	₱675,000	₱150,000	
Res'l apt.	Las Piñas	1993	constructed	₱159,750	₱639,000		₱1,500,000
Res'l apt.	Las Piñas	1998	constructed	₱662,270	₱1,892,200		₱1,892,200
TOTAL PROPERTIES: Eight (8)							

Year 2006**A. Real Properties**

Kind	Location	Year Acquired	Mode of Acquisition	Assessed Value	Current Fair Market Value	Acquisition Cost	
						Land, Bldg., etc.	Improvement
Res'l lot	Caloocan	1985 & 2000	inherited	₱9,962	₱783,160		
Res'l lot	Las Piñas	1991	Sale	₱34,800	₱1,305,000	₱87,000.00	
Res'l lot	Las Piñas	1991	Sale	₱12,600	₱472,500	₱31,500	
Res'l lot	Las Piñas	1991	Sale	₱43,200	₱1,620,000	₱108,000	
Res'l apt.	Las Piñas	1992	Constructed	₱297,000	₱990,000		₱1,000,000
Res'l lot	Las Piñas	1993	Sale	₱18,000	₱675,000	₱150,000	
Res'l apt.	Las Piñas	1993	Constructed	₱159,750	₱639,000		₱1,500,000
Res'l apt.	Las Piñas	1998	Constructed	₱662,270	₱1,892,200		₱1,892,200
TOTAL PROPERTIES: Eight (8)							

Year 2007**A. Real Properties**

Kind	Location	Year Acquired	Mode of Acquisition	Assessed Value	Current Fair Market Value	Acquisition Cost	
						Land, Bldg., etc.	Improvement
Res'l lot	Caloocan	1985 & 2000	inherited	₱9,962	₱783,160		
Res'l lot	Las Piñas	1991	Sale	₱34,800	₱1,305,000	₱87,000.00	
Res'l lot	Las Piñas	1991	Sale	₱12,600	₱472,500	₱31,500	
Res'l lot	Las Piñas	1991	Sale	₱43,200	₱1,620,000	₱108,000	
Res'l apt.	Las Piñas	1992	Constructed	₱297,000	₱990,000		₱1,000,000
Res'l lot	Las Piñas	1993	Sale	₱18,000	₱675,000	₱150,000	
Res'l apt.	Las Piñas	1993	Constructed	₱159,750	₱639,000		₱1,500,000
Res'l apt.	Las Piñas	1998	Constructed	₱662,270	₱1,892,200		₱1,892,200
TOTAL PROPERTIES: Eight (8)							

Year 2008**A. Real Properties**

Kind	Location	Year Acquired	Mode of Acquisition	Assessed Value	Current Fair Market Value	Acquisition Cost	
						Land, Bldg., etc.	Improvement
Res'l lot	Caloocan	1985 & 2000	inherited	₱9,962	₱783,160		
Res'l lot	Las Piñas	1991	Sale	₱34,800	₱1,305,000	₱87,000.00	
Res'l lot	Las Piñas	1991	Sale	₱12,600	₱472,500	₱31,500	
Res'l lot	Las Piñas	1991	Sale	₱43,200	₱1,620,000	₱108,000	
Res'l apt.	Las Piñas	1992	Constructed	₱297,000	₱990,000		₱1,000,000
Res'l lot	Las Piñas	1993	Sale	₱18,000	₱675,000	₱150,000	
Res'l apt.	Las Piñas	1993	Constructed	₱159,750	₱639,000		₱1,500,000
Res'l apt.	Las Piñas	1998	Constructed	₱662,270	₱1,892,200		₱1,892,200
TOTAL PROPERTIES: Eight (8)							

Initial assessment on COC Buencamino's case shows inconsistencies in her SALNs which border on possible irregularities.

In her 1992 SALN, she mentioned only one (1) property in Las Piñas with an area of 755 square meters. The investigation, however, showed that before 1992, she had acquired three (3) properties in Las Piñas bearing TCT Nos. T-23272 (issued in 1991, co-owns with Justice Jurado), T-22005 (issued in 1990), and T-27374 (issued in 1991).

In her 1993 SALN, COC Buencamino divided into three (3) lots the 755-square meter property in Las Piñas which she had declared as one (1) lot in her 1992 SALN. This appears to confirm the investigating team's findings that even before 1992, she already had three (3) properties in Las Piñas covered by separate TCTs. The three (3) divided lots in Las Piñas remained in her SALN for 1994, 1995 and 1996. Thus, there is likewise a need for COC Buencamino to explain these perceived discrepancies, and why she co-owns a property in Las Piñas with Justice Jurado.⁷

The Position of Justice Jurado

In his Comment and Explanation,⁸ Justice Jurado asserted that the properties located in Las Piñas City were declared and aggregately referred to as a single item in his SALN for the years 2000 to 2005 and 2008. Specifically, Justice Jurado averred that the properties covered by TCT Nos. T-31407, T-31408 and T-31409 were singly declared as "Lots & Bldg" in his SALN because all these titles were actually derived from a single mother title, TCT No. T-23266.

With respect to the property covered by TCT No. T-23272, which he co-owned with Atty. Buencamino, Justice Jurado claimed that the said property was a road lot, but it was nonetheless declared in his SALN as it was the road lot that passed along the properties covered by TCT Nos. T-31407, T-31408, T-31409, T-31410, and T-31411.

As to the properties covered by seven (7) Tax Declarations, particularly E-011-04889, E-011-04891, E-011-04893, E-011-04894, E-011-04895, E-011-06764, and E-011-06763, Justice Jurado pointed out that these tax declarations represented the improvements on the land covered by TCT Nos. T-31407, T-31408, T-31409, T-31410, and T-31411. Tax Declaration Nos. E-011-04891, E-011-04889; E-011-04893, E-011-06764, and E-011-06763 referred to the improvements erected on the land covered by TCT Nos. T-31407, T-31408, T-31409, T-31410, and T-31411 while Tax Declaration Nos. E-011-04894 and E-011-04895 covered TCT Nos. T-31410 and T-31411, respectively.

⁷ Id. at 24-35.

⁸ Id. at 155-211.

As to the real property covered by TCT No. T-23269, Justice Jurado explained that it was not declared in his SALN because the property was already sold to Ma. Paz Saldua (*Saldua*) on August 15, 1990, payable on installment for a period of five (5) years. Saldua, however, failed to transfer the title in her name. Justice Jurado found out that the title of the real property was not transferred when he received the Notice of Delinquency from the Assessor's Office of Las Piñas City prompting him to write a letter to Saldua to remind her of her obligation to pay the realty taxes as the new owner of the property. Later, he learned that she passed away on September 22, 1999. Justice Jurado submitted a copy of the Land Purchase Agreement⁹ as proof of the sale.

Justice Jurado bewailed that this was *not the first time* that he was required to explain how these properties were acquired. He disclosed that the National Bureau of Investigation (*NBI*), upon the request of the OCA, had previously conducted an investigation on these properties and recommended the closure and termination of the complaint for lack of basis.

On the charge of immorality, Justice Jurado vehemently denied it and stressed that his relationship with Atty. Buencamino was purely professional. He explained that TCT No. T-23272 was registered under his name and that of Atty. Buencamino because they entered into a buy, develop and sell transaction over a real property owned by the Buencamino clan; that from the proceeds of their business transaction, he and Atty. Buencamino also purchased Lot 5 of the Buencamino property, covered by TCT No. S-72435 and subdivided it into seven lots consisting of Lot 5-A, Lot 5-B, Lot 5-C, Lot 5-D, Lot 5-E, Lot 5-F and Lot 5-G; that Lot 5-G was covered by TCT No. T-23272; that he and Atty. Buencamino divided Lots 5-A to 5-F among themselves and agreed to own Lot 5-G in common because it was a road lot that transversed Lots 5-A to 5-F. Justice Jurado averred that his business endeavor with Atty. Buencamino was with the knowledge and consent of his spouse.

On TD-00-CA-0003-05860¹⁰ and Tax Declaration No. 00-CA-0003-05855, Justice Jurado explained that these were the tax declarations on the land and improvements covered by TCT No. PT-104972, which was already sold to Junida C. Domingo (*Domingo*) on February 16, 1998. Thus, it was excluded in the contested SALNs.

⁹ Annex "8" of the Comment, id. at 262-264.

¹⁰ Erroneously referred to TD-00-CA-0003-05880 on page 2 of the OCA Memorandum, id. at 25.

With regard to the properties covered by TD-00-CA-0003-07277 and TD-00-CA-0003-07278, Justice Jurado reported that these were covered by TCT No. 605198, which was continuously and repeatedly stated in his SALNs. Justice Jurado claimed that these properties were acquired in 1996 from his sister-in-law, Eva M. Godoy, by paying ₱100,000.00 as downpayment and by subsequently paying the bank loan on May 13, 1999 amounting to ₱638,706.00. He explained that the ₱100,000.00 downpayment came from his and his wife's savings; that in order to pay the ₱638,706.00, he obtained a loan from PS Bank amounting to ₱590,000.00; and that the difference of ₱48,706.00 came from their savings.

On the Mandaluyong property, Justice Jurado clarified that TCT No. 2225 and TD-23-00495 referred to the same property, the former being the title that covered the land and the latter, the tax declaration that covered the improvement thereon. Justice Jurado swore that this property was included in his SALN from years 2000-2008; and that it was sold on August 23, 2013 to spouses Tristan and Michelle Saraza. According to Justice Jurado, this property was acquired, through installment basis, from Sagulan, Inc., when he was not yet a member of the Judiciary for the amount of ₱340,000.00.

As to the property covered by PT-135396 situated in Santolan, Pasig City, Justice Jurado asserted that this was declared in his SALNs as soon as he acquired it in 2007. According to him, the source of funds used to obtain the land was a ₱1,000,000.00 PS Bank loan while the source of fund used to build the improvements was a ₱2,000,000.00 Pag-IBIG loan.

The Position of Atty. Buencamino

In her Comment and Explanation,¹¹ Atty. Buencamino lamented that this was the *third time* that she was being made to comment on the allegation of immorality and unexplained wealth. Just like the complaint in the present case, the complaints before the Ombudsman in 1997 and the NBI in 2002 were anonymous and similar. Atty. Buencamino surmised that these cases were filed as leverage by Atty. Armando C. De Asa, Sr., a dismissed judge of MeTC, Branch 51, Caloocan City, because of the sexual harassment case she and several other victims had filed against him.

Atty. Buencamino denied any immoral relationship with Justice Jurado. She asserted that Justice Jurado, his wife and siblings were family friends of the Buencamino clan and, in fact, he was the godfather of her nieces and nephews.

¹¹ Id. at 384-408.

Atty. Buencamino admitted owning the above-enumerated real properties registered under her name and insisted that all these properties were declared in her SALNs. She, however, clarified that TCT No. T-22005¹² and E-011-0667¹³ referred to a single property; that E-011-0667 was the tax declaration of the improvement that was erected on the land covered by TCT No. 22005; E-011-04884¹⁴ was the tax declaration on the land covered by TCT No. T-23267;¹⁵ and E-011-09204¹⁶ was the tax declaration on the building constructed on the land covered by TCT No. T-36498.¹⁷

Atty. Buencamino claimed that a copy of TD No. E-011-09204 marked as Annex "JJ,"¹⁸ obtained by the OCA, was *altered*. She asserted that TD No. E-011-09204¹⁹ was the tax declaration representing the improvements on the real property covered by TCT No. T-36498 with E-011-06718 as the tax declaration on the land; that the improvement was erected on a land she owned with TD No. E-011-06718, and not on TD No. E-011-09204 as shown in Annex "JJ" of the OCA. She submitted a certified true copy of TD E-011-09204²⁰ showing that the improvement was "located in the land of the same name under TDP/ARP No. E-011-06718."

On the charge of unexplained wealth, Atty. Buencamino contended that the above-enumerated properties were acquired through inheritance, from her salaries in the Judiciary and other legitimate sources. Atty. Buencamino reiterated the narration of Justice Jurado that sometime in 1988, they entered into a business venture to develop and sell the properties of her relatives, particularly Lot 4 with TCT No 72438 consisting of 1,983 sq. m., Lot 5 with TCT No 72435 consisting of 2,153 sq. m.; Lot 6 with TCT No 72430 consisting of 1,822 sq. m.; Lot 8 with TCT No 72441 consisting of 1,974 sq. m.; and Lot 9 with TCT No 72442 consisting of 1,718 sq. m. After the properties were developed and subdivided, the said properties were sold to different buyers in either cash or installment basis. Atty. Buencamino claimed that she and Justice Jurado were able to gain from the business venture, which she invested by purchasing the properties that were left unsold, on which she eventually constructed residential apartments.

¹² Annex "CC" of the OCA Report, id. at 73.

¹³ Annex "EE" of the OCA Report, id. at 75.

¹⁴ Annex "K" of the OCA Report, id. at 50.

¹⁵ Annex "J" of the OCA Report, id. at 49.

¹⁶ Annex "2" of the Comment Report, id. at 412.

¹⁷ Annex "HH" of the OCA Report, id. at 108.

¹⁸ Id. at 110.

¹⁹ Id.

²⁰ Annex "2" of the Comment, id. at 412.

V

The Court's Ruling

The Court finds the complaint bereft of merit.

In administrative cases, the quantum of proof necessary for the finding of guilt is substantial evidence.²¹ Substantial evidence is more than a mere scintilla of evidence; it is the amount of relevant evidence which a reasonable mind might accept as adequate to support a conclusion.²²

It must be emphasized that the filing of SALNs is obligatory on the part of all officials and employees of the government. A SALN is a *pro forma* document which must be completed and submitted under oath by the declarant attesting to his/her total assets and liabilities, including businesses and financial interests that make up his/her net worth.²³ Republic Act (R.A.) No. 6713, otherwise known as the Code of Conduct and Ethical Standards for Public Officials and Employees, mandates all officials and employees in the government service to accomplish and submit, under oath, declarations of their assets, liabilities, net worth and business interests including those of their spouse and unmarried children below eighteen (18) years of age. Section 8 thereof specifically provides:

Section 8. Statements and Disclosure. - Public officials and employees have an obligation to accomplish and submit declarations under oath of, and the public has the right to know, their assets, liabilities, net worth and financial and business interests including those of their spouses and of unmarried children under eighteen (18) years of age living in their households.

(A) Statements of Assets and Liabilities and Financial Disclosure. - All public officials and employees, except those who serve in an honorary capacity, laborers and casual or temporary workers, shall file under oath their Statement of Assets, Liabilities and Net Worth and a Disclosure of Business Interests and Financial Connections and those of their spouses and unmarried children under eighteen (18) years of age living in their households.

The two documents shall contain information on the following:

- (a) real property, its improvements, acquisition costs, assessed value and current fair market value;
- (b) personal property and acquisition cost;
- (c) all other assets such as investments, cash on hand or in banks, stocks, bonds, and the like;

²¹ *Bondoc v. Bulosan*, 552 Phil. 526, 534 (2007).

²² *Navarro v. Office of the Ombudsman*, G.R. No. 210128, August 17, 2016.

²³ *Id.*

- (d) liabilities, and;
- (e) all business interests and financial connections.

The documents must be filed:

- (a) within thirty (30) days after assumption of office;
- (b) on or before April 30, of every year thereafter; and
- (c) within thirty (30) days after separation from the service.

All public officials and employees required under this section to file the aforestated documents shall also execute, within thirty (30) days from the date of their assumption of office, the necessary authority in favor of the Ombudsman to obtain from all appropriate government agencies, including the Bureau of Internal Revenue, such documents as may show their assets, liabilities, net worth, and also their business interests and financial connections in previous years, including, if possible, the year when they first assumed any office in the Government.

Husband and wife who are both public officials or employees may file the required statements jointly or separately.

x x x

Thus, upon assumption of office and every year thereafter, it is mandatory for all public officials and employees, whether regular or co-terminous, to file their SALNs.

In completing the SALN, particularly the portion requiring the declaration of real properties, it is compulsory for the declarant to disclose the kind, location, year, and mode of acquisition, the assessed value, current fair market value and the acquisition cost of the property including the improvements thereon. Before 2011, public officers and employees accomplished their SALNs by accomplishing the *pro forma* form drawn up by the Civil Service Commission (CSC). During the time, a general statement of one's assets and liabilities would suffice, as the declarant had no obligation to enumerate in detail his assets and liabilities.²⁴

In order to make the SALN a more effective tool for transparency and accountability, the CSC created a technical working group for the revision and amendments on the use of SALN. On July 8, 2011, the CSC issued Resolution No. 1100902 prescribing the guidelines in accomplishing the revised SALN. The implementation of the revised SALN was, however, deferred due to several requests from the private sectors, the House Committee on Civil Service and Professional Regulation, and the Senate Committee on Civil Service and Government Reorganization, citing that

²⁴ Id.

government workers had not fully comprehended the requirements in the filling out of the new SALN form and for lack of sufficient knowledge on how to accomplish it.²⁵

Thereafter, CSC Resolution No. 1300174, dated January 24, 2013, was circulated prescribing the new SALN Form and Guidelines in the Filling Out of the SALN Form. This was, however, revised again thru CSC Resolution No. 1500088, dated January 23, 2015. CSC Resolution No. 1500088 is the current SALN that must be accomplished by all government officials and employees. Unlike the old form, the new SALN form is more restrictive as it requires a more detailed and sworn statement of the declarant's assets, liabilities and net worth, including disclosure of business interests, financial connections, relatives in the government service, and amount and sources of income for the preceding calendar year. With respect to real property, the declarant is mandated to disclose the description and the exact location of the property involved.

The SALN of Justice Jurado

Based on the investigation, the OCA was of the view that Justice Jurado understated his assets in the SALN for the years 2000-2005 and 2008; and that after his appointment as Justice of the Sandiganbayan on October 3, 2003, the disparity of his properties listed in his SALN *vis-à-vis* the actual properties discovered during the investigation had considerably widened.

A scrutiny of Justice Jurado's SALN from the years 2000-2005 and 2008, however, would reveal that all the properties enumerated by the OCA were consistently declared albeit collectively in all his SALNs. If only the investigation team conscientiously studied the documents it gathered, it would discover that Justice Jurado's real properties did not increase significantly.

From its investigation, the OCA noted that for the years 2000 and 2001, Justice Jurado declared a total of six (6) properties but it discovered a total of seven (7) properties; for the years 2002-2005, six (6) properties were declared but a total of fourteen (14) properties were discovered; and for the year 2008, he declared five (5) properties in his SALN but was found to actually own a total of sixteen (16) properties, as follows:

²⁵ CSC Resolution No. 1200480, dated March 15, 2012.

TCT/Tax Declaration	Date issued:	Location	Description
1. TCT No. T-31408	9-30-1992	Las Piñas City	Land
2. TCT No. T-31409	9-30-1992	Las Piñas City	Land
3. TCT No. T-31407	9-30-1992	Las Piñas City	Land
4. TCT No. T-23269	3-21-1991	Las Piñas City	Land
5. TCT No. 2225	5-11-1989	Mandaluyong City	Land
6. TD No. D-023-00495	1994	Mandaluyong City	Residential Apartment
7. TD No. E-011-04891	11-15-2002	Las Piñas City	Building
8. TD No. E-011-04889	11-15-2002	Las Piñas City	Building
9. TD No. E-011-04893	11-15-2002	Las Piñas City	Building
10. TD No. E-011-06764	11-15-2002	Las Piñas City	Building
11. TD No. E-011-04895	11-15-2002	Las Piñas City	Land
12. TD No. E-011-06763	11-15-2002	Las Piñas City	Building
13. TD No. E-011-04894	11-15-2002	Las Piñas City	Land
14. PT-135396	6-26-2007	Santolan, Pasig	Land
15. TD 00- CA-0003-05860	10-30-2008	Cainta, Rizal	Building
16. TD 00- CA-0003-05855	10-30-2008	Cainta, Rizal	Land

In the years 2000-2001, it appears from the enumeration above that Justice Jurado owned a total of seven (7) real properties [items 1-7 in the table]. Nonetheless, a closer study of the records would reveal that items 5 and 6 refer to a single real property because TD No. D-023-00495²⁶ was the tax declaration on the improvement that was constructed on the land covered by TCT No. 2225.²⁷

With respect to item No. 4 referring to the real property covered by TCT No. T-23269,²⁸ the Court agrees with Justice Jurado that it need not be declared in the SALN because it was previously sold to Saldua on August 15, 1990 as shown by the Land Purchase Agreement.²⁹

With regard to the real properties purportedly discovered by the OCA investigating team for the years 2002-2005 [items 1-14 in the table], again, the OCA erroneously counted the land titles and the corresponding tax declarations on the improvements/building as separate and distinct properties. To illustrate,

- TD No. E-011-04891³⁰ under [item 7] was the tax declaration covering the improvement/building built on the land covered by TCT No. T-31408³¹ under item no. 1;
- TD No. E-011-04889³² [item 8] was the tax declaration on the building erected on TCT No. T-31407³³ [item 3];
- TD No. E-011-04893,³⁴ [item 9] was the tax declaration covering the building erected on TCT No. T-31409³⁵ [item.2];
- TD No. E-011-06764³⁶ [item 10] was the tax declaration on the building erected under TD No. E-011-04895³⁷ [item no. 11] ; and
- TD No. E-011-06763³⁸ [item 12] referred to the tax declaration on the building erected on TD No. E-011-04894³⁹[item 13].

²⁶ Annex "O" of the OCA Report, *rollo*, p. 57.

²⁷ Annex "M" of the OCA Report, *id.* at 52-55.

²⁸ Annex "H", *id.* at 47; Annex "9" of the Comment, *id.* at 265-268.

²⁹ Annex "8" of the Comment, *id.* at 262-264.

³⁰ Annex "T" of the OCA Report, *id.* at 64; Annex "7" of the Comment, *id.* at 255.

³¹ Annex "B" of the OCA Report, *id.* at 41; Annex "3-a" of the Comment, *id.* at 225-229.

³² Annex "J" of the OCA Report, *id.* at 65; Annex "7-a" of the Comment, *id.* at 256.

³³ Annex "F" of the OCA Report, *id.* at p. 45; Annex "3" of the Comment, *id.* at 220-224.

³⁴ Annex "V" of the OCA Report, *id.* at 66; Annex "7-b" of the Comment, *id.* at 257.

³⁵ Annex "D" of the OCA Report, *id.* at 43; Annex "3-b" of the Comment, *id.* at 230-234.

³⁶ Annex "W" of the OCA Report, *id.* at 67; Annex "7-c" of the Comment, *id.* at 258.

³⁷ Annex "Y" of the OCA Report, *id.* at 69; Annex "7-c" of the Comment, *id.* at 260.

³⁸ Annex "X" of the OCA Report, *id.* at 68; Annex "7-d" of the Comment, *id.* at 259.

³⁹ Annex "Z" of the OCA Report, *id.* at 70; Annex "7-f" of the Comment, *id.* at 261.

On his 2008 SALN, the OCA, again was inaccurate when it counted the last two items separately for the same reason that both TD 00-CA-0003-05855⁴⁰ and TD 00-CA-0003-05860⁴¹ represented the tax declarations on the land and improvement on the real property covered by TCT No. PT-104972.⁴² This property was rightfully excluded from the SALNs of Justice Jurado because it had been sold to Domingo on February 16, 1998, as shown in the annotation appearing on the second page of the title. In fact, Justice Jurado submitted a copy of TCT No. PT-104972 which had been canceled by reason of the said sale.

Thus, from the evidence gathered and presented before the Court, it can be deduced that Justice Jurado actually owned five (5) real properties in Las Piñas City which were collectively declared in his SALN for the years 2000-2005 and 2008; one property each in Mandaluyong City; Cainta, Rizal; and Pasig City.

The Las Piñas Property

From the evidence presented, the five (5) properties of Justice Jurado in Las Piñas City came from TCT No. 23266,⁴³ a 360 sq. m. lot which was originally part and parcel of a bigger estate of the Buencamino family known as Lot 5, covered by TCT No. S-72435.⁴⁴

In 1991, Justice Jurado and Atty. Buencamino bought Lot 5 and subdivided it into seven (7) portions denominated as Lots 5-A to 5-G. Justice Jurado became the owner of Lots 5-A, 5-C and 5-D and Atty. Buencamino acquired Lots 5-B, 5-E and 5-F. Because Lot 5-G, which was covered by TCT No. 23272,⁴⁵ was a road lot that traversed Lots 5-A to 5-F, Justice Jurado and Atty. Buencamino decided to own it in common.

With respect to Lot 5-A, evidence would show that it was covered by TCT No. T-23266 with an area of 360 sq. m. Justice Jurado subdivided Lot 5-A into five lots, as follows:

⁴⁰ Annex "S" of the OCA Report, id. at 63; Annex "21" of the Comment, id. at 318.

⁴¹ Annex "R" of the OCA Report, id. at 62; Annex "24" of the Comment, id. at 335.

⁴² Annex "22" of the Comment, id. at 319-326; Annex "22" of the Comment, id. at 319.

⁴³ Annex "4" of the Comment, id. at 243-246.

⁴⁴ Annex "5" of the Comment, id. at 247-250.

⁴⁵ Annex "AA" of the OCA Report, id. at 71; Annex "6" of the Comment, id. at 251-252.

Title No.	Area	Tax Declaration No.
1. T-31407 ⁴⁶ .	56 sq. m.	TD No. E-011-04888 (Land) ⁴⁷ TD No. E-011-04889 (Improvement) ⁴⁸
2. T-31408 ⁴⁹	56 sq. m.	TD No. E-011-04890 (Land) ⁵⁰ TD No. E-011-04891 (Improvement) ⁵¹
3. T-31409 ⁵²	56 sq. m.	TD No. E-011-04892 (Land) ⁵³ TD No. E-011-04893 (Improvement) ⁵⁴
4. T-31410 ⁵⁵	76 sq. m.	TD No. E-011-04894 (Land) ⁵⁶ TD No. E-011-06763 (Improvement) ⁵⁷
5. T-31411 ⁵⁸	116 sq. m.	TD No. E-011-04895 (Land) ⁵⁹ TD No. E-011-06764 (Improvement) ⁶⁰

First property, Lot 5-A which was covered by TCT No. T-31407 and TD No. E-011-04888, had an assessed value of ₱12,320.00 and market value of ₱61,600.00 as of November 2002. The improvement that was constructed on the said lot was covered by TD No. E-011-04889 with an assessed value of ₱75,200.00 and market value of ₱376,000.00.

Second property, Lot 5-B which was covered by TCT No. T-31408 and TD No. E-011-04890, had an assessed value of ₱12,320.00 and market value of ₱61,600.00. The improvement, covered by TD No. E-011-04891, had an assessed value of ₱79,040.00 and market value of ₱395,200.00.

Third property, Lot 5-C which was covered by TCT No. T-31409 and TD No. E-011-04892, had an assessed value of ₱12,320.00 and market value

⁴⁶ Annex "F", id. at 45; Annex "3" of the Comment, id. at 220-224.

⁴⁷ Annex "G", id. at 46.

⁴⁸ Annex "J", id. at 65; Annex "7-a" of the Comment, id. at 256.

⁴⁹ Annex "B", id. at 41; Annex "3-a" of the Comment, id. at 225-229.

⁵⁰ Annex "C", id. at 42.

⁵¹ Annex "T", id. at 64; Annex "7" of the Comment, id. at 255.

⁵² Annex "D", id. at 43; Annex "3-b" of the Comment, id. at 230-234.

⁵³ Annex "E", id. at 44.

⁵⁴ Annex "V", id. at 66; Annex "7-b" of the Comment, id. at 257.

⁵⁵ Annex "3-c" of the Comment, id. at 235-238.

⁵⁶ Annex "Z", id. at 70; Annex "7-f" of the Comment, id. at 261.

⁵⁷ Annex "X", id. at 68; Annex "7-d" of the Comment, id. at 259.

⁵⁸ Annex "3-d" of the Comment, id. at 239-242.

⁵⁹ Annex "Y", id. at 69; Annex "7-e" of the Comment, id. at 260.

⁶⁰ Annex "W", id. at 67; Annex "7-c" of the Comment, id. at 258.

of ₱61,600.00. The improvement, covered by TD No. E-011-04893, had an assessed value of ₱60,800.00 and market value of ₱304,000.00.

Fourth property, Lot 5-D which was covered by TCT No. T-31410 and TD No. E-011-04894, had an assessed value of ₱16,720.00 and market value of ₱83,600.00. The improvement, covered by TD No. E-011-06763, had an assessed value of ₱179,380.00 and market value of ₱717,500.00.

Fifth property, Lot 5-E which was covered by TCT No. T-31411 and TD No. E-011-04895, had an assessed value of ₱25,520.00 and market value of ₱127,600.00. The improvement, covered by TD No. E-011-06764, had an assessed value of ₱179,380.00 and market value of ₱717,500.00.

Taken together, these properties had a total assessed value of ₱79,200.00 and market value of ₱396,000.00 on the land, while the improvements had a total assessed value of ₱573,800.00 and market value of ₱2,510,200.00.

As can be gleaned from his SALN for the years 2000-2005 and 2008, Justice Jurado treated his Las Piñas property as one single item. He indicated “Lots and building” located in Manuela Subdivision, Las Piñas City, with an assessed value of ₱300,000.00 and current market value of ₱5 million, and acquisition cost amounting to ₱3 million and ₱2 million for the land, building and improvements. The Court finds satisfactory his explanation that these five real properties were aggregately declared as one item in his SALNs because they were derived from a single mother title. As earlier explained, the lumping of real properties in the old SALN form was not totally prohibited. The general statement of the declarant’s assets, liabilities and net worth was deemed sufficient. Neither was this practice of “lumping” of properties in the SALN tantamount to making an untruthful statement for as long as the information provided was true and verifiable.⁶¹

The Property in Cainta, Rizal

Similarly, the property in Cainta, Rizal, was consistently declared in his SALNs for the subject years. Justice Jurado had constantly declared a house and lot with a market value of ₱800,000.00 and a total acquisition cost of ₱800,000.00 for the years 2000-2003; and the market value increased to ₱1 million in the years 2004-2005 and 2008. Justice Jurado sufficiently showed that this item in his SALN referred to TD-00-CA-0003-07277⁶² and TD-00-CA-0003-07278,⁶³ in the OCA report, which was covered by TCT

⁶¹ *Navarro v. Ombudsman*, supra note 22.

⁶² Annex “P” of the OCA Report, id. at 59; Annex “26” of the Comment, id. at 339.

⁶³ Annex “Q” of the OCA Report, id. at 60; Annex “27” of the Comment, id. at 340.

No. 605198, registered under the name of his sister-in-law, Eva M. Godoy (*Godoy*). On January 18, 2006, TCT No. 605198 was cancelled and a new one, TCT 699672,⁶⁴ was issued in his name. As properly explained, Justice Jurado bought the property from Godoy by giving the latter ₱100,000.00 and by paying off the mortgage on the said property. As shown in the Official Receipt,⁶⁵ the mortgaged on the property was paid by Justice Jurado on May 13, 1999. The property, however, was only transferred in his name in 2006 because it was only then that Godoy came back to the Philippines.

The Property in Mandaluyong City

A scrutiny of Justice Jurado's SALNs would readily show that he unflinchingly declared a property situated in Mandaluyong City. In his SALNs, the property was declared as "Townhouse," which was obtained through loan and paid on installment basis. Justice Jurado submitted a copy of the land title of this property bearing TCT No. 2225,⁶⁶ issued on May 11, 1989, and TD-No. D-023-00495,⁶⁷ the tax declaration that covered the improvements thereon. Justice Jurado pointed out that TCT No. 2225 had been cancelled by virtue of a sale in favor of spouses Tristan and Michelle Saraza on August 23, 2013.

The Property in Pasig City

The property covered by TCT No. PT-135396,⁶⁸ situated in Pasig City with an area of 211 sq. m., was properly declared in the 2007⁶⁹ and 2008 SALNs. Justice Jurado included this property because it was only purchased on June 20, 2007 thru a bank loan while the building was constructed through a Pag-IBIG loan. Justice Jurado submitted a copy of the Deed of Absolute Sale⁷⁰ and Promissory Notes⁷¹ from PS Bank, to show the transaction/history on the property.

The SALN of Atty. Buencamino

Atty. Buencamino candidly admitted the ownership of the real properties listed by the OCA. These properties were declared in all her SALNs from 1992-2008. Though the properties were not listed in detail, the same was not a violation of the rule as the old SALN form merely required a general statement of the assets, liabilities and net worth of the declarant.

⁶⁴ Rollo, pp. 345-346.

⁶⁵ Annex "30" of the Comment, id. at 354.

⁶⁶ Annex "32" of the Comment, id. at 357-361.

⁶⁷ Annex "33" of the Comment, id. at 362.

⁶⁸ Annex "36" of the Comment, id. at 371-375.

⁶⁹ Annex "37" of the Comment, id. at 376.

⁷⁰ Annex "38" of the Comment, id. at 378-379.

⁷¹ Annexes "39" and "40", id. at 382-383.

Charge of Unexplained Wealth

As to the charge of unexplained wealth, there is *no prima facie* showing that either Justice Jurado or Atty. Buencamino has unlawfully accumulated wealth. Both had sufficiently explained how they got into the business of real estate which was fully supported by the evidence on record. They submitted copies of the several special powers of attorney,⁷² executed by members of the Buencamino family, authorizing either Justice Jurado or Atty. Buencamino to subdivide and sell their properties; Business Permits⁷³ in various years to operate the real estate business; and Deeds of Mortgages,⁷⁴ executed by the buyers of the real estate property.

Atty. Buencamino calls the attention of the Court regarding a similar complaint that was previously filed before the Ombudsman entitled “Juan Dela Cruz v. Atty. Monalisa A. Buencamino,” for unexplained wealth. This complaint was endorsed to the OCA.⁷⁵ The complaint was, in turn, referred to the NBI by then Court Administrator (now SC Justice) Presbitero J. Velasco, Jr. for a discreet investigation. In its Report,⁷⁶ dated March 22, 2002, the NBI informed the Court that the earnings of Atty. Buencamino as a real estate investor greatly augmented her income as Clerk of Court and that the residential land and apartments owned by Atty. Buencamino were acquired through legitimate entrepreneurship. The properties covered by the NBI investigation were the same properties subjects of this case.

Charge of Immorality

For the same reason, the charge of immorality should likewise be dismissed. There is no evidence on record that would show that Justice Jurado and Atty. Buencamino had an immoral relationship. Other than their co-ownership of the property covered by TCT No. T-23271, no other evidence was presented to show any immoral conduct. Moreover, their co-ownership of the said property was sufficiently explained.

Lastly, Atty. Buencamino called the attention of the Court on the tax declaration marked as Annex “JJ” which she claimed to have been altered. The Court compared the two tax declarations, Annex “JJ”⁷⁷ submitted by the investigating team and Annex “2”⁷⁸ attached to Atty. Buencamino’s comment, and noticed marked differences. Though the two documents bore

⁷² Annex “B”, id. at 435; Annex “D”, id. at 437, Annex “E”, id. at 438, Annex “F”, id. at 439.

⁷³ Id. at 521-528.

⁷⁴ Annex “O”, id. at 454-457; Annex “P”, id. at 458-459, Annex “Q”, id. at 460-462.

⁷⁵ Evaluation Report, dated August 6, 2001, id. at 515-518.

⁷⁶ Id. at 637-641.

⁷⁷ Id. at 110.

⁷⁸ Id. at 412.

the same number [E-011-09204] and location of the property [L-9-A-Unit D Buencamino Compound], the Court noticed, among others, that one document, marked as Annex "JJ" stated that the improvement was "LOCATED IN THE LAND OF JURADO, ROLAND B. & BUENCAMINO, MONALISA UNDER TDN/ARP NO. E-011-04887" while Annex "2" stated "LOCATED IN THE LAND OF THE SAME NAME UNDER TDN/ARP NO. E-011-06718."

As there was a claim of alteration, the investigating team should look into this. It should examine the official records and find out which one was the real tax declaration and the fake one, and how it came into the possession of the OCA. In the meantime, the Court defers the disposition of the complaint against Atty. Buencamino until after the report of the investigating team regarding the alleged alteration is submitted.

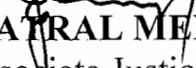
WHEREFORE, the complaint for immorality against Roland B. Jurado, Associate Justice of the Sandiganbayan and Atty. Monalisa A. Buencamino, Clerk of Court IV, Metropolitan Trial Court, Office of the Clerk of Court, Caloocan City, is **DISMISSED** for lack of factual basis.

The complaint against Justice Roland B. Jurado for unexplained wealth is **DISMISSED**.

The OCA investigating team, composed of Alwin M. Tumulad, George B. Molo, Jose Antonio A. Soriano, Leah Easter P. Laja, Lesalie M. Ramos, Miguel L. Mergal and Rex Allen R. Gregorio, all lawyers from the Legal Office and Lamberto Gamboa, Court Chauffeur, is directed to investigate the alleged alteration of Tax Declaration No. E-011-09204 and submit a report to the Court within Ten (10) days from receipt hereof.

The resolution on the complaint against Atty. Monalisa A. Buencamino for unexplained wealth is hereby **DEFERRED** until receipt by the Court of the OCA report on the alleged alteration of Tax Declaration No. E-011-09204.

SO ORDERED.


JOSE CATRAL MENDOZA
Associate Justice

WE CONCUR:



MARIA LOURDES P. A. SERENO
Chief Justice



ANTONIO T. CARPIO
Associate Justice

(No Part)

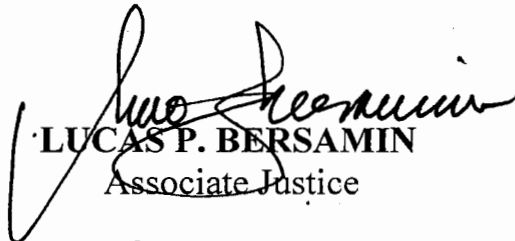
PRESBITERO J. VELASCO, JR.
Associate Justice



TERESITA J. LEONARDO-DE CASTRO
Associate Justice



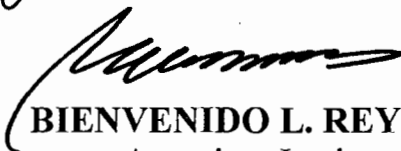
DIOSDADO M. PERALTA
Associate Justice



LUCAS P. BERSAMIN
Associate Justice



MARIANO C. DEL CASTILLO
Associate Justice



BIENVENIDO L. REYES
Associate Justice

(On Official Leave)

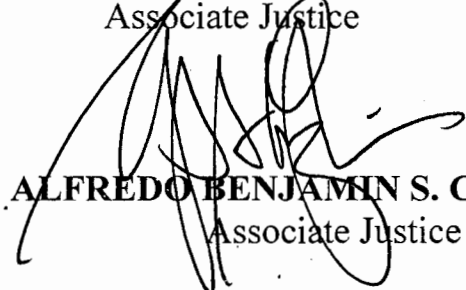
ESTELA M. PERLAS-BERNABE
Associate Justice



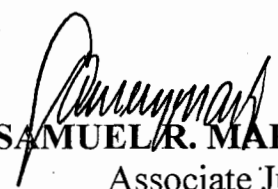
MARVIC M.V.F. LEONEN
Associate Justice



FRANCIS H. JARDELEZA
Associate Justice



ALFREDO BENJAMIN S. CAGUIOA
Associate Justice

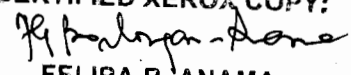


SAMUEL R. MARTIRES
Associate Justice



NOEL G. TIJAM
Associate Justice

CERTIFIED XEROX COPY:



FELIPA B. ANAMA
CLERK OF COURT, EN BANC
SUPREME COURT

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