



Republic of the Philippines  
**Department of Environment and Natural Resources**  
PROVINCIAL ENVIRONMENT AND NATURAL RESOURCES OFFICE  
PROVINCE OF PALAWAN

Bgy. Sta. Monica, Puerto Princesa City, Palawan  
EMAIL : [penropalawan@denr.gov.ph](mailto:penropalawan@denr.gov.ph)  
TelFax No. (048) 433-5638/ 434-8791

May 10, 2023

The Audit Team Leader  
Commission on Audit-Corporate Government Sector  
Cluster 5-Agricultural and Natural Resources  
1515 DENR By the Bay Building, Roxas Boulevard  
Barangay 668, Ermita, Manila

SUBJECT : **INQUIRY RE: SALARIES WITHHELD FROM NESTOR S. LOMIBAO AMOUNTING TO P645,209.64 AND MS. MARY ANN B. VALONES AMOUNTING TO P606,393.64**

This has reference to the salaries withheld as per Withholding Orders dated March 21, 2016 and April 6, 2016 and June 2, 2016 of Mr. Nestor S. Lomibao and Ms. Mary Ann B. Valones, respectively.

On August 16, 2019, we referred to the Regional Office of DENR MIMAROPA the memorandum of Mr. Lomibao dated August 15, 2019<sup>1</sup> inquiring about the plan of the office on the cash withheld from him and Ms. Valones.

In response to that, Assistant Regional Director Bighani M. Manipula forwarded to us thru a memorandum dated September 30, 2019 the letter dated September 13, 2019<sup>2</sup> of former Audit Team Leader Marita A. Yap of COA-NRDC. Auditor Yap cited in that letter Item D.7 of Chapter IV- Procedures and Techniques of the Revised Cash Examination Manual, prescribed under COA Memorandum No. 2-13-004 dated July 9, 2013:

*"The salaries and emoluments to be withheld shall correspond to the amount of the alleged shortage. Said amount shall be considered merely withheld and shall not be applied to the shortage until final resolution by a competent court of the Accountable Officer's (AO) indebtedness, if such is initiated. In the event that the AO is found liable for the cash shortage, the withheld salary and emoluments shall be applied in payment of the indebtedness; otherwise, it shall be released to the AO."*

Another letter dated November 20, 2019<sup>3</sup> from Mr. Lomibao was referred to DENR MIMAROPA Regional office inquiring about the following:

1. Who and where is the competent court referred by Ms. Yap?
2. Who will file/bring the matter to the competent court?

It was answered by OIC Audit Team Leader Vanessa G. Mateo and OIC-Supervising Auditor Amaryllis Barbara A. Almazan in their letter dated January 20, 2019(sic) to then Regional Executive Director Henry A. Adornado stating that the competent court mentioned in the letter of Auditor Yap refers to the body that has the legal ability or has the authority conferred upon by court to exert jurisdiction over a person or a thing that is the subject of a suit. They also stated that:

*"If the facts and circumstances of the case warrant the filing of a criminal action, the COA Cluster/Regional Director shall initiate such action by forwarding the report accompanied by a letter-complaint to the Deputy Ombudsman (for Luzon, Visayas, Mindanao or Military) concerned, recommending the initiation of criminal proceedings against the defaulting AO"*.

In her letter dated June 23, 2021<sup>4</sup>, Director IV Mary S. Adelino mentioned that the case of Mr. Lomibao is currently under adjudication of their Cluster. They will determine whether the case has merits and as such, they will initiate the filing of an appropriate administrative and/or criminal complaint before courts. However, it has been more than one (1) year since her letter-reply and still there is no update on the matter.





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Please be informed that we are bombarded with series of memoranda<sup>5</sup> from Mr. Lomibao regarding the matter. We are being put in an awkward situation when in fact, we just followed and implemented the Withholding Order issued by COA-NRDC. After series of follow-up on February 6, 2023<sup>6</sup> and March 31, 2023<sup>7</sup>, we have not been informed nor received any feedback to our query, leaving us uncertain of the real status of Mr. Lomibao's case. Since it is almost seven (7) years from now and there was no case filed, Mr. Lomibao is requesting that the amounts withheld from him and Ms. Valones be returned to them.

We are looking forward for your prompt action and preferential attention on this matter and for us to further act with Mr. Lomibao's request considering the period of time.

Very truly yours,

  
**FELIZARDO B. CAYATOC**  
Provincial Environment and  
Natural Resources Officer  


*Copy Furnished:*

*The RED, MIMAROPA, Manila*

*The OIC, NRDC, Manila*

- <sup>1</sup> Hereto attached as Annex "A"
- <sup>2</sup> Hereto attached as Annex "B"
- <sup>3</sup> Hereto attached as Annex "C"
- <sup>4</sup> Hereto attached as Annex "D"
- <sup>5</sup> Hereto attached as Annex "E"
- <sup>6</sup> Hereto attached as Annex "F"
- <sup>7</sup> Hereto attached as Annex "G"

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By   
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