

**\*\*Title\*\***: Anita L. Miranda vs. People of the Philippines

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

In an Information dated November 28, 2002, Anita L. Miranda was charged with qualified theft. The Information alleged that between April 28, 1998, and May 2, 2002, Miranda, then employed as a bookkeeper for Video City Commercial Inc. (VCCI) and Viva Video City, Inc. (Viva), appropriated P797,187.85 through unauthorized transactions using pre-signed checks. These checks were meant for legitimate business disbursements but were instead cashed by her for personal gain.

As part of her job, Miranda managed accounts for several Video City store franchises, including an account jointly held by VCCI and a franchisee, Jefferson Tan, who was often abroad. Utilizing pre-signed checks by Tan, Miranda deposited funds from various franchisees into the joint account and then wrote checks to herself, thereby transferring funds from the company wrongfully.

The discrepancy was discovered during an audit, prompted by Miranda's refusal to turn over financial records after she went on maternity leave and eventually resigned in May 2002. Jose Laureola, the assistant manager of the BPI Family Bank Sta. Mesa Branch, testified for the prosecution, presenting microfilmed checks, deposit slips, and bank statements confirming the unauthorized withdrawals.

The Regional Trial Court (RTC) of Manila convicted Miranda of qualified theft, sentencing her to a prison term of 8 years and 1 day to 18 years, 2 months, and 21 days of reclusion temporal, and ordered her to pay VCCI P797,187.85 plus costs. Miranda appealed to the Court of Appeals (CA), which affirmed the RTC's decision. Subsequently, Miranda filed a petition for review on certiorari with the Supreme Court.

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

1. Whether the phrase "shall take the personal property of another without the latter's consent" in Article 308 of the Revised Penal Code requires proof of "ownership" for qualified theft.
2. Whether the identification and authentication of Jefferson Tan's signatures on the checks are necessary to establish the crime.
3. Whether the lack of original copies of the checks and vouchers constitutes a fatal flaw in the prosecution's evidence.
4. Whether the factual findings of the RTC and the CA are unsupported by evidence.

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

1. **\*\*Proof of Ownership\*\*:** The Court held that proving absolute ownership of the stolen property is unnecessary. It is sufficient to show that the property belonged to another person other than the accused. Miranda, by taking P797,187.85 from VCCI without their consent, fulfilled this element.
2. **\*\*Signature Identification\*\*:** The Court found the prosecution's focus on the unauthorized use of pre-signed checks adequate for conviction. The primary fact was not the authenticity of the signatures but rather that Miranda unlawfully utilized the checks for personal gain.
3. **\*\*Secondary Evidence\*\*:** Jurisprudence allows the presentation of secondary evidence when originals are unavailable. The prosecution's reliance on microfilmed copies and bank records met the evidentiary requirements, rendering Miranda's argument meritless.
4. **\*\*Factual Findings\*\*:** The Supreme Court upheld the RTC and CA's factual findings, affirming that Miranda gravely abused her trust and confidence as VCCI's bookkeeper to misappropriate company funds.

The Court modified the penalty, updating it to reclusion perpetua, considering the value of the stolen property and its interpretation based on Article 310 of the Revised Penal Code.

**\*\*Doctrine\*\*:**

The Supreme Court reiterated:

- Qualified theft is adequately established by showing unauthorized taking of personal property not owned by the accused, without requiring affirmative evidence of ownership.
- Secondary evidence is permissible if it reliably reflects the content of original documents.
- The factual findings of lower courts, when supported by substantial evidence, are generally binding on the Supreme Court unless specific exceptions apply.

**\*\*Class Notes\*\*:**

- **\*\*Elements of Qualified Theft\*\*:**

1. Taking of personal property.
2. Property belongs to another.
3. Intent to gain.
4. Without the owner's consent.
5. Without violence or force.
6. Committed with grave abuse of confidence or other qualifying circumstances.

- **Relevant Statutes**:
- **Revised Penal Code**: Article 308 (Theft) and Article 310 (Qualified Theft).
- **Jurisprudence**: People v. Sison, People v. Mercado.

**Historical Background**:

This case highlights issues of internal corporate fraud, emphasizing trust and fidelity breaches in professional settings, particularly concerning financial mismanagement and embezzlement. The period from 1998 to 2002 saw increased scrutiny on financial crimes, particularly with rising incidences of corporate fraud globally, which influenced the Philippine legal environment's approach to internal safeguards and prosecution of such offenses.