

THE PEOPLE OF THE PHILIPPINES, PETITIONER, VS. JOSE L. BATOY, AND THE CITY COURT OF OROQUIETA, SALA I, RESPONDENTS.

G.R. No. L-32463. July 30, 1982

Ponente: RELOVA, J.

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RELOVA, J.:

An information was filed against private respondent Jose L. Batoy for the crime of failure of accountable officer to render accounts under Article 218 of the Revised Penal Code. The information reads:

"That on or about the 18th and 24th day of July 1969, and sometime thereafter up to the present in the office of the Provincial Auditor, in the municipality of Oroquieta, province of Misamis Occidental, Philippines, and within the jurisdiction of this Honorable Court, the said accused, who is a public officer required by law and regulation to render accounts to the Provincial Auditor and who had discharged the duties of Municipal Treasurer of Jimenez, Misamis Occidental from October 17, 1962 to January 31, 1966 and of Sapang Dalaga, in the same province of Misamis Occidental, from March 1, 1967 to January 15, 1969, did then and there willfully, unlawfully, feloniously and deliberately failed to render accounts to the Provincial Auditor for a period of over two (2) months after the same have been rendered on the following accounts:

FOR JIMENEZ, MISAMIS OCCIDENTAL

Municipal Accounts for December 1965.

FOR SAPANG DALAGA, MISAMIS

OCCIDENTAL

Municipal Accounts for November 1967 to January 15, 1969, inclusive (14 ½ months)

Collection Accounts for December, 1968 to January 15, 1969.

"Contrary to Article 218 of the Revised Penal Code."

The case was filed before the Municipal Court of Oroquieta, Misamis Occidental (Oroquieta, being then the provincial capital and now a city).

After the accused had pleaded not guilty, the defense moved to quash the information on the ground that the City Court of Oroquieta was without jurisdiction to try the crime charged because from the allegations of the information the crime was alleged to have been committed in the municipalities of Sapang Dalaga and Jimenez, and, accordingly, prayed for the dismissal of the case.

Opposing the motion, the City Fiscal alleged that it was the duty of the accused to render an account to the Provincial Auditor of Misamis Occidental whose office was located in Oroquieta and which therefore was the proper venue of the crime charged.

The City Judge of Oroquieta dismissed the case and ruled that inasmuch as the accused was the Municipal Treasurer of Jimenez, Misamis Occidental from October 17, 1962 to January 31, 1966, and of Sapang Dalaga in the same province of Misamis Occidental from March 1, 1967 to January 15, 1969, the proper situs of the crime are the Municipal Courts of Jimenez and Sapang Dalaga in the province of Misamis Occidental.

Hence, this appeal by the City Fiscal alleging that respondent court erred: (1) in dismissing the case on the proposition that the proper situs (venue) of the crime charged are the municipal courts of Jimenez and Sapang Dalaga, Misamis Occidental; and, (2) in not holding that the crime charged was committed in Oroquieta which had the jurisdiction to try and decide the case at bar.

Section 14[a], Rule 110 of the Rules of Court, provides that in all criminal prosecutions, the action shall be instituted and tried in the court of the municipality or province wherein the offense was committed or any one of the essential ingredients thereof took place. Respondent Batoy was charged with having failed in his capacity as Municipal Treasurer of Jimenez and Sapang Dalaga to render accounts to the Provincial Auditor for a period of over two (2) months after the same should be rendered in violation of Article 218 of the Revised Penal Code. Said Article 218 reads:

"Article 218. Failure of accountable officer to render accounts. - Any public officer, whether in the service or separated therefrom by resignation or any other cause, who is required by law or regulation to render account to the Insular Auditor, or to a provincial auditor, who fails to do so for a period of two months after such accounts should be rendered, shall be punished by prision correccional in its minimum period, or by a fine ranging from 200 to 6,000 pesos, or both."

The phrase "to render account x x x to a Provincial Auditor" means that the account should be rendered at the office of the Provincial Auditor, and the offense of failure to render the account to said official must be deemed to have been committed also in the same place. It follows that the Municipal Court (now City Court) of Oroquieta had jurisdiction to try and decide the case. The sources of accounts of the accused or the offices where he was the Municipal Treasurer at one time or another are the municipalities of Jimenez and Sapang Dalaga. The venue could be in said places where the account is actually prepared or the location of the office of the Provincial Auditor where the account is to be rendered.

While it is true that the venue could also be in the Municipal Courts of Jimenez and Sapang Dalaga because an essential ingredient of the offense took place therein, Section 87[c] of the Judiciary Act of 1948 provides that the jurisdiction of the Municipal Judge who is not in the capital of the province to try criminal cases is limited to offenses in which the penalty is imprisonment of not more than three (3) years, or a fine of not more than P3,000.00, or both such fine and imprisonment. Article 218 of the Revised Penal Code provides a penalty of prision correccional in its minimum penalty, or a fine from P200.00 to P6 ,000.00, or both. Considering the penalty provided for in said Article 218, it is clear that the Municipal Courts of Jimenez and Sapang Dalaga have no jurisdiction to try the case as the fine which may be imposed is in excess of P3,000.00.

WHEREFORE, the order of dismissal dated July 21, 1970 of respondent court is hereby reversed and let the case be remanded to the City Court of Oroquieta for trial.

SO ORDERED.

Teehankee, (Chairman), Makasiar, Melencio-Herrera, Plana, Vasquez, and Gutierrez, Jr., JJ., concur.

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