



REPUBLIC OF THE PHILIPPINES

**Sandiganbayan**

Quezon City

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Fourth Division

**PEOPLE OF THE PHILIPPINES,**  
Plaintiff,

- versus -

**SB-23-CRM-0033 and 0034**

**CONSTANTINO BERNARDO  
NAVARRO IV,**  
Accused.

X-----X

## DECISION

Accused Constantino Bernardo Navarro IV stands charged before this Court for two (2) counts of Failure of Accountable Officer to Render Accounts as defined and penalized under Article 218 of the Revised Penal Code, under two separate Informations both dated 28 November 2022. The accused's Informations read as follows:

### SB-23-CRM-0033

*That on January 7, 2010, or sometime prior or subsequent thereto, in Del Carmen, Surigao del Norte, and within the jurisdiction of this Honorable Court, accused CONSTANTINO BERNARDO NAVARRO IV, then Municipal Mayor of Del Carmen, Surigao del Norte, while in the performance of his official duties as such, and having received a cash advance in the amount of ₱750,000.00 from the Municipality's Intelligence Funds, for which he is accountable, did then and there willfully, unlawfully and feloniously fail to liquidate and account for the same for a period of two months after said funds should have been liquidated and accounted for under Commission on Audit Circular No. 2003-003, and other pertinent rules and regulations, to the damage and prejudice of the Government.*

CONTRARY TO LAW.

### SB-23-CRM-0034

*That on March 18, 2010, or sometime prior or subsequent thereto, in Del Carmen, Surigao del Norte, and within the jurisdiction of this Honorable Court, accused CONSTANTINO BERNARDO NAVARRO IV, then Municipal Mayor of Del Carmen, Surigao del Norte, while in the performance of his official duties as such, and having received a cash advance in the amount of ₱2,250,000.00 from the Municipality's Intelligence Funds, for which he is accountable, did then and there willfully, unlawfully and feloniously fail to liquidate and account for the same for a period of two months after said funds should have been liquidated and accounted for under Commission on Audit Circular No. 2003-003, and other pertinent rules and regulations, to the damage and prejudice of the Government.*

\* Sitting as Special Member of the Fourth Division per A.O. No. 226-2023 dated 25 September 2023.



CONTRARY TO LAW.

When these cases were called today, accused Navarro represented by counsel Atty. Aristeo Homer P. Tabunar, moved that his client's earlier plea of Not Guilty to both Informations be considered withdrawn and that he be re-arraigned. The prosecution consented so the accused was re-arraigned in both cases. Upon being re-arraigned, accused Navarro, assisted by counsel, waived the reading of the Informations in both cases and pleaded Guilty to the lesser offense of Violation of Section 89 of Presidential Decree No. 1445, otherwise known as "*Ordaining and Instituting a Government Auditing Code of the Philippines*," in SB-23-CRM-0033 and 0034. The prosecution gave its consent for and in behalf of the offended party as contained in its Compliance dated 11 September 2023.

WHEREFORE, premises considered, judgement is hereby rendered as follows:

- 1) In **SB-23-CRM-0033**, accused Constantino Bernardo Navarro IV is found **GUILTY** beyond reasonable doubt of Violation of Section 89 of Presidential Decree No. 1445, otherwise known as "*Ordaining and Instituting a Government Auditing Code of the Philippines*." Considering the voluntary plea of guilt, the Court sentences accused Navarro to pay a fine of **ONE THOUSAND PESOS (Php 1,000.00)** with subsidiary imprisonment in case of insolvency;
- 2) In **SB-23-CRM-0034**, the Court finds accused Constantino Bernardo Navarro IV **GUILTY** beyond reasonable doubt of Violation of Section 89 of Presidential Decree No. 1445, otherwise known as "*Ordaining and Instituting a Government Auditing Code of the Philippines*." Considering the voluntary plea of guilt, the Court hereby sentences accused Navarro to pay a fine of **ONE THOUSAND PESOS (Php 1,000.00)** with subsidiary imprisonment in case of insolvency.

According to the prosecution, the civil liability in these cases has already been settled. The Court hereby authorizes the release to accused Navarro of the cash deposited as bail for his provisional liberty less the amount of **TWO THOUSAND PESOS (Php2,000.00)** which shall be applied to the payment of fine imposed upon him conformably with Section 14, Rule 114 of the Revised Rules of Court.

The Hold Departure Order issued by this Court by reason of these cases is hereby LIFTED and SET ASIDE.

**SO ORDERED.**

Given in open court this 25<sup>th</sup> day of September 2023, Quezon City, Philippines.

  
**MICHAEL FREDERICK L. MUSNGI**  
Chairperson

  
**LORIFEL LACAP PAHIMNA**  
Associate Justice

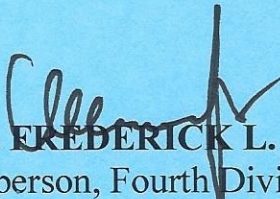
  
**BERNELITO R. FERNANDEZ\***  
Associate Justice

\* Sitting as Special Member of the Fourth Division per A.O. No. 226-2023 dated 25 September 2023.



## ATTESTATION

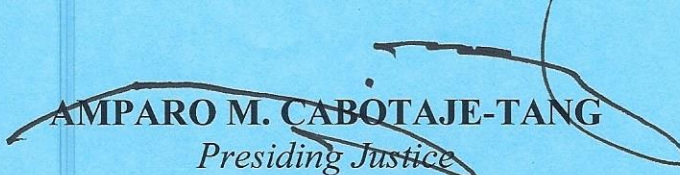
I attest that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.



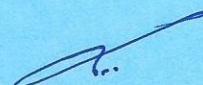
**MICHAEL FREDERICK L. MUSNGI**  
Chairperson, Fourth Division

## CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution, and the Division Chairperson's Attestation, it is hereby certified that the conclusions in the above decision were reached in consultation before the case was assigned to the writer of the opinion of the Court's Division



**AMPARO M. CABOTAJE-TANG**  
*Presiding Justice*



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\* Sitting as Special Member of the Fourth Division per A.O. No. 226-2023 dated 25 September 2023.