



REPUBLIC OF THE PHILIPPINES

Sandiganbayan

Quezon City

SECOND DIVISION

REPUBLIC OF THE PHILIPPINES,
REPRESENTED BY THE OFFICE OF
THE OMBUDSMAN,

Petitioner,

-versus-

RENATO C. CORONA, CRISTINA*
ROCO CORONA, AND THEIR
DUMMIES, TRUSTEES,
ASSIGNEES, TRANSFEREES, AND
SUCCESSORS-IN-INTEREST,

Respondents.

Civil Case No.: SB - 14 - CVL - 0001

For: Forfeiture of Unlawfully
Acquired Properties under Republic
Act No. 1379.

Present:

HERRERA, JR., J., Chairperson

MUSNGI, J., Associate Justice

MALABAGUIO, J., Associate Justice

November 3, 2022 ant

Promulgated

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DECISION

MALABAGUIO, J.

Before the Court is a Petition filed by the Republic of the Philippines through the Office of the Ombudsman (*petitioner*) to forfeit the properties of former Chief Justice of the Supreme Court of the Philippines, Renato Coronado Corona (*CJ Corona*) and his wife Cristina Roco Corona (*Cristina*, collectively referred to as *respondents*) and their dummies, trustees, assignees, transferees, and successors-in-interest, under Republic Act (RA) No. 1379¹ otherwise known as an Act declaring forfeiture in favor of the State of any property found to have been unlawfully acquired by any public officer or employee.

The Antecedents

Prior to his appointment as Chief Justice of the Highest Court of the land, respondent CJ Corona first entered the government service as a Technical Assistant in the Office of the President in April 1970 where he

* "Christina" in some parts of the record.

¹ Law of Forfeiture of Ill-Gotten Wealth, Republic Act No. 1379, June 18, 1955.

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served until 1975.² He was retained as a consultant in the same office from July 5, 1975 to December 31, 1975.³

After pursuing his private law practice⁴ since he became a lawyer in 1975, CJ Corona was appointed in 1992 as Assistant Executive Secretary for Legal Affairs and concurrent Head of Malacañang Legal Office during the administration of the then President Fidel V. Ramos.⁵ He was thereafter designated as Deputy Executive Secretary and later, Chief Presidential Legal Counsel in 1994-1998.⁶

On January 22, 2001, the then President Gloria Macapagal Arroyo (*Pres. Arroyo*) appointed CJ Corona as her Presidential Adviser and Chief of Staff with the rank of Secretary, a position he held until April 8, 2002.

On April 9, 2002, CJ Corona was appointed as Associate Justice of the Supreme Court.⁷ After an eight-year stint as Associate Justice, he became the Chief Justice of the Philippines on May 12, 2010.⁸ He occupied the judicial apex briefly considering that a year after his appointment as Chief Justice, Articles of Impeachment were filed against him and he was eventually indicted by the House of Representatives under Section 2,⁹ Article VI of the 1987 Constitution on the alleged grounds of betrayal of public trust, culpable violation of the Constitution, and graft and corruption,¹⁰ on May 29, 2012.

On the other hand, respondent Cristina, was a member of the Board of Directors of the John Hay Development Corporation (*JHDC*) on May 19, 2001 after being appointed by Pres. Arroyo. Consequently, she was appointed Chairperson on April 12, 2007, and concurrent President thereof on July 28, 2007, until her resignation sometime in July 2010.¹¹

² Records (Vol. I), pp. 639-640, Amended Petition; Records (Vol. IV), p. 1626, Answer; Petitioner's Exhibit Folder 1 of 3, p. 2, Respondent CJ Corona's Service Records, Exhibit "A."

³ *Id.*

⁴ CJ Corona held positions in various private institutions such as Special Counsel at the Development Bank of the Philippines in year 1982 to 1983, Senior Vice-President and General Counsel, and concurrently Corporate Secretary, Secretary of the Executive Committee and Head of Trust of the Commercial Bank of Manila in year 1986 to 1987, and Senior Officer of the Tax and Corporate Counselling Group of the Tax Division of the SGV & Co in year 1988 to 1991. He also taught Commercial Law, Taxation, and Corporation Law at the Ateneo de Manila University School of Law. See Records (Vol. IV), p. 1701 and Records (Vol. VI), p. 2502. See also Petitioner's Exhibit Folder 1 of 3, p. 6, respondent CJ Corona's Bio Data, Exhibit "B-3."

⁴ Petitioner's Exhibit Folder 1 of 3, p. 10, Exhibit "C."

⁵ Records (Vol. VII), pp. 3045-3046, Pre-Trial Order. See also *Re: Ma. Cristina Roco Corona*, A.M. No. 20-07-10-SC, January 12, 2021.

⁶ *Id.*, (Vol. IV), p. 1626, Answer.

⁷ Petitioner's Exhibit Folder 1 of 3, p. 10, Exhibit "C."

⁸ *Id.*, p. 9, Exhibit "C-1."

⁹ Section 2, Article XI of the 1987 Constitution states: The President, the Vice-President, the Members of the Supreme Court, the Members of the Constitutional Commissions, and the Ombudsman may be removed from office on impeachment for, and conviction of, culpable violation of the Constitution, treason, bribery, graft and corruption, other high crimes, or betrayal of public trust. All other public officers and employees may be removed from office as provided by law, but not by impeachment.

¹⁰ *Re: Ma. Cristina Roco Corona*, A.M. No. 20-07-10-SC, January 12, 2021.

¹¹ Records (Vol. IV), p. 1626, Answer.

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On February 17, 2012, during the pendency of the heavily-publicized impeachment trial of CJ Corona before the Senate, sitting as an Impeachment Court, Risa Hontiveros, Ruperto Aleroza, Gibby Gorres, Harvey Keh, and Albert Concepcion (*Hontiveros, et al.*) filed a *Complaint*¹² for violation of RA No. 1379, RA No. 9194, and Presidential Decree No. 46, before the Office of the Ombudsman (*Ombudsman*) against respondent CJ Corona, which was docketed as CPL-C-12-0295.

Acting on the *Complaint* by *Hontiveros, et al.*, Ombudsman Conchita Carpio Morales (*Omb. Morales*) issued Office Order No. 100¹³ dated February 22, 2012, which constituted a Special Panel of Investigators headed by Assistant Ombudsman Joselito P. Fangon of the Field Investigation Office (*FIO*), to conduct a fact-finding investigation on the said *Complaint*.

After the conduct of the said investigation, the FIO issued an *Investigation Report*¹⁴ dated June 24, 2013, recommending, among others, the conduct of requisite preliminary forfeiture proceedings pertaining to the properties and bank accounts of respondent CJ Corona similar to a preliminary investigation in relation to RA No. 1379 and the FIO to act as the nominal complainant represented by the aforementioned panel of investigators.

Subsequently, the FIO filed a *Complaint*¹⁵ dated July 29, 2013 before the Ombudsman, against herein respondents for violation of Article 183 of the Revised Penal Code (*RPC*) in relation to Section 8 of RA No. 6713,¹⁶ Article 172 (paragraph 1) of the *RPC* in relation to Article 171 of the same code and Section 8 of RA No. 6713 (docketed as OMB-C-C-13-0287), and to conduct a preliminary forfeiture proceeding under Section 2 of RA No. 1379 insofar as the unexplained wealth of respondents are concerned (docketed as OMB-C-F-13-0011).

In their *Complaint* (OMB-C-F-13-0011), the FIO alleged, among others, that: a) the net increase in the net worth of respondent CJ Corona amounting to ₱8,970,980.00 based on his Statements of Assets, Liabilities, and Net Worth (*SALN*) for 2001-2010, cannot be supported by his lawful income, even when combined with the lawful income of his spouse Cristina; b) the cash deposits of CJ Corona were not reported accurately in his *SALNs* in years 2002-2010, and has the difference, between his actual and declared cash assets, amounting to ₱134,437,207.88; and c) the acquisition costs of at least three (3) real properties acquired and owned by respondents have been undervalued as declared in CJ Corona's *SALNs*. The said real properties include: 1) a condominium unit in One Burgundy Plaza, Loyola Heights,

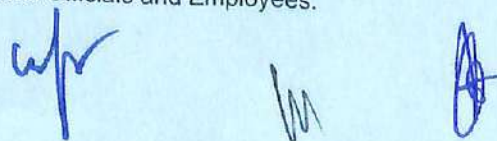
¹² Petitioner's Exhibit Folder 2 of 3, pp. 3-5, Exhibits "B⁶" to "B⁶-2."

¹³ *Id.*, 20, Exhibit "A⁶."

¹⁴ Petitioner's Exhibit Folder 2 of 3, Exhibit "C⁶."

¹⁵ *Id.*, pp. 3-17, Exhibit "D⁶."

¹⁶ Otherwise known as the Code of Conduct and Ethical Standards for Public Officials and Employees.



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Quezon City, bought by respondents for P2,758,800.00. However, CJ Corona declared in his 2010 SALN that the said property was acquired for only P921,080.00; 2) a parcel of land located in Maranaw Street, La Vista, Quezon City bought by respondents for P11,000,000.00. However, CJ Corona declared in his 2003-2009 SALNs that the said property was acquired for only P3,000,000.00. The Transfer Certificate of Title (TCT) of the said property is under the name of respondents' daughter, Ma. Carla Corona Castillo, after it was sold to the latter in 2010 for P18,000,000.00; and 3) a condominium unit with three parking slots in The Bellagio, Fort Bonifacio, Taguig City, bought for a purchase price of P14,510,225.00. However, CJ Corona declared in his 2010 SALN that the said property was acquired for only P6,800,000.00.

On the other hand, in their [Joint] Counter-Affidavit,¹⁷ respondents refuted the allegations in the Complaint and interposed the following defenses: 1) the Ombudsman cannot take into consideration evidence culled from the proceedings of the Impeachment Court, because such evidence is hearsay and obtained in violation of their right to due process; 2) the FIO, as nominal complainant, has no personal knowledge of the testimonial evidence presented before the Impeachment Court. Thus, the evidence used by the FIO to support its Complaint is mere hearsay that cannot justify a finding of probable cause; and 3) in the case decided by the Supreme Court, respondents cannot be compelled to answer the Complaint which they consider as void.

The Resolution of the Ombudsman

In the Joint Resolution¹⁸ dated January 14, 2014, the Ombudsman¹⁹ ruled, *inter alia*, that there is reasonable ground to believe that respondents have acquired wealth grossly disproportionate to their legitimate income as provided under Section 2, RA No. 1379, which should be subjected to forfeiture proceedings in favor of the State. Pertinent portion of the disposition of the Ombudsman in the said resolution reads:

WHEREFORE xxx

xxx xxx xxx

xxx there being *prima facie* evidence to charge the [respondents] for violation of the provisions of [RA No.] 1379, let the corresponding Petition for Forfeiture of Ill-Gotten Wealth be filed against them before the Sandiganbayan.

SO RESOLVED.²⁰

¹⁷ Records (Vol. I), pp. 71-76, titled as *Counter-Affidavit*, but the parties admitted in their pleadings that the same was treated as joint counter-affidavit of the respondents.

¹⁸ *Id.*, pp. 30-51.

¹⁹ As per Section 2 of RA No. 1379 in relation to Section 15 (11) of RA No. 6770.

²⁰ Records (Vol. I), p. 49.

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Undaunted, respondents filed an *Omnibus Motion (to annul the proceedings/motion for reconsideration)*²¹ dated February 3, 2014, praying for the declaration as null and void the *Complaint* filed by the FIO on the main ground of blatant violation of due process of law and for the foregoing *Joint Resolution* of the Ombudsman to be set aside. However, the same was denied by the Ombudsman in its *Joint Order*²² dated March 24, 2014.

The Proceedings Before the Court

Pursuant to the *Joint Resolution*²³ dated January 14, 2014 of the Ombudsman, the instant *Petition*²⁴ dated March 24, 2014 was filed and later on amended²⁵ on June 30, 2014. Petitioner Republic prayed for the issuance of a *writ* forfeiting, in its favor, such personal and/or real properties of respondents found within the jurisdiction of this Court as may be necessary to satisfy its claim in the amount of at least ₱130,587,012.75.

Principally, petitioner posited that respondents' properties should be subject to the provisions of RA No. 1379 since the same are disproportionate to their combined income in the amount of ₱30,369,120.13. Petitioner argued that on the basis of respondent CJ Corona's reported net worth for CYs 2001-2010, he had unexplained increase or decrease of net worth, and when totalled, the increase thereof amounted to ₱8,970,980.00. It further asserted that respondents have cash assets both in peso and dollar denominations that CJ Corona failed to disclose in his SALNs, the total of which amounted to ₱134,437,207.88. Aside from these cash assets, petitioner averred that at least three (3) properties owned by the respondents were undervalued when CJ Corona declared the same in his SALNs. The difference of the actual value of the properties from its disclosed value totalled ₱17,547,945.00.

The petitioner Republic also applied for the *ex parte* issuance of a writ of preliminary attachment against the properties, real and/or personal, of the respondents in the amount of ₱130,587,012.75, representing the value of the alleged ill-gotten wealth subject of the instant case. After the Court issued the *Writ of Preliminary Attachment* relative to the *Resolution* dated August 15, 2014, nothing, however, substantive arose thereafter.²⁶

²¹ Records (Vol. I), p.77-110.

²² *Id.*, pp. 53-67.

²³ *Id.*, pp. 30-51.

²⁴ *Id.* at pp. 1-25. Amended via Motion to Admit Amended Petition dated June 30, 2014. See also Records (Vol. II), pp. 631-633.

²⁵ Records (Vol. II), pp. 636-661. See also Records (Vol. V), p. 1568, Resolution of this Court dated August 15, 2014, granting petitioner's "Motion to Admit Amended Petition."

²⁶ See Records (Vol. III), pp. 558-559, Minute Resolution of this Court dated April 30, 2014, pp. 561-562, Writ of Preliminary Attachment dated May 5, 2014, See also Records (Vol IV), p. 1605, Resolution of the Court dated October 14, 2014, Reissuance of Writ of Preliminary Attachment, p. 1819, Sheriff's Return of Writ of Preliminary Attachment dated January 23, 2015, pp. 1820-1821, Writ of Preliminary Attachment dated May 5, 2014, pp. 1822-1824, Writ of Preliminary Attachment dated January 21, 2015, pp. 1825-1827 & 1842-1844, Reply to the Notice of Garnishment with attached Certification dated February 13, 2015 of Philam Asset Management, Inc. dated February 21, 2015, pp. 1829 & 1840, Report of China Banking Corporation dated February 16, 2015, pp. 1831-1834, Sheriff's Report dated March 10, 2015, p. 1835, Answer of Bank of Philippine Islands (BPI) to the Warrant of Garnishment dated May 28, 2014, pp. 1836-1839, Reply of Philippine

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Meanwhile, respondents filed a *Petition for Certiorari*²⁷ under Rule 65 of the Rules of Court with *Urgent Application for Temporary Restraining Order and/or Writ of Preliminary Injunction* before the Supreme Court. Respondents prayed for the following: 1) an order commanding the Ombudsman to desist from prosecuting the cases filed against them and to hold in abeyance the proceedings before this Court in Criminal Cases Nos. SB-14-CRM-0196 to SB-14-CRM-0211 and in the instant Civil Case No. SB-14-CVL-0001, until further orders from the Supreme Court; 2) to nullify and set aside the Ombudsman's *Joint Resolution* dated January 14, 2014 and *Joint Order* dated March 24, 2014; 3) make the injunction permanent; and 4) order the Sandiganbayan to dismiss Criminal Cases Nos. SB-14-CRM-0196 to SB-14-CRM-0211 and the instant Civil Case No. SB-14-CVL-0001.

In their *Answer*²⁸ (to the *Petition*) dated October 29, 2014, the respondents, with grounds for dismissal, pleaded as affirmative defenses the following: *first*, the respondents' properties were legitimately acquired. They are not manifestly out of proportion to their lawful income. Petitioner used bloated figures to arrive at supposed discrepancy between respondents' net worth and actual assets, such allegations are baseless and misleading; *second*, petitioner relied on respondents' SALNs but the former assails the veracity of the same when it filed a perjury case against the latter. Thus, petitioner cannot now argue that respondents alleged increase in net worth is inferred from the subject SALNs; *third*, the evidence obtained by petitioner are inadmissible. Specifically, respondent CJ Corona's bank account details were illegally obtained on the ground that it violated RA No. 1405²⁹ or the purpose of RA No. 9160³⁰; *fourth*, there is no substantial increase in the net worth of respondents; *fifth*, all properties of respondents were declared in the subject SALNs indicating its respective assessed and fair market values; *sixth*, petitioner was not able to show that the subject real properties were manifestly out of proportion to their income; and *seventh*, the petitioner failed to show by *prima facie* evidence that respondents'

National Bank dated February 23, 2015, Philippine Savings Bank dated May 26, 2014, United Overseas Bank dated May 23, 2014, and Metrobank dated May 26, 2014, to the Notice of Garnishment, p. 1841, Reply of Citibank dated February 18, 2015 to the Notice of Garnishment, p. 1845, Reply of Land Bank of the Philippines (LBP) dated February 11, 2015 to the Notice of Garnishment, pp. 1846-1868, several Condominium Certificate of Title (CCT), p. 1869, *Pagpapatunay* from the Office of the Provincial Assessor of Batangas dated March 2, 2015, pp. 1873-1874, Sheriff's Report dated April 28, 2015, p. 1875, Reply to the Notice of Garnishment from Banco De Oro dated March 9, 2015, p. 1876, *Pagpapatunay* dated March 17, 2015, p. 1877, Reply of LBP to the Notice of Garnishment dated March 19, 2015, p. 1878, Certification dated March 27, 2015 of the Office of the City Assessor of Batangas City, pp. 1880-1881, Certifications dated March 24, 2015 and March 25, 2015 from the Office of the City Assessor of the City of Lipa; See also Records (Vol. V), p. 2132, Sheriff's Report dated January 5, 2016, p. 2133, Certification dated March 27, 2015 of the Office of the City Assessor of Batangas City, p. 2135, Reply of LBP to the Notice of Garnishment dated October 26, 2015.

²⁷ Records (Vol. II), pp. 568-615. Docketed as GR No. 211824-25 (*Renato C. Corona and Cristina R. Corona v. Honorable Conchita Carpio Morales, in her capacity as Ombudsman, the Field Investigation Office of the Ombudsman, et al.*).

²⁸ Records (Vol. IV), pp. 1697-1725.

²⁹ Otherwise known as the Bank Secrecy Law or the Secrecy of Bank Deposits Act, Republic Act No. 1405, September 9, 1955.

³⁰ Otherwise known as Anti-Money Laundering Act of 2001, Republic Act No. 9160, September 29, 2001.

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properties were unlawfully acquired. Included in the respondents' prayer is an order to lift the *Writ of Preliminary Attachment*.

The petitioner then filed a *Reply*³¹ to respondents' *Answer* on December 11, 2014.

On January 14, 2016, petitioner requested for the issuance of *subpoenas duces tecum* and *ad testificandum* to the following: (1) Anthony O. Chua, President and/or duly authorized representative of Allied Banking Corporation;³² (2) Francisco E. Burgos, Jr., Branch Head or duly authorized representative of Land Bank of the Philippines (LBP);³³ (3) Maybelyn H. Villareal, Branch Head or duly authorized representative of LBP;³⁴ and (4) Pascua M. Garcia, III, President or duly authorized representative of PS Bank,³⁵ to which the Court granted through the issuance of *subpoenas duces tecum* and *ad testificandum* to the aforementioned individuals on January 18, 2016.³⁶

Another request for issuance of *subpoenas duces tecum* and *ad testificandum* was filed by petitioner on January 25, 2016 to the following: (1) Enrico S. Cruz, Chief Country Officer of Deutsche Bank AG Manila; and (2) Celia D. Orbeta, Head, Direct Securities of Deutsche Bank AG Manila,³⁷ to which the Court granted through the issuance of *subpoenas duces tecum* and *ad testificandum* to the aforementioned persons on January 28, 2016.³⁸

On February 10, 2016, respondents filed an *Omnibus Motion*³⁹ to quash the aforementioned *subpoenas* issued by the Court. Respondents argued that: 1) the *subpoenas* sought to be quashed call for the production of privileged documents, thus violating RA No. 6426;⁴⁰ 2) the *subpoenas* are unreasonable and oppressive as they unduly expose the subpoenaed officials to criminal liability, and their banks to administrative sanctions; and 3) the petitioner's evidence on their bank accounts is based on documents illegally obtained through an unlawful search and in clear violation of banking laws (RA No. 1405 and RA No. 6426) under which all bank deposits, of whatever nature, are of absolutely confidential character. The respondents further asserted that the *General Authority* executed by CJ Corona during the impeachment trial has become *functus officio* the moment he ceased to be a public officer, and thus cannot serve as the written permission from the depositor that constitutes an exception to the secrecy of foreign currency deposits under RA No. 6426.

³¹ Records (Vol. IV), pp. 1786-1812.

³² Records (Vol. V), p. 2153.

³³ *Id.*, p. 2172.

³⁴ Record (Vol. V), p. 2178.

³⁵ *Id.*, p. 2184.

³⁶ *Id.*, pp. 2152, 2171, 2177, and 2183.

³⁷ *Id.*, pp. 2192-2193.

³⁸ *Id.*, p. 2191.

³⁹ *Id.*, pp. 2213-2242.

⁴⁰ Otherwise known as Foreign Currency Deposit Act of the Philippines, Republic Act No. 6426, April 4, 1972.

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In a *Resolution*⁴¹ dated April 28, 2016, the Court granted respondents' *Omnibus Motion* and ordered the subject *subpoenas* issued quashed as well as the documentary evidence produced and the *Judicial Affidavits* executed by virtue of the said *subpoenas* "be considered withdrawn and of no legal force and effect."

The petitioner then filed its *Motion for Clarification and/or Reconsideration*⁴² dated May 16, 2016 which principally sought for the reconsideration of the Court's *Resolution* dated April 28, 2016. Petitioner argued that it requested the *subpoenas* in question as part of the procedure for examining its witnesses, pursuant to AM No. 12-8-8-SC, otherwise known as the Judicial Affidavit Rule. Petitioner asserted that the Judicial Affidavit Rule applies in the instant case because proceedings under RA No. 1379 are civil in nature.

Unfortunately, on April 29, 2016, respondent CJ Corona passed away.⁴³ Consequently, CJ Corona was substituted by his heirs, Ma. Carla Beatrice C. Castillo, Francis R. Corona, and Charina C. Salgado.⁴⁴

On October 25, 2017, the Court issued a *Resolution*⁴⁵ reconsidering its *Resolution* dated April 28, 2016 and consequently denying respondents' *Omnibus Motion*. The respondents then filed a *Motion for Reconsideration*⁴⁶ dated November 9, 2017 assailing the foregoing *Resolution* of the Court but the same was denied in its *Resolution*⁴⁷ dated December 18, 2017.

Unyielding, the respondents filed a *Petition for Certiorari and Prohibition (With Prayer for the Issuance of a Temporary Restraining Order and/or Writ of Preliminary Injunction)*⁴⁸ under Rule 65 of the Rules of Court before the Supreme Court, assailing the foregoing *Resolutions* of this Court as regards the questioned *subpoenas*, essentially on the ground that: (1) the issuance of the *subpoenas* violate the Judicial Affidavit Rule; (2) the inquiry into the bank accounts are illegal; and (3) the Ombudsman Act of 1989 did not modify the confidentiality of foreign currency bank deposits under RA No. 6426.

⁴¹ Records (Vol. V), pp. 2330-2337.

⁴² *Id.*, pp. 2341-2349.

⁴³ Records (Vol. VI), p. 2740, Certificate of Death.

⁴⁴ The Heirs of CJ Corona and respondent Cristina will still be collectively referred to in this case as **respondents**. See also Records (Vol. VI), pp. 2735-2737, respondents' Motion for Substitution of Party filed on August 29, 2017 and p. 2747, Order dated September 8, 2017 of this Court granting respondents' Motion for Substitution of Party.

⁴⁵ Records (Vol. VI), pp. 2833-2839.

⁴⁶ *Id.*, pp. 2843-2879.

⁴⁷ *Id.*, pp. 2881.

⁴⁸ Records (Vol. VI-A), docketed as GR No. 237431, case entitled *Cristina R. Corona, Ma. Carla Beatrice C. Castillo, et al., v. Sandiganbayan, Second Division, et. al.* The case remains pending before the Supreme Court as of this date.

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After the issues have been joined in the instant case,⁴⁹ the matter is now before this Court for resolution.

The Issues

The parties submit the following issues:⁵⁰

For the petitioner:

[A. Whether respondents] have acquired properties manifestly out of proportion to their lawful incomes during their tenures as public officers; and

[B. Whether] properties acquired by [respondents] that are manifestly out of proportion to their lawful incomes, whether held by them or their dummies, trustees, assignees or nominees, should be forfeited in favor of the State.

For the respondents:

[1. Whether respondents] have acquired properties manifestly out of proportion to their lawful income; [and]

[2. Whether] respondents' properties are subject to forfeiture in favor of petitioner.

Evidence for the Petitioner

To prove their claim against respondents, petitioner presented the following witnesses whose respective testimonies are summarized as follows:

(a) Araceli Bayuga (*Bayuga*), Chief Judicial Staff Officer of the Cash Collection and Disbursement Division, Financial Management and Budget Office of the Supreme Court.⁵¹ Bayuga's testimony was dispensed with when the parties stipulated on the following: identity and due authenticity of the *Certification*⁵² dated March 8, 2012 which states the salaries, allowances, and other emoluments covering the period April 9, 2002 to December 31, 2011 of respondent CJ Corona. Parties also stipulated that Bayuga has no personal knowledge of respondents' salaries and income prior to 2002 and their other sources of income for the period April 9, 2002 to December 31, 2011, and their respective net worth.⁵³

⁴⁹ Records (Vol. IV), p. 1907, Minutes of the Court dated July 7, 2015.

⁵⁰ Records (Vol. VII), p. 3144, Pre-Trial Order dated October 13, 2017.

⁵¹ *Id.*, pp. 3244-3248, Judicial Affidavit dated August 11, 2015.

⁵² Exhibits "D" "D-1" to "D-3."

⁵³ Records (Vol. VII), pp. 3281-3282, Order dated September 26, 2018.



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(b) Engineer Roberto S. Villaluz (*Engr. Villaluz*), OIC of the City Assessor Taguig City.⁵⁴ Engr. Villaluz's testimony was dispensed with when the parties stipulated that he is the custodian of the following: i) *Tax Declaration No. EB-019-25621*⁵⁵ pertaining to Unit 38B Bellagio I Condominium, Fort Bonifacio, Taguig City for CCT No. 164-201-0000062; ii) *Tax Declaration No. EB-019-25622*⁵⁶ pertaining to Parking Area No. 50, Basement Bellagio I Condominium, Fort Bonifacio, Taguig City for CCT No. 164-201-0000063; iii) *Tax Declaration No. EB-019-25623*⁵⁷ pertaining to Parking Area No. 51 Basement Bellagio I Condominium, Fort Bonifacio, Taguig City; iv) *Tax Declaration No. EB-019-25624*⁵⁸ pertaining to Parking Area No. 52 Basement Bellagio I Condominium, Fort Bonifacio, Taguig City; v) CCT No. 164-201-0000062⁵⁹ for Unit No. 38B situated in the 38th Floor of Bellagio I; vi) CCT No. 164-201-0000063⁶⁰ for Parking Area No. 50 in the Basement 2 Parking of Bellagio I; vii) CCT No. 164-201-0000064⁶¹ for Parking Area No. 51 in the Basement 2 Parking of Bellagio I; viii) CCT No. 164-201-0000065⁶² for Parking Area No. 52 in the Basement 2 Parking of Bellagio I, Fort Bonifacio, Taguig City; ix) *Deed of Absolute Sale*⁶³ by and between Megaworld Corporation represented by Giovanni C. Ng and respondents executed on December 16, 2009 pertaining to The Bellagio Unit 38-B; and x) *Certificate Authorizing Registration (CAR)* 2009 00185250⁶⁴ signed by the authorized representative of Joel Tan-Torres, Commissioner of BIR, issued on December 17, 2009 at Taguig City. However, parties also stipulated that Engr. Villaluz has no personal knowledge as to the transactions that led to the issuance of the aforementioned documents, that he did not prepare, sign, and issue documents under item nos. (v) to (x) hereof.⁶⁵

(c) Nancy G. Cañete (*Cañete*), Supervising Legislative Staff Officer III of the Office of the Secretary, Senate Electoral Tribunal (*SET*).⁶⁶ Cañete's testimony was also dispensed with when the respondents admitted the genuineness and due execution of *Certification*⁶⁷ dated January 5, 2012 issued by the SET regarding CJ Corona's *per diem*/ allowances as member of the SET. The parties, however, stipulated that Cañete has no personal knowledge of respondents' salaries or income, sources of income, and respective net worth.⁶⁸

⁵⁴ Records (Vol. VII), pp. 3212-3222, Judicial Affidavit dated January 10, 2017.

⁵⁵ Exhibit "J".

⁵⁶ Exhibit "K".

⁵⁷ Exhibit "L".

⁵⁸ Exhibit "M".

⁵⁹ Exhibits "S" to "S-1".

⁶⁰ Exhibits "T" to "T-1".

⁶¹ Exhibits "U" to "U-1".

⁶² Exhibits "V" to "V-1".

⁶³ Exhibits "Q", "Q-1" to "Q-3".

⁶⁴ Exhibit "R".

⁶⁵ Records (Vol. VII), pp. 3281-3282, Order dated September 26, 2018.

⁶⁶ *Id.*, pp. 3256-3261, Judicial Affidavit dated August 4, 2015.

⁶⁷ Exhibit "E."

⁶⁸ Records (Vol. VII), p. 3284, Order dated September 28, 2018.

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(d) Angelina L. Gabat (*Gabat*), Officer-in-Charge (*OIC*) of the Accounting Service, SET-COA.⁶⁹ Gabat's testimony was likewise dispensed with when the parties stipulated on the genuineness and due execution of *Summary Report*.⁷⁰ The parties also stipulated that Gabat has no personal knowledge of the following: respondents' salaries or sources of income prior to 2008; respondents' sources of income aside from those CJ Corona received as member of the SET from March 2008 to April 2009; and respondents' net worth.⁷¹

(e) Girlie I. Salarda (*Salarda*), Secretary of the House of Representatives Electoral Tribunal (*HRET*).⁷² Her testimony was dispensed with by the parties when they stipulated on the existence and due execution of *Certification*⁷³ dated March 26, 2012 stating CJ Corona's summary of allowances, extraordinary and miscellaneous expenses, and *per diem* for the period of 2007 to 2010. The parties further stipulated that Salarda has no personal knowledge of respondents' sources of income aside from those received by CJ Corona as member and chairman of HRET, and their respective net worth.⁷⁴

(f) Wilfredo I. Picazo, III (*Picazo*) Trade and Industry Development Specialist of the Department of Trade and Industry (*DTI*).⁷⁵ His testimony was dispensed⁷⁶ with when they stipulated on the due execution and authenticity of the following: *Certification* dated February 28, 2012 and its attachments, except the screenshot of the results of the search conducted by Picazo;⁷⁷ the *First Indorsement* dated March 6, 2012; *Certification* dated August 4, 2015 and its attachments; *Authorization* dated August 4, 2015.⁷⁸ In his testimony through his sworn *Judicial Affidavit* dated August 5, 2015, Picazo identified the *computer screenshot of DTI Business Registration System for 2012*⁷⁹ showing the result of the business name search for "Renato C. Corona" and "Christina Corona."

(g) Marianito Dimaandal (*Dimaandal*), Director IV and Head of Malacañang Records Office, Office of the President.⁸⁰ He testified through his sworn *Judicial Affidavit* dated August 14, 2015 that he was in charge with the safekeeping of the records and that he issued the certified true copies of CJ Corona's *Service Records* dated May 30, 2002, *Personal Data Sheet* with

⁶⁹ Records (Vol. VII), pp. 3266-3270, Judicial Affidavit dated August 10, 2015.

⁷⁰ Exhibit "E-1."

⁷¹ Records (Vol. VII), p. 3284, Order dated September 28, 2018.

⁷² *Id.*, pp. 3308-3312, Judicial Affidavit dated August 17, 2015.

⁷³ Exhibits "G", "G-1" to "G-2."

⁷⁴ Records (Vol. VII), pp. 3322-3323, Order dated October 26, 2018.

⁷⁵ *Id.*, pp. 3291-3297, Judicial Affidavit dated August 5, 2015.

⁷⁶ Records (Vol. VII), pp. 3322-3323, Order dated October 26, 2018.

⁷⁷ See Exhibit "Q-2" and Records (Vol. VII), p. 3348, Minute Resolution dated December 5, 2018.

⁷⁸ See Exhibits "Q", "Q-1", "Q-3" to "Q-7."

⁷⁹ Exhibit "Q-2".

⁸⁰ Records (Vol. VII), pp. 3346-3350.

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attached Resume, *Appointment Letters* dated April 9, 2002 and May 17, 2010, and 2001 SALN.⁸¹

(h) Nima A. Geronimo, Acting Records Officer of the Registry of Deeds of Taguig and Pateros City.⁸² However, her testimony was dispensed with when the parties stipulated on the existence and authenticity of the following documentary evidence: *i) Deed of Absolute Sale* by and between Megaworld Corporation represented by Giovanni C. Ng and respondents executed on December 16, 2009 pertaining to the Bellagio Unit 38-B with an area of 303.50 square meters (*sq.m*) and three (3) parking slots at 12.50 sq.m each; *ii) CAR 2009 00185250* issued on December 17, 2009; *iii) CCT No. 164-201-0000062* pertaining to Unit 38B, 38th Floor of Bellagio I, Fort Bonifacio, Taguig City; *iv) CCT No. 164-201-0000063* for Parking Area No. 50 in the Basement 2 Parking of Bellagio I; *v) CCT No. 164-201-0000064* Parking Area 51 in the Basement 2 Parking of Bellagio I; and *vi) CCT No. 164-201-0000065* for Parking Area 52 in Basement 2 Parking of Bellagio I.⁸³ Parties also stipulated that witness has no personal knowledge of the transaction that led to the issuance of the said documents.⁸⁴

(i) Rosette S. Naranjilla, Supervising Legislative Staff Officer III, Executive Secretary to the Senate Secretary. She testified through her sworn *Judicial Affidavit*⁸⁵ dated September 28, 2017 that her duties include assisting the Senate Secretary, serving as Clerk of Court to the Senate, sitting as Impeachment Court, in distributing copies of all documents filed with the Senate Secretary's Office to all the Senator-Judges and concerned parties. She also identified the signature of Atty. Emma Lirio-Reyes, Senate Secretary on the *certified true copy of the General Authority*⁸⁶ dated May 22, 2012.

(j) R. Epicurus Charlo S. Salcedo (*Atty. Salcedo*), Graft Investigation and Prosecution Officer (*GIPO*) II, Ombudsman-Visayas Iloilo Regional Office, testified through his sworn *Judicial Affidavit*⁸⁷ dated February 13, 2019. He testified, among others, that: *i) he was formerly assigned at Asset Investigation Bureau, FIO from 2005 to 2014, with the position GIPO I; ii) one of his duties is to conduct a fact-finding investigation to complaints filed before the Ombudsman; iii) he was one of the panel of investigators in the Ombudsman who evaluated the Complaints and its respective attachments*⁸⁸ filed against CJ Corona which were consolidated and docketed as CPL-C-12-095; *iv) their initial evaluation to the complaints filed against CJ Corona was that it appeared to have sufficient basis to proceed with the*

⁸¹ See Exhibits "A", "B" and series, "C", "C-1", and "H."

⁸² Records (Vol. VII), pp. 3397-3403, *Judicial Affidavit* dated January 8, 2019.

⁸³ See Exhibits "Q⁵", "Q⁵⁻¹" to "Q⁵⁻³", "S⁵" to "S⁵⁻¹", "T⁵" to "T⁵⁻¹", "U⁵" to "U⁵⁻¹", "V⁵" to "V⁵⁻¹", "R⁵".

⁸⁴ Records (Vol. VII), p. 3471, Order dated January 23, 2019.

⁸⁵ *Id.*, pp. 3338-3344.

⁸⁶ Exhibit "V".

⁸⁷ Records (Vol. VII), pp. 3493-3529 and Records (Vol. VII-A).

⁸⁸ See Exhibits "B⁶" "B⁶⁻¹" to "B⁶⁻²".

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investigation against the latter; *v*) they issued *subpoenae*⁸⁹ and letters to various government agencies,⁹⁰ which, in turn furnished them copies of their requested documents;⁹¹ *vi*) upon their investigation they learned of the tax evasion case filed by the BIR with the Department of Justice (*DOJ*), as such, they sent letters⁹² of request to Secretary of Justice Leila De Lima and Prosecutor General Claro Arellano dated May 7, 2013 and May 22, 2013 respectively in order to validate the report of the tax evasion case and to be given certified true copies of official documents relative to the said case; *vii*) they received certified true copies of documents⁹³ relative to the tax evasion case of CJ Corona; *viii*) after their evaluation of the tax evasion case, they computed the amount of ₱542,525,423.98 unexplained wealth of respondents; and *ix*) as a result of these evaluations, they executed a *Complaint-Affidavit*⁹⁴ dated July 29, 2013 recommending forfeiture case against respondents.

Relative to the aforementioned *Complaint-Affidavit*, Atty. Salcedo attested that they determined the net increase in respondents' net worth

⁸⁹ See Exhibits "H⁵", "N⁶", "X⁶", "Y⁶".

⁹⁰ See Exhibits "E⁷", "E⁷⁻¹" to "E⁷⁻⁶⁰³".

⁹¹ See Exhibits "A", "B", "B-1" to "B-4", "C", "C-1", "H", "E", "G", "G-1" to "G-2", "F", "F-1", and "Q" to "Q-7". The various heads of government agencies responded to the *subpoena* and *letters* that the team (FIO) issued, namely: Records Section of Malacanang which issued the Service Record, Personal Data Sheet, Appointment Papers, and [SALNs] of Corona; Supreme Court of the Philippines, specifically Certification from [Bayuga], SC Chief Judicial Staff Officer, Cash Collection and Disbursement Division covering the salaries, allowances and other emoluments of respondent for the period April 2002 to December 2011; Accounting Department of the Senate Electoral Tribunal which issued a Certification with attachment stating the per diem and allowances of Corona for the period March 2008 to April 2009; Accounting Department of HRET which likewise issued a Certification dated March 26, 2012, issued by [Salarda], Secretary of the Tribunal with the attached list of the allowances received by respondent as Chairman/Member of the HRET for 2007 to 2010; Senate of the Philippines which issued a certified true copy of the Record of the Senate Sitting As An Impeachment Court dated Wednesday, January 25, 2019 consisting of 49 pages and a certified true copy of the General Authority signed by CJ Corona dated May 22, 2012; DTI which issued a Certification stating that as per records, [respondents] have no existing business name Registration; Department of Justice through then Secretary of Justice, Leila De Lima issued certified true copies of the complaint for the tax evasion case with attachments including certified true copies of the SAL's of respondent from February 21, 2001 to 2010, certified true copies of the various bank certifications in reply to the various letters issued by then BIR Commissioner Kim Henares namely: BPI Investment Management Inc., through a letter dated May 31, 2012 of Fernando Sison III, President addressed to then BIR Commissioner Kim Jacinto-Henares with attached 12 pages of Certification of Mutual Fund Account Movements for Certifications for Mutual Fund Account Nos. 6329, 17492, 176297, 44506, 276204, and 179929; Bank of the Philippine Islands through a Certification dated June 13, 2012 issued by Leonora R. Dizon, BPI Branch Manager, Ayala Avenue; Deutsche Bank through a letter dated June 6, 2012 of Enrico S. Cruz, Chief Country Officer, Deutsche Bank AG Manila Branch, addressed to then BIR Commissioner Kim Henares, with attached Certification dated June 6, 2012, issued by Deutsche Bank and undated Statement of Transactions issued by Deutsche Bank; Certification dated June 6, 2012, issued by Celia D. Orbeta, Head, Direct Securities Services and Soledad R. Velasco, Head, Securities and Custody Operations, with undated Statement of Transactions issued by Deutsche Bank; Allied Bank through a letter dated June 6, 2012 of Anthony Q. Chua, President, Allied Bank address to Kim Henares with attached 18 pages of bank statements for the various accounts of Renato Corona maintained with the said bank; Land bank (LBP) through a letter dated June 8, 2012 of Gilda Pico, President and CEO of LBP addressed to Kim Henares with the Certifications dated June 7, 2012 issued by Francisco E. Burgos, Jr., Branch Head, LBP, Taft Avenue Branch, Manila and Certification dated June 7, 2012 issued by Maybelyn Villareal, Branch Head, Padre Faura, Manila; PSBank through a covering letter of Pascual M. Garcia, III, President addressed to Kim Henares with attached bank certifications; letter of authority from then BIR Commissioner Kim Henares for Socrates Regala, Cristina Kahulugan and Josephine Duran, certified true copy of the Summary of Bank Certificates/Deposits signed by Socrates Regala, Cristina Kahulugan and Josephine Duran, among others; documents from The Land Registration Authority (LRA), [TCT], Certificate Authorizing Registration, Deeds of Sale and [CCTs] for the One Burgundy Plaza Condominium, the La Vista Lot at Maranaw St., Bellagio Condominium Property with three parking slots, among others.

⁹² See Exhibits "C⁷" and "D⁷".

⁹³ See Exhibits "E" to "E⁷" to "E⁷" to "E⁶⁰³".

⁹⁴ See Exhibit "D⁶".



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based on CJ Corona's SALNs from 2001 to 2010, then they added the discrepancies in bank deposits, and the undervalued cost of real properties. For the net increase in respondents' net worth, they arrived at the amount of ₱8,970,980.00. As regards the amount of ₱542,525,423.98, they subtracted the cash declarations of CJ Corona in his SALN per year from his actual cash assets as shown by the Schedule/Summary of Bank Certificates/Deposits⁹⁵ prepared by the BIR, then, they added the difference/undeclared cash assets per year of CJ Corona from 2003 to 2010.

As regards the undervalued real properties of respondents, Atty. Salcedo stated that based on the documents obtained from LRA, TCTs, Deeds of Sale, and the CCTS,⁹⁶ less the declared acquisition cost/fair market value on the subject SALNs, the actual acquisition of the property One Burgundy Plaza is ₱2,758,800.00 as against the SALN declaration of ₱921,000.00 thereby showing under-declaration of ₱1,837,800.00; for the La Vista Lot at *Maranaw* Street, its actual acquisition cost is ₱11,000,000.00 as against the SALN declaration of only ₱3,000,000.00; for the Bellagio properties (condominium unit and parking slots), its total acquisition costs is ₱14,000,510.225, as against the SALN declaration of ₱6,800,000.00.

Lastly, according to Atty. Salcedo, in arriving at the estimate amount of more than ₱130,000,000.00 as respondents' unexplained wealth, they deducted from the amount of ₱542,525,423.98 the combined income of the latter (based on the records from the Supreme Court, SET, HRET, and Office of President).

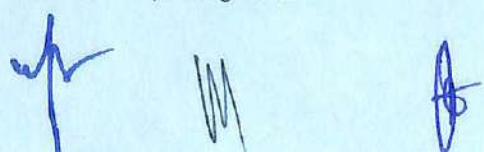
(k) Denissa Olea Faustino, Chief of Assessment Records Management Division of the Quezon City, Assessor's Office. Her testimony was dispensed with when the parties agreed to stipulate on the due execution and authenticity of certified true copies of the documents pertaining to the condominium unit in Burgundy Condominium, La Vista Village, and Loyola Heights in Quezon City. Parties also stipulated that she has no personal knowledge on the transactions that led to the issuance of the subject tax declarations; that she did not issue the same and that she has no personal knowledge on the sources of the funds for the acquisition and purchase process of the real properties in Burgundy Condominium, La Vista Village, and Loyola Heights.

(l) Francisco E. Burgos, Jr. (*Burgos*), Branch Head and/or duly authorized representative of LBP, testified through his sworn *Judicial*

⁹⁵ See Exhibits "X" and "E7" to "E570".

⁹⁶ See Exhibits "W5", "W5-1", "W5-2", CCT No. N-35812; Exhibits "X5" "X5-1" to "X5-4", Deed of Sale dated October 8, 2003, Exhibits "Y5", "Y5-1" to "Y5-3", TCT No. N-254901, and Exhibits "Z5" "Z5-1" to "Z5-3", TCT No. 004-2010010259, all pertaining to the One Burgundy Plaza.

See Exhibit "Q5", "Q5-1" to "Q5-3", Deed of Absolute Sale notarized on December 16, 2009, Exhibit "S5" to "S5-1"; Exhibits "T5" to "T5-1"; Exhibits "U5" to "U5-1", Exhibits "V5" to "V5-1", all for CCTs Nos. 164-2010000062,63,63 and 65; Exhibit "R5", CAR, all pertaining to the Bellagio property and parking slots.



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*Affidavit*⁹⁷ dated March 13, 2019, that he signed the *Certification*⁹⁸ dated June 7, 2012 and identified its attachments; and that he signed the same in compliance with a request from the BIR.

(m) Maybelyn H. Villareal, Branch Head and/or duly authorized representative of LBP, testified through her *Judicial Affidavit*⁹⁹ dated March 6, 2019, that she signed the *Certification*¹⁰⁰ dated June 7, 2012 and identified its attachments; and that she signed the same in compliance with a request from the BIR.

(n) Elizabeth S. Ochoa, Department Manager of LBP, Taft Avenue Branch. She testified through her sworn *Judicial Affidavit*¹⁰¹ dated February 20, 2019, and identified the *Certification* dated June 7, 2012 signed by Burgos as well as print-outs of *bank statements for Payroll Account No. 0597-0660-82*¹⁰² under the name of CJ Corona as the standard format of bank certifications and bank statements issued by LBP.

(o) Leonora R. Dizon, Branch Manager, BPI Ayala Triangle Branch testified through her *Judicial Affidavit*¹⁰³ dated May 16, 2019 that she issued the *Certification*¹⁰⁴ dated June 13, 2012 upon the directive of her superiors at BPI's Head Office.

(p) Jose Mari L. Valmayor, Chief Operating Officer, Fund Manager, Officer-In-Charge of BPI Investment Management Incorporated (*BIMI*) testified through his sworn *Judicial Affidavit*¹⁰⁵ dated May 30, 2019, that he is familiar with the signatures of Fernando J. Sison III (*Sison*), President of BIMI, as his former superior, and Michelle Anne C. Lecaros (*Lecaros*), Mutual Fund Sales Manager of BIMI, as his colleague, and as such he identified their signatures appearing on the *Letter*¹⁰⁶ dated May 31, 2012 by Sison addressed to Commissioner Kim Henares (*Comm. Henares*) and on the *Certifications of Mutual Fund Account Movements*¹⁰⁷ pertaining to Mutual Fund Account Nos. 6329, 17492, 176297, 44506, 276204, and 179929, issued by Lecaros.

(q) Antonia Purugganan Barros (*Barros*), Service Chief of the Legislative Records and Archives Services of the Senate of the Philippines testified through her sworn *Judicial Affidavit*¹⁰⁸ dated August 5, 2015, among

⁹⁷ Records (Vol. IX), pp. 3635-3638.

⁹⁸ See Exhibits "EE" and "EE-1" & "UU-1" to "K⁴-1" and "UU" to "K⁴".

⁹⁹ Records (Vol. IX), pp. 3782-3785.

¹⁰⁰ See Exhibits "FF" and "FF-1" & "GG-1" to "K⁴-1" and "GG" to "K⁴".

¹⁰¹ Records (Vol. IX), pp. 3732-3735.

¹⁰² See Exhibits "UU" to "I⁴-1"

¹⁰³ Records (Vol. IX), pp. 3954-3957.

¹⁰⁴ See Exhibits "Z" and "Z-1".

¹⁰⁵ Records (Vol. IX), pp. 3925-3929.

¹⁰⁶ See Exhibits "Y" and "Y-12".

¹⁰⁷ See Exhibits Y-1" to Y-2" and "Y-13" to "Y-14"; "Y-3" to "y-4" and "Y-15" to "Y-16", "Y-5" to "Y-6" and Y-17" to "Y-18", "Y-19" to "Y-20", "Y-8" to "Y-9" and "Y-21" to "Y-22" and "Y-10" to "Y-11" and "Y-23" to "Y-24".

¹⁰⁸ Records (Vol. VII), pp. 3416-3420.



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others, that she oversees the operations of the Senate Archives, which is the repository of all legislative records of the Philippine Senate and the issuance of certified true copies of documents, and that she issued a certified true copy of the *Record/TSN*¹⁰⁹ of the Senate dated January 25, 2012, conducted by the Senate sitting as an Impeachment Court for the trial of CJ Corona.

(r) Prosecutor Jayvee Laurence B. Bandong, Prosecution Attorney from the Department of Justice, testified through his *Judicial Affidavit*¹¹⁰ dated May 14, 2019 that: *i*) he was one of the panel of prosecutors who conducted preliminary investigation of the tax evasion case filed by the BIR against CJ Corona; *ii*) the basis of their preliminary investigation is the complaint filed by the BIR and the copies of the attachments thereto; *iii*) they found probable cause against CJ Corona for violations of Sections 254 and 255 of the National Internal Revenue Code (*NIRC*), thus, several *informations* were filed against him before the Court of Tax Appeals (*CTA*); and *iv*) they received a letter from Asset Investigation Office of the Ombudsman requesting certified true copies of the resolution indicting CJ Corona for tax evasion as well as the corresponding complaint and attachments filed by the BIR, and they heeded the said request.¹¹¹

(s) Socrates O. Regala, Revenue District Officer, Plaridel, Bulacan, formerly, the Chief Revenue Officer II of the National Investigation Division (*NID*) of the BIR, testified through his sworn *Judicial Affidavit*¹¹² dated October 27, 2015, among others, that: *i*) he was the team leader of an important case assignment for audit and tax investigation (Letter of Authority No. eLA201100010727/ LOA-211-2012-0000005¹¹³) involving CJ Corona pursuant to the Run After Tax Evaders (*RATE*) Program of the BIR; *ii*) they evaluated the replies (with attachments) to their referral letters to different government agencies such as Land Transportation Office, SET, HRET, Supreme Court, and Land Registration Authority, as well as access letters to different banks which include: Allied Bank, BPI Investment Management Inc., Citibank NA, DBMN, LBP, Philam, and PSBank¹¹⁴ relevant to CJ Corona's tax evasion case; *iii*) such documents on the replies of the aforementioned banks and government agencies were then attached to their *Complaint-Affidavit* filed with the DOJ; *iv*) they also evaluated other documents resulting from verifications made on the real property acquisitions of CJ Corona as against the declarations in his SALNs for 2002 to 2010; *iv*) they were able to access CJ Corona's bank records through the access letters issued by Comm. Henares in view of the *General Authority*

¹⁰⁹ Exhibits "F" F"-1" to "F-48".

¹¹⁰ Records (Vol. VIII-A).

¹¹¹ See Exhibits "H" to "P-1", "R", "R-1", "T" to "X", "Y", "Y-1" to "Y-12", "Z", "AA" to "ZZ", "A³" to "Z³", including sub-markings, "A³" to "Z³", "A⁴" to "Z⁴", including sub-markings, "A⁵" to "P⁵-39", including sub-markings, "Y⁶", "C⁷", "D⁵", "E⁷", "E⁷-1" to "E⁷-600" and "E⁷-601".

¹¹² Records (Vol. VIII-B).

¹¹³ Exhibit "U".

¹¹⁴ See Exhibits "V", "M⁷", "N⁷", "O⁷", "P⁷", "Q⁷", "R⁷", "S⁷", "Y", "Y-1" to "Y-12", "Z", "AA", "AA-1" to "AA-2", "BB", "BB-1" to "BB-2", "CC", "CC-1" to "CC-18", "L⁴" "L⁴-1" to "L⁴-3", "M⁴" to "P⁵-39", "X", "T⁷" and "T⁷-1", "E⁷" to "E⁷-595".

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issued by CJ Corona dated May 22, 2012; *v*) after receipt of the replies with attachments from the mentioned banks and government agencies, he prepared schedules containing the details of CJ Corona's bank deposits for taxable years 2002 to 2010 as well as his real properties; *vi*) as part of their audit and tax examination, they verified CJ Corona's tax records with the BIR Integrated Tax System (*ITS*) which showed that the latter was registered as a pure compensation income earner; and *vii*) he identified his signature and the signature of his co-members on the *Complaint-Affidavit* against CJ Corona filed before the DOJ.¹¹⁵

(t) Anthony O. Chua, Former Executive Vice President of the PNB, and later the Allied Bank Inc., testified through his sworn *Judicial Affidavit*¹¹⁶ dated September 6, 2019 that: *i*) he executed a *Letter*¹¹⁷ dated June 6, 2012 addressed to Comm. Henares with attached bank statements; *ii*) he identified the signature appearing on the attached bank statements belonging to Antonio H. Santos, First Vice President assigned to branch bank as he regularly dealt with and acted on such documents; and *iii*) he signed the *Letter* dated June 6, 2012 as a response to the *Letter*¹¹⁸ dated May 28, 2012 from the BIR through Comm. Henares with an attached *General Authority*¹¹⁹ dated May 22, 2012.

(u) Hamid Hyde M. Lumunsad (**Lumunsad**), Paralegal Officer, Legal Services Division of the Philippine Savings Bank (**PSBank**) testified through his sworn *Judicial Affidavit*¹²⁰ dated September 11, 2019. Lumunsad attested that the *Letter*¹²¹ dated June 4, 2012 was signed and executed by the then PSBank President Pascual M. Garcia III in compliance to the letter from Comm. Henares. He also stated that the following copies of printouts of bank certifications/ bank statements¹²² for Account Nos. 089121011957, 089121017358, 089121019593, 089121020122, 089121012666, 089121012713, 089121012882, 089121021444, 089121021681, 089121020133, 089121023848, 089121014573, 089141007129, 089141017659, 089141017977, 089141018085, 089141007469, 089141008145, 089141016962, 089141019340, 089141019678, 089141024292, 089191000373, and 089111019584, 089101005094, 089111019787 and 08913002826 under the name of CJ Corona appear to have the same format as PSBank's bank certifications as they bear the letterhead of PSBank, the title of the document which is "Bank Certification," the date of issue, as well as a barcode.

¹¹⁵ See Exhibits "E7-94" to "E7-102" and "E7-287 to "E7-603".

¹¹⁶ Records (Vol. IX), pp. 3983-3987.

¹¹⁷ Exhibits "CC", "CC-1" to "CC-35".

¹¹⁸ Exhibit "M7-1."

¹¹⁹ Exhibit "V-1".

¹²⁰ Records (Vol. VIII), pp. 4045-4050.

¹²¹ Exhibit "M4" and "M4-1".

¹²² See Exhibits "N4-1" to "N4-3", "O4-1" to "O4-3", "P4-1" to "P4-7", "Q4-1" to "Q4-3", "R4-1" to "R4-3", "S4-1" to "S4-3", "T4-1" to "T4-3", "U4-1" to "U4-3", "V4-1" to "V4-3", "W4-1" to "W4-5", "X4-1" to "X4-3", "Y4-1" to "Y4-3", "Z4-1" to "Z4-5", "A5-1" to "A5-3", "B5-1" to "B5-3", "C5-1" to "C5-3", "D5-1" to "D5-5", "F5-1" to "F5-5", "G5-1" to "G5-3", "H5-1" to "H5-3", "I5-1" to "I5-5", "J5-1" to "J5-2", "K5-1" to "K5-7", "M5-1" to "M5-11", "N5-1" to "N5-11", "O5-1" to "O5-27", and "P5-1" to "P5-78".

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(v) and (w) Soledad R. Velasco, former Head of Security and Custody Operations of Deutsche Bank AG Manila (*DBMN*) Branch, and Celia D. Orbeta, former Director of Security Services of *DBMN* testified through their respective *Judicial Affidavits*¹²³ both dated September 17, 2019 that they signed the following documents: *i*) *Certification* dated June 6, 2012; *ii*) *Statement of Transactions*; and identified its respective photocopies.¹²⁴ They both attested that they signed the said documents as officers of *DBMN* to comply with the request of BIR through Comm. Henares.

After the presentation of all its witnesses, petitioner formally offered¹²⁵ several documentary evidence.¹²⁶ Subsequently, respondents

¹²³ Records (Vol. IX), pp. 4027-4031 and 4036-4040.

¹²⁴ See Exhibits "BB-1" to "BB-5".

¹²⁵ Petitioner's Exhibit Folder, 1 of 3, Formal Offer of Evidence dated November 20, 2019.

¹²⁶ See Petitioner's Exhibit Folders 1 to 3. The petitioner offered as documentary evidence the following: Service Record of [CJ Corona]; Personal Data Sheet with attached Resume of [CJ Corona]; Appointment Paper of [CJ Corona] as Associate Justice of the Supreme Court; Appointment Paper of [CJ Corona] as Chief Justice of the Supreme Court; Certification dated 08 March 2012 issued by the Cash Collection and Disbursement Division, Fiscal Management and Budget Office, Supreme Court of the Philippines; Certification dated 05 January 2012 issued by the Senate Electoral Tribunal; Certification issued by the House of Representatives Electoral Tribunal; SALN of [CJ Corona] as of 21 February 2001; SALN of [CJ Corona] for 2002; SALN of [CJ Corona] for 2003; SALN of Renato Corona for 2004; SALN of [CJ Corona] for 2005; SALN of [CJ Corona] for 2006; SALN of [CJ Corona] for 2007; SALN of [CJ Corona] for 2008; SALN of [CJ Corona] for 2009; SALN of [CJ Corona] for 2010; Certification dated February 28, 2012 from the Department of Trade and Industry and its attachments; the First Indorsement dated March 6, 2012; Certification dated August 4, 2015 and its attachments; Authorization dated August 4, 2015; Alpha List; Memorandum dated January 20, 2012; Letter of Authority issued by Kim S. Jacinto-Henares; General Authority issued by [CJ Corona] dated May 22, 2012; Summary of Bank Certificates/Deposits; Letter dated May 31, 2012; Certification of Mutual Fund Account Movements for Certifications for Mutual Fund Account Nos. 6329, 17492, 176297, 44506, 276204, and 179929; Certification dated June 13, 2012; Covering letter dated June 5, 2012; Bank Certification dated June 4, 2012 issued by Citibank; Letter dated June 6, 2012; Certification dated June 6, 2012; Letter dated June 6, 2012 of Anthony Q. Chua; several History of Daily Transactions for the Peso Account of [CJ Corona] maintained with Allied Banking Corporation with CA No. 1581-007416 and Dollar Account with SA Dollar Account No. 1582-00267-6, Account No. 1588-02138-6 (Time Deposit); Letter dated June 8, 2012; Certification dated June 7, 2012; Certification dated June 7, 2012; several Computer Generated printouts of [CJ Corona's] Current Account with Account No. 3472-008-36; Several Computer Generated printouts of [CJ Corona's] ATM Savings Account No. 0597-0660-82; Cover Letter dated June 7, 2012; Certification dated May 31, 2012; Computer Generated printouts of Statement of Account of Folio Number 6000015129; Computer Generated printouts of Statement of Account of Folio Number 6000037432; Covering Letter of Pascual M. Garcia III; several Bank Certifications all dated May 28, 2012 issued by PS Bank for account numbers 089121011957, 089121017358, 089121019593, 089121020122, 089121012666, 089121012713, 089121012882, 089121020133, 089121021444, 089121021681, 089121023848, 089121014573, 089141007129, 089141017659, 089141017977, 089141018085, 089141007469, 089141008145, 089141016962, 089141019340, 089141019678, 089141024292, 089191000373, 089111019584, 089101005094, 089111019787, & 089131002826; Computer Generated Printout of SA Account No. 11101958-4; Several Statement dates; Deed of Absolute Sale notarized on December 16, 2009; Certificate Authorizing Registration (CAR) No. 2009 00185250 dated December 17, 2009; CCT No. 164-2010000062; CCT No. 164-2010000063; CCT No. 164-2010000064; CCT No. 164-2010000065; CCT No. N-35812; Deed of Absolute Sale dated October 8, 2003 and its certified true copy; Official Receipt (OR) No. 321972; CAR; CCT No. 290844; TCT No. N-254901; TCT No. 004-2010010259; Officer Order No. 100, Series of 2012 dated February 22, 2012; Complaint; Investigation Report dated June 24, 2013; Complaint; Orders; Joint Resolution dated January 14, 2014; several *Subpoenas Duces Tecum*; Letter of Compliance dated March 8, 2012; Tax Declaration Nos. EB-019-14923, EB-056-1308, EB-019-25622, EB-019-25623, EB-019-25624, E-056-02329, D-056-03442, E-056-02328, D-056-04961, D-056-04544, D-056 09349, E-078-02057, and E-078-00246; Letter of Asst. City Assessor Gonsalvo; Request Form of Atty. Salcedo to the Supreme Court; Letter of [Omb. Morales]; *En Banc* Resolution of the Supreme Court promulgated on November 13, 2012; several Letters; several documents (pleadings, resolutions, etc.) from BIR v. [CJ Corona]; NPS Docket No. XIV-INV-12H-00410; Complaint-Affidavit of Duran, et al.; Memorandum of Complaint; Affidavit of Service dated January 4, 2012; BIR v. Ma. Carla Beatriz C. Castillo, NPS Docket No. XVI-INV-12H-0041; Memorandum of Encumbrance Entry No. 2476; Investigation Data Form; several Letters from Kim S. Jacinto-Henares; Allied Bank Statements; Demand Deposit Account; several Letters of reply to Kim S. Jacinto-Henares; Certification of Mutual Fund Account Movements; Citibank Certification; several Bank Certifications and Letter-replies; Statement of Accounts; Summary of Bank Certificates/Deposits of [CJ Corona]; CAR of [CJ Corona]; CCT No. N-11168; Memorandum of Encumbrances; Deed of Absolute of Sale between Burgundy Realty Corp. and respondents' Agreement; Burgundy Realty Corp./Secretary Certificate; Related documents

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filed their *Comment*¹²⁷ dated December 27, 2019. Thereafter, the Court admitted petitioner's documentary evidence through *Resolution*¹²⁸ dated January 8, 2022.

Evidence for the Respondents

On the part of the respondents, they presented the following witnesses whose testimonies are likewise summarized as follows:

(1) Jose G. Villapando, Director III of the Senate of the Philippines, Legislative Records and Archives Service. His testimony was dispensed with¹²⁹ upon the parties' stipulation that: *i*) he has custody of the legislative records of the Senate; and *ii*) he issued the certified true copies of the following Senate Journals, all captioned Impeachment Trial of Supreme Court Chief Justice Renato C. Corona (*Senate Journals*): Senate Journal No. 11 dated February 1, 2012; Senate Journal No. 35 dated March 22, 2012; Senate Journal No. 36 dated May 7, 2012; Senate Journal No. 37 dated May 8, 2012; Senate Journal No. 41 dated May 22, 2012; and Senate Journal No. 45 dated May 22, 2012.¹³⁰

(2) Ma. Elena S. Valencia, Records Officer III of the Archives Section of the Court. Her testimony was likewise dispensed with upon the parties' stipulation on the due execution and authenticity of the certified true copies of the *Amended Informations* in Criminal Case Nos. SB-14-CRM-0196 to 0211, filed before this Court.

(3) Accountant Florita B. Santos (*Santos*), expert witness,¹³¹ testified through her sworn *Judicial Affidavit*¹³² dated February 11, 2021.

in the case: In the matter of cancellation of the encumbrance on reconstituted TCT No. 111040; CAR 2003 00174054; Tax Clearance Certificate; Real Properties; List of Transferor(s) and Transferee(s) Documentary Stamp Tax Declaration/ Return of [CJ Corona]; O.R. of Renato C. Corona/ Burgundy Realty Corp.; Certification of Burgundy Realty Corp.; several Memorandum of Encumbrances; Declaration of Real Property No. D-056; CAR; TCT No. 85121; several CARs; Deed of Absolute Sale between Megaworld Corp. and respondents; Declaration of Real Property; BIR>Returns Processing System; Cash Collection and Disbursement Division; Salaries and other Benefits subject to withholding tax; Computation of Deficiency Tax; Certificates of Income Earned and/or Alpha List of [CJ Corona], 2001 to 2010; Deed of Absolute Sale by and between Victor Bocaling and Cristina dated Sept. 5, 2013; Deed of Absolute Sale by and between Cristina and Carla Castillo notarized October 18, 2010; Tax Declaration No. E-078-03993; Memorandum of Commissioner Henares to Socrates Regala, Cristina Kahulugan and Josephine Duran dated October 21, 2015; Schedule 2; Certification dated March 8, 2012; Certification dated January 5, 2012; Record of the Senate sitting as Impeachment Court dated January 25, 2012; Certification issued by the House of Representatives Electoral Tribunal; Official Receipt No. 321972; Office Order No. 100, Series of 2012 dated February 22, 2012; Complaint filed by [Hontiveroz, *et al.*]; Final Investigation Report dated June 24, 2013; Complaint filed by the [FIO] dated July 29, 2013.

¹²⁷ Records (Vol. IX), pp. 4471-4497.

¹²⁸ *Id.* at 4525, Resolution dated January 8, 2020 where the Court admitted petitioner's Exhibits "A" to "Z", "AA" to "ZZ", "A³" to "Z³", "A⁴" to "Z⁴", "A⁵" to "Z⁵", "A⁶" to "Z⁶", and "A⁷" to "Z⁷".

¹²⁹ Records (Vol. X) p. 4954.

¹³⁰ See Exhibits "241-A" to "241-B".

¹³¹ See Records (Vol. X), pp. 5374-5377, Resolution dated July 23, 2021 where the Court allowed to present Ms. Santos as expert witness in the field of accounting *vis-à-vis* her qualifications stated in her Judicial Affidavit.

¹³² Records (Vol. X), pp. 5044-5067; Records (Vol. X-A); Records (vol. XI), pp. 5945-5968.

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As regards her qualifications, Santos testified that: *i*) she is a certified public accountant (*CPA*) and a partner at Santos Brioso San Juan and Associates (*SBSA*), an accounting firm based in Quezon City; she graduated *cum laude* in 1991 from the University of the East (*U.E.*); *ii*) she previously rendered her opinion in the case entitled *Salvador Pleyto v. Philippine National Police Criminal Investigation and Detection Group (PNP-CIDG)* docketed as G.R. No. 169982, November 2007, as an expert Accountant; *iii*) she has a master's degree from the University of Western Australia, and a doctorate degree from the University of Makati; *iv*) she appeared as an expert witness in several cases before the CTA; and *v*) she rendered opinions before the BIR.

According to Santos, she conducted a review of petitioner's evidence: *i*) upon observing the methodologies employed by the prosecution in the instant case, she was referred by a previous client to CJ Corona; *ii*) she was briefed about the charges against him, particularly on the allegations about his assets; *iii*) she was also provided copies of the *Complaint*, as well as the bank documents from PSBank, Allied Bank, Citibank, DBMN, BPI, LBP, and Philam Asset Management, Inc. (*Philam*); and *iv*) she based her analysis of the commingled funds on the bank documents that petitioner provided, and on her interviews with respondents.

She further testified that *i*) she observed that respondents had accounts in seven (7) financial institutions, namely, PSBank, LBP, Citibank, Allied Bank, BPI, DBMN, and Philam; *ii*) she thoroughly examined the bank statements; *iii*) she studied and analyzed the entries in the bank statements which showed movements of funds from one account to another; *iv*) she traced back respondents' "actual cash assets" claimed by petitioner, to their sources by examining the same bank documents submitted by petitioner as proof of respondents' alleged "undeclared cash assets"; and *v*) she prepared a table *per bank*, summarizing the information on the money placements or transactions in respondents' accounts.¹³³

Moreover, Santos stated that her analysis of the movements of funds in the different accounts of respondents consisted mostly of placements, investments, and roll overs to earn interest income. She stated that: *i*) she was able to identify certain amounts which she considered as the "source funds" or the revolving cash placements which earned substantial interest income; *ii*) she found that respondents' total revolving cash placements amount to P88,488,723.36 from 2002 to 2010, and not P137,937,207.88; and *iii*) CJ Corona, as an investor, had no obligation to file tax returns on investment bonds because the taxes are already withheld by the financial institutions concerned.

¹³³ See respondents' Exhibit "305."

cfp *M* *A*