

THE UNITED STATES, PLAINTIFF AND APPELLEE, VS. ISIDRO MAGUIDAD, DEFENDANT AND APPELLANT.

G.R. No. 6026. January 25, 1912

Ponente: CARSON, J.

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/g-r-no-6026/>

CARSON, J.:

The defendant and appellant was found guilty of a violation of the provisions of section 3 of Act No. 749 of the Philippine Commission, which provides as follows:

"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 four thousand pesos, 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."

The accused was a deputy treasurer in the office of the provincial treasurer of the Province of Cagayan, and was treasurer of the subprovince of Apayao from November 16, 1907, until June 3, 1908. In his official capacity he had received for disbursement the sum of P3,000. On the 3d day of June, 1908, he was suspended from office and directed to turn over all of his official books and records, which he accordingly did. On June 29, 1909, he was formally removed from office by order of the Executive Secretary. On the 28th day of September, 1909, the accused received a letter through the district auditor, purporting to come from the office of the Insular Auditor, of the following tenor:

"THE GOVERNMENT OF THE PHILIPPINE ISLANDS,

"BUREAU OF AUDITS.

"Manila, P. I., July 22, 1909.

"SIR: I have the honor to advise you that the provincial treasurer of Cagayan holds your receipt for P3,000 and that you have submitted vouchers for only P2,121.38, leaving a balance of P878.62. Under the provisions of section 30 of Act 1792, it is therefore requested that you render account for the balance, P878.62, without delay.

"Respectfully,

"W. H. Clarke, Auditor.

"Mr. Isidro Maguidad,

"Tuguegarao, Cagayan."

The information herein which was filed by the fiscal of the Province of Cagayan on the 24th day of November,

1909, formally charges the accused with the violation of the provisions of section 3 of Act No. 749 of the Philippine Commission, and it is alleged in said information that the accused failed to "render account to the provincial treasurer of Cagayan, or to the auditor of this district, at any time subsequent to the 31st day of May, 1908, of a disbursement of a sum of P878.62 * * * although called upon to do so by him, to wit: by the auditor of this district, on the 28th day of September, 1909."

The last account rendered by the accused was on May 31, 1908, in which a balance was shown in favor of the Government for the sum of P878.62. This was about a month prior to his removal from office.

There is no dispute as to the facts of this case, but several questions touching the proper interpretation to be given to the Act upon which the information is based, as well as the insufficiency of the information itself, are presented by the assignments of error which are urged by appellant's counsel.

A reading of section 3 of Act No. 749 makes it quite evident that the purpose and intent of the law was to impose a special duty upon the officers and agents of the Insular Government. All such officials as are required by law to render accounts to the Insular Auditor are specifically brought under its provisions. The accused clearly was not an official of the Government at the time he was requested to render an account of the balance charged against him. He had been suspended from office June 3, 1908, and had been formally removed from office by the Executive Secretary on June 29, 1909, while the demand for an accounting was not made until the 28th day of September, 1909. The letter appears to have been written in the Auditor's office July 22, 1909, but it was delivered to the defendant through the district auditor and did not come into his hands until some two months later. It is to be remembered that the record does not present any question relating to the guilt of the accused for embezzlement or the malversation of public funds. He may, or he may not, have been guilty of official misconduct of this character. He is formally charged with failure to render an account as provided for in section 3 of said Act No. 749. The one question then which forces itself upon the consideration of the court is whether or not the provisions of that section are applicable to the accused under the facts as they appear of record. As a rule the rendition of a true and reliable account of the disbursement of money by an official can be made only by one having access to the records and vouchers of the office to which the matter in hand might relate. It would, in many cases, be a practical impossibility for a person to make such a report after he has been removed from office and has turned over all his official records and data to another. The case at bar offers the situation of a person charged with a failure to render an account of his official disbursements when at the time of such failure to so render the account he had been removed from that office for more than a year.

We do not think that the law in question was intended to include officials who have been removed from office at the time the demand for the accounting was made. The language of the statute will not bear any such interpretation. It clearly relates only to demands made of Government officials while they are engaged in the discharge of their official duties. It is simply an added duty which is imposed upon a certain class of governmental employees. When the official connection is severed, it may well become impossible to perform the duty. It would be absurd to hold that the Government may render it impossible for one of its employees to render an account by removing him from office, and thereafter prosecute and convict him for his failure so to do.

Our view of the applicability of the section in question makes unnecessary any further consideration of the assignments of error urged by counsel for appellant.

The judgment of conviction of the defendant and the sentence imposed by the trial court are reversed, and the accused acquitted of the offense with which he is charged, with the costs of both instances de officio.

Arellano, C. J., Torres, Mapa, Johnson, Moreland, and Trent, 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.