



REPUBLIC OF THE PHILIPPINES
COMMISSION ON AUDIT
Commonwealth Avenue, Quezon City

**Corporate Government Audit Sector
Cluster 5 – Agriculture and Natural Resources**

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JUN 02 2023

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BY: _____ DATE NO. _____
TIME: _____

May 31, 2023

Ms. LORMELYN E. CLAUDIO, CESO IV

Regional Executive Director
Department of Environment and Natural Resources (DENR)
MIMAROPA Region
1515 DENR by the Bay Building, Roxas Boulevard
Barangay 668, Ermita, Manila 1000

**RE: WITHHOLDING ORDER DATED MARCH 21, 2016 OF MR. NESTOR S. LOMIBAO,
AND WITHHOLDING ORDER DATED JUNE 02, 2016 OF MARY ANN B. VALONES
[Ref. CHO-ES-CEO-2011-03-001542]**

Dear Director Claudio:

Greetings!

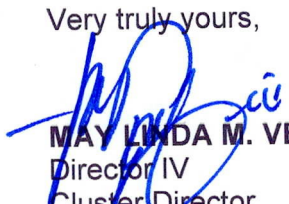
This is in reply to your letter dated May 8, 2023 bearing on the above subject.

May we inform that in a letter dated March 15, 2023 addressed to Honorable Cornelio L. Somido, Deputy Ombudsman for Luzon, Office of the Ombudsman (OMB), this Cluster recommended that necessary proceedings be instituted by the OMB against the persons liable to the cash shortage, which include Mr. Nestor S. Lomibao and Ms. Mary Ann B. Valones.

As regards your query if the continued withholding of the salary amounting to P645,209.64 and P606,393.64 of Mr. Lomibao and Ms. Valones, respectively, is dependent on the filing of a criminal action against them, may we inform that the said amounts shall be considered merely withheld and shall not be applied to the shortage until final resolution by a competent court of the Accountable Officers' (AOs) indebtedness. In the event that the AOs are found liable for the cash shortage, the withheld salaries and other emoluments shall be applied in payment of the indebtedness; otherwise, it shall be released to the AOs.¹

Thank you for coordinating with us this matter.

Very truly yours,


MAY LINDA M. VEGAFRIA
Director IV
Cluster Director

¹ Item D.7, Chapter IV of the Revised Cash Examination Manual prescribed under COA Memorandum No. 2013-004 dated July 9, 2023, as cited in the case of Santiago v. COA, G.R. No. 146824, June 15, 2016