

THE UNITED STATES, PLAINTIFF AND APPELLEE, VS. MACARIO SAGUN, DEFENDANT AND APPELLANT.

G.R. No. 5337. February 10, 1910

Ponente: MORELAND, J.

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/g-r-no-5337/>

MORELAND, J.:

In this case the following information was filed against the accused:

"In or about the month of April, 1908, the said accused, being a justice of the peace of Camiling, and as such, by reason of his office, having in his possession public moneys, maliciously and criminally failed to give account thereof and sought to appropriate to his own use the sum of P166 out of P223.50 which he had collected in his court during the months of January, February, and March of the same year, paying over only the sum of P57.50."

It appears that the accused, being justice of the peace of the municipality of Camiling, Province of Tarlac, on or about the 1st of April, 1908, presented to the treasurer of said municipality, for the purposes of a settlement, his accounts for fees, fines, and costs collected by him during the months of January, February, and March of said year, a written statement of the various fines he had received during said months; that said written statement was a correct statement of the moneys received; that said treasurer was very busy at the time of the presentation of said statement and the matter was turned over to a clerk in his office, Cecilio Torres, for a settlement of the same; that the latter, after having examined the accounts, came to the conclusion that the accused was indebted to the treasurer, for moneys in his hands belonging to the Government, in the sum of P57.50; that thereupon said accused paid over said sum and took a receipt therefor. A few days later the clerk of the accused called his attention to the fact that an error had been made by the treasurer in settling the accounts of the said accused. The accused immediately sent word to the treasurer and asked that his accounts be again examined. The clerk of the treasurer stated that he was very busy at that time but he would reexamine the accounts and inform the accused later if he discovered any errors. A few days afterwards, and on or about the 20th of April, the defendant was notified that, according to the result of the reexamination of the accounts, the accused still owed the treasurer the sum of P166. The accused immediately paid over that amount to the treasurer. These facts are undisputed.

Upon these facts the defendant was found guilty and condemned to six months' imprisonment in the provincial jail of Tar lac and to pay the costs of the action.

We are of the opinion that the conclusion of the court that the defendant was guilty of the crime charged is sustained by the proofs. It is unquestioned that the defendant had collected during the months of January, February, and March the sum of P223.50. During the month of January he collected P182.50, the principal part of which was made up of two fines imposed and collected by him, one of P1105 and the other of P60. The items constituting the account of the justice of the peace for these three months were very few in number. It is unbelievable that the accused, when he paid over to the treasurer the sum of P57.50, did not then know perfectly well that he owed the Government a much larger sum. In this particular case it is of no consequence that the treasurer did not ask more than P57.50. All public officials who have in their hands public moneys owe a duty to

the Government, namely, the duty to pay over, not a portion, but all of said moneys. They owe the further duty of being fair to the Government, a duty which the accused failed to discharge in this case. He stood by and saw the receiving official make a clerical mistake in calculating the amount due from him to the Government, and took advantage of that mistake, knowing that it was a mistake and realizing that to take advantage thereof was unfair and unjust. A different question would be presented if the accounts were long and intricate. In that case an honest mistake might be made by the accounting officer in the sum which should be paid to the receiving official. An honest mistake by an official when rendering his account and paying over money is not criminal. Under the circumstances of this case, however, by reason of the fewness of the items, the largeness of the sum in his hands, and the simplicity of the accounts, it is impossible to believe otherwise than that the accused knew at the time that he was not paying to the Government all the money that was due it. Thus willfully failing to live up to his known duty and obligation to the public he appropriated such money to his own use.

In view of the fact, however, that the money was later repaid upon the instance of the accused himself and without any request upon the part of the treasurer, we are of the opinion that the minimum penalty ought to be imposed.

The judgment of the court below is hereby modified and the defendant is sentenced to two months of imprisonment in the provincial jail of Tarlac and to pay the costs of this action. So ordered.

Arellano, C. J., Torres, Mapa, Johnson, and Carson, JJ., concur.

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.