

THE UNITED STATES, PLAINTIFF AND APPELLEE, VS. JOHN HAZLEY, JR., DEFENDANT AND APPELLANT.

G.R. No. 3687. January 10, 1908

Ponente: JOHNSON, J.

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/g-r-no-3687/>

JOHNSON, J.:

The defendant was charged with an infraction of section 30 of Act No. 1402 of the Philippine Commission, in the language following:

"That the said accused was supervisor-treasurer, of the Province of Misamis up to the 9th day of April 1906, on which date he was removed from said office. That, in spite of the accused having been duly requested several times by the supervisor of accounts of the Auditor's office at Manila, E. J. Stowers, to render his accounts as supervisor treasurer and to turn over the office to John T. Clark, appointed as acting supervisor-treasurer (the 24th of May and the 1st of June, 1906, being some of the dates on which he was required so to do), he maliciously, and in violation of his duties, failed to render his quarterly accounts as supervisor-treasurer for the months of October to December, 1905, and January to March, 1906; nor did he render his accounts as treasurer from the 1st to the 8th of April of the said year 1906; nor did he surrender the office to his successor, Clark, the accused having refused up to date to render the said accounts or to turn over the office; all contrary to law."

The lower court, after hearing the evidence adduced during the trial of the cause, found the defendant guilty of an infraction of said section 30 of Act No. 1402 in its relation with section 3 of Act No. 749 of said Commission, and sentenced the defendant to pay a fine of 300, and the costs. From that sentence the defendant appealed.

Said section 30 provides as follows:

"SEC. 30. Any officer or agent whose duty it is to collect and receive moneys arising from the revenues of the Insular Government, or moneys accruing to the same, of whatever kind, and to make disbursements of such moneys for any purpose, who shall fail to render complete accounts of such receipts and disbursements to the Auditor, or to transmit the same within ten days after the expiration of the month to which they pertain, or shall neglect to render the same when requested to do so, shall be subject to such penalties as may be prescribed by law, and the Auditor may request the Secretary of Finance and Justice to direct prosecution hereunder, and under Act Numbered Seven hundred and forty-nine, in any case which in his judgment may seem to require such action."

Section 3 of Act No. 749 provides as follows:

"SEC. 3. Every officer or agent of the Insular Government or of any provincial government required by law to render accounts to the Insular Auditor who fails or neglects for the period of two months to render accounts to the Insular Auditor as required by law, or when required to do so by the Insular Auditor pursuant to law, shall be deemed guilty of gross neglect of duty, and upon conviction thereof may be punished by a fine of not exceeding two thousand dollars, in the discretion of the court, and may be imprisoned until the fine and costs are paid. Failure to make the proper accounts for money received shall be held to be prima facie evidence of embezzlement of the sums received and not accounted for."

It will be noted that said section 30 provides that any officer whose duty it is to collect and receive moneys arising from the revenues of the Insular Government, etc., and to make disbursements of such moneys for any purpose, who shall fail to render complete accounts of such receipts and disbursements to the Auditor within ten days after the expiration of the month to which they pertain or shall neglect to render the same when required so to do, shall be subject to such penalties as may be prescribed by law.

An examination of the record here, including the complaint filed in said cause, fails to disclose any evidence showing that the defendant had any duty to collect and receive money arising from the revenues of the Insular Government and to make disbursements of such money for any purpose. Notwithstanding this failure on the part of the fiscal to prove these facts, the defendant gave as his excuse for not rendering his accounts in accordance with said section the fact that it was absolutely impossible for him to comply with the law, together with the other duties imposed upon him, with the assistants which the Government had given him, and for that reason only he had not rendered his monthly accounts. The defendant also presented proof to show that he had received no notice from the Auditor or any representative of the Auditor requiring a rendition of his accounts within any particular time; that he had received no notice whatever from any one requiring him to render his accounts.

It is true that the defendant rendered himself liable under the law, under said section 30, in not rendering his accounts within ten days after the expiration of the month to which they pertained. The prosecution, however, does not rely upon that provision of the law. The prosecution is based upon the theory that the defendant failed to render his accounts after having been requested so to do. We are of the opinion, and so hold, that the evidence does not show, beyond peradventure of doubt, that the defendant had ever been requested to render his accounts in accordance with the allegations of the complaint filed in said cause.

Prosecuting attorneys in filing complaints should not fail to bring the facts within the provisions of the law. The law in question in this particular case is only applicable to certain classes of officials, whose duty it is to collect and receive moneys arising from the revenues of the Insular Government, etc., and to make disbursements of such moneys for any purpose. There is not a word, in the complaint filed in said cause, except mere inferences, showing that it was the duty of the defendant to collect and disburse moneys arising from the revenues of the Insular Government.

From all the facts adduced during the trial of the cause we are of the opinion, and so hold, that the sentence of the lower court should be reversed, with costs de oficio. So ordered.

Torres, Willard, and Tracey, JJ., concur.

Carson, J., did not sit in this case.

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.