

**\*\*Title:\*\***

People of the Philippines vs. Yolanda Santos y Parajas

**\*\*Facts:\*\***

Yolanda Santos y Parajas was employed as the Officer In Charge (OIC)-Property Accountant of Dasman Realty and Development Corporation (Dasman Realty) for its Dasman Residences project. Her responsibilities included collecting payments from buyers, tenants, and issuing receipts, recording accounting transactions, and remitting collected payments to Dasman Realty.

From September 2011 to May 2013, Ronald Bañares, the bookkeeper of Dasman Realty, conducted a review prompted by a report that Santos had failed to remit various payments. Bañares discovered unremitted collections amounting to PHP1,029,893.33, supported by receipts bearing Santos's signature, evidencing she had collected monies but not remitted them.

On September 25, 2013, Santos admitted her liability during a meeting and executed a sworn statement promising to repay the amount through salary deductions. Dasman Realty issued a formal demand for liquidation and remittance, which she failed to comply with, leading to the filing of fourteen Informations for qualified theft on July 11, 2014.

During the trial, Santos contended she handed the collections to an intermediary, Engineer Dejon, who passed away on October 4, 2012. She claimed the allegation of theft was retaliation as she knew about the alleged involvement of Dasman Realty's owners in an ambush incident. However, she admitted her initials on the receipts signifying she collected the payments.

The Regional Trial Court (RTC) of Pasay City found Santos guilty on all counts and sentenced her to reclusion perpetua for each count. The Court of Appeals (CA) affirmed this decision.

**\*\*Issues:\*\***

1. Whether the Court of Appeals erred in convicting accused-appellant Santos despite the claim that the prosecution failed to prove she committed theft beyond reasonable doubt.
2. Proper interpretation and application of the penalties in light of R.A. No. 10951 which amends the penalties for theft based on the value.

**\*\*Court's Decision:\*\***

1. **Proof Beyond Reasonable Doubt**:

The Supreme Court held that the prosecution sufficiently established the elements of qualified theft under Articles 308 and 310 of the Revised Penal Code (RPC). Santos had actual possession of the payments received in trust, and her failure to remit them constituted illegal taking. This misappropriation was proven by the presence of her initials on the receipts she issued to clients. Her inconsistent defenses, unsupported by any documentary proof, further compromised her credibility.

2. **Penalties**:

The Supreme Court noted that the RTC's imposition of a single penalty of reclusion perpetua for all counts was improper. With the enactment of R.A. No. 10951, the penalties must be adjusted based on the latest amendments. The theft, involving varied amounts across fourteen counts, necessitates discrete penalties calculated considering the value involved.

For theft involving amounts above PHP5,000 but not exceeding PHP20,000 (two counts), the appropriate penalty under Article 309 (paragraph 4) in relation to Article 310 is reclusion temporal ranging from 8 years and 1 day to 14 years and 8 months.

For theft involving amounts between PHP20,000 and PHP600,000 (twelve counts), the penalty under Article 309 (paragraph 3) is prision correccional in its medium and maximum periods, upgraded by two degrees to prision mayor in its medium and maximum periods (8 years to 12 years).

Applying the Indeterminate Sentence Law:

- For Criminal Case Nos. R-PSY-14-08614-CR and R-PSY-14-08617-CR, the sentence was revised considering the values of PHP12,935.00 and PHP17,716.00 respectively, adjusted to 2 years, 4 months, and 1 day to 10 years, 2 months, and 21 days.

- For the remaining counts with higher values, the sentences were calculated similarly, ensuring compliance with the graduated penalties prescribed under the RPC as amended by R.A. No. 10951.

**Doctrine**:

1. **Presumption of Intent to Gain**: Intent to gain is presumed from the unlawful taking of property. The accused's failure to remit funds despite acknowledging receipt of them constitutes misappropriation.

2. **Application of Indeterminate Sentence Law and RPC Amendments**: The imposition of penalties follows the revised thresholds under R.A. No. 10951, ensuring fairer penalties in line with contemporary economic values.

**Class Notes:**

- **Qualified Theft Elements (Article 310 in relation to Article 308, RPC)**:

1. Taking of personal property.
2. Belonging to another.
3. Without the owner's consent.
4. Intent to gain.
5. Without force, violence, or intimidation.
6. With grave abuse of confidence.

- **Penalties for Theft (Article 309, RPC amended by R.A. No. 10951)**:

- More than PHP20,000 to PHP600,000: Prision correccional in minimum and medium periods.
- More than PHP5,000 to PHP20,000: Arresto mayor medium to prision correccional minimum.

- **Article 70 (Successive Service of Sentences)**:

- Combined penalties must not exceed 40 years, no more than threefold the duration of the most severe penalty.

**Historical Background:**

This case is set against the backdrop of evolving judicial interpretations of theft crimes, reflecting economic changes. The shift to R.A. No. 10951 showcases legislative progress in aligning penalties with modern-day values, ensuring fair treatment under the law. This case encapsulates the balance between adherence to legal precedents and adapting to new statutory amendments.