



Republic of the Philippines
Department of Environment and Natural Resources
Region IV - MIMAROPA
COMMUNITY ENVIRONMENT AND NATURAL RESOURCES OFFICE

April 12, 2023

MEMORANDUM

FOR : The Provincial Environment and
Natural Resources Officer
Sta. Monica Puerto Princesa City

Attention : Chief, Management Service Division

FROM : Accountant III

SUBJECT : UNDATED CERTIFICATION ISSUED BY PENRO
ADMINISTRATIVE AND FINANCE SECTION

DENR PENRO
PALAWAN RECORDS
RECEIVED
BY: [Signature]
DATE: 04-14-2023 DN

Please be informed that under the first paragraph of the undated certification (Annex "A") issued by Administrative and Finance Section indicated therein that:

*"This is to certify that Accountant III NESTOR S. LOMIBAO, a regular employee with salary grade 19, was not paid of his compensation and other emoluments (net of mandatory deductions due him) starting **May 2017** to November 2019 due to the withholding order from the Commission on Audit (COA), to wit"*

It is very clear in the undated certification that their statement was misleading and malicious because in their computation, they added the amount I received while on study/review leave from May to August 2017 in the amount of (P41,151.00 x 4 months) P164,604.00 to the COA withholding order amounting P645,209.64. There was no issuance of refund nor disallowance from COA as of this wring pertaining to P164,604.00. It was only your office who made a decision to forcibly withhold/collect the said amount because you ignored the approved signature of RED Bernardino in my Study Leave Application. There should be a separate computation of P164,604 and P645,209.64. To inform you, the Withholding Order of Ms. Marita Yap which she mentioned in her letter to RED Natividad Bernardino on **August 18, 2017** (Annex "B") was due to my alleged cash shortage amounting P645,209.64 for the reason of my remiss of duties and responsibilities. Literally, there was no cash shortage found on my hand.

Relative to the above issue, may I request a very understandably dated certification solely for the P645,209.64 indicating therein the **date of start and end** of the period when your

South National Highway, Bgy. Santa Monica
Puerto Princesa City
Email Address: cenroppchuc@yahoo.com
Tel. No. (048) 433-0660

[Signature]



Republic of the Philippines
Department of Environment and Natural Resources
Region IV - MIMAROPA
COMMUNITY ENVIRONMENT AND NATURAL RESOURCES OFFICE

office withheld/collected the said amount and also reiterating the demand of government official receipts that correspond to the amount you withheld/collected monthly from my salaries and emoluments amounting P645,209.64.

Furthermore, kindly review my refunded amount of P164,604.00 and furnish the undersigned of your re-computation showing the **date of start and end** of the period when your office withheld/collected the said amount from my monthly salary and emoluments. Please take note that the only amount I received from May to August 2017 was net of tax, while the amount you withheld/collected was the gross amount of P164,604.00. It is improper to pay an income tax without receiving any compensation income due to refund. May I also reiterate my demand of government official receipts that correspond to the amount you withheld/collected monthly from my salaries and emoluments amounting P164,604.00.

We have been discussing this matter among us in the DENR since 2017 or equivalent to 6 years already but up to now we have not yet resolved the issue. The truth is, I am planning to bring this matter to ask help from our respected Senator Raffy T. Tulfo in his program "Raffy Tulfo In Action" (RTIA). Perhaps he can solve this matter in just a matter of two days.

I am expecting your office to provide me the following:

1. A dated certification solely for the amount of P645,209.64 indicating the date of start and end of the withholding period;
2. A re-computation of the P164,604.00 indicating the date of start and end of the withholding period;
3. Government official receipts for P645,209.64;
4. Government official receipts for P164,604.00;
5. Order of Payment/Refund duly signed by authorized person;

For his information and immediate response.

NESTOR S. LOMIBAO

Cc: Regional Executive Director

Chief, Finance Division

MIMAROPA Region, Roxas Blvd.
Malate, Manila

South National Highway, Bgy. Santa Monica
Puerto Princesa City
Email Address: cenroppchuc@yahoo.com
Tel. No. (048) 433-0660