



Republic of the Philippines
Department of Education
Region IX, Zamboanga Peninsula
SCHOOLS DIVISION OF ZAMBOANGA DEL NORTE
Dipolog City 7100

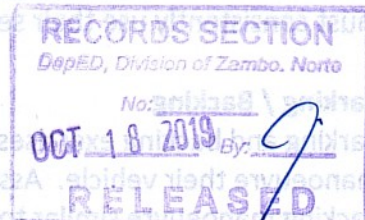


ADVISORY

TO: ALL CONCERNED PERSONNEL
This division

FROM: The Office of the Schools Division Superintendent

SUBJECT: SUBMISSION OF REQUIRED DOCUMENTS FOR THE SETTLEMENT OF SUSPENSION



DATE : October 17, 2019

This has reference to the attached Notices of Suspension issued by the COA Auditors relative to the payments made by the office which they found to have lacking documents.

Relative thereto, all concerned are advised to submit the required documents for the settlement of suspension. Pursuant to the rules, 90 days is given to the claimants to comply with the necessary documents before the suspended claims will be disallowed.

This is part of the COA rules and regulations that we need to abide by and it's better to comply than return the received amount due to disallowance.

Kindly see the enclosure for details. For further inquiries, please contact **Ms. Ana Riva S. Enderez**, the Division Internal Audit Team Leader, at cellphone number **09099568321**.

Immediate dissemination of this advisory is mandated.

PEDRO MELCHOR M. NATIVIDAD CSEE
Schools Division Superintendent

[Signature]
10/17/19



Republic of the Philippines
COMMISSION ON AUDIT
Department of Education
Region IX

Audit Group 5-A, Team No. R9-15
Division of Zamboanga del Norte
Dipolog City

NS No.: 19-014-101-(19)

Date: August 30, 2019

NOTICE OF SUSPENSION

PEDRO MELCHOR M. NATIVIDAD, CSEE

School Division Superintendent
Division of Zamboanga del Norte
Dipolog City

Attention: **ARVIE M. OMPOY**
Division Accountant

We have audited the payment of special hardship allowance (multi-grade teachers) for calendar year 2018, covered by the following reference documents and particulars:

Date	DV Number	Payee	Amount
Jan. 31, 2019	19-02-0320	Genalyn T. Pamunag, et.al	P 485,353.16

The amount of **P485,353.16** was suspended in audit since payment of special hardship allowance was not supported with the following documents:


1. Certification from the Principal – if Multi-Grade Teacher, indicating thereto the classes/grade levels being handled;
2. Daily Time Records (DTRs); and
3. Special Hardship Allowance (SHA) Form 1A

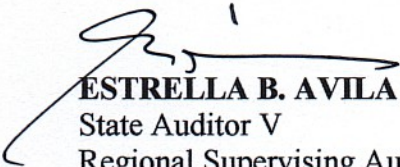
Please submit the above enumerated documents to support the validity of special hardship allowance paid.

The following persons are found to be responsible to the above transaction:

Name	Position/Designation	Nature of Participation of the Transaction
Pedro Melchor M. Natividad	School Division Superintendent	Approved payment
Helen E. Tangon	Administrative Officer V	Certified as to necessity and legality of the transaction and incurred under her direct supervision
Arvie M. Ompoy	Division Accountant	Certified that supporting documents are complete and proper;

Please settle the above suspension through compliance with the requirements indicated which we will evaluate. Items suspended in audit which are not settled within ninety (90) days from the receipt hereof shall become a disallowance pursuant to **Section 82 of P.D. 1445**.


MA HERSOLA A. MENDIOLA
State Auditor IV
Audit Team Leader


ESTRELLA B. AVILA
State Auditor V
Regional Supervising Auditor

Proof of service of NS to Persons Responsible

Name	Position/Designation	Signature	Date
Pedro Melchor M. Natividad	School Division Superintendent		
Helen E. Tangon	Administrative Officer V		
Arvie M. Ompoy	Division Accountant		

0320	1/31	101101-01-0022-2019	GENALYN T. PAMUNAG, ET AL.	5010299004	PAYMENT OF SPECIAL HARDSHIP ALLOWANCE FY 2018-ELEM.	8,582.63
			ELVIRA M. SUMICAD		PAYMENT OF SPECIAL HARDSHIP ALLOWANCE FY 2018-ELEM.	24,974.23
			RIMA T. CADUNGOG		PAYMENT OF SPECIAL HARDSHIP ALLOWANCE FY 2018-ELEM.	18,290.68
			MA. FE G. OBIDO		PAYMENT OF SPECIAL HARDSHIP ALLOWANCE FY 2018-ELEM.	18,060.15
			ETHEL V. DOMEN		PAYMENT OF SPECIAL HARDSHIP ALLOWANCE FY 2018-ELEM.	12,015.69
			JESBEL B. ALCALA		PAYMENT OF SPECIAL HARDSHIP ALLOWANCE FY 2018-ELEM.	12,482.92
			JORNALYN L. LIBRON		PAYMENT OF SPECIAL HARDSHIP ALLOWANCE FY 2018-ELEM.	15,116.82
			AGNES JANE B. PILAPIL		PAYMENT OF SPECIAL HARDSHIP ALLOWANCE FY 2018-ELEM.	12,015.69
			JORANDY L. GALAURA		PAYMENT OF SPECIAL HARDSHIP ALLOWANCE FY 2018-ELEM.	17,606.75
			ANGELES P. NIDUAZA		PAYMENT OF SPECIAL HARDSHIP ALLOWANCE FY 2018-ELEM.	18,290.68
			EMMA L. MAGANA		PAYMENT OF SPECIAL HARDSHIP ALLOWANCE FY 2018-ELEM.	18,060.15
			RAYMOND B. TUMAPON		PAYMENT OF SPECIAL HARDSHIP ALLOWANCE FY 2018-ELEM.	12,169.31
			JADE D. NAMIT		PAYMENT OF SPECIAL HARDSHIP ALLOWANCE FY 2018-ELEM.	8,242.46
			MARINA S. FORMENTO		PAYMENT OF SPECIAL HARDSHIP ALLOWANCE FY 2018-ELEM.	18,841.05
			LEONORA P. CEREZO		PAYMENT OF SPECIAL HARDSHIP ALLOWANCE FY 2018-ELEM.	22,677.90
			MYRNA G. LOBO		PAYMENT OF SPECIAL HARDSHIP ALLOWANCE FY 2018-ELEM.	17,384.73
			MARILOU G. GRAFIA		PAYMENT OF SPECIAL HARDSHIP ALLOWANCE FY 2018-ELEM.	12,169.31
			MESHEL B. GAHUMAN		PAYMENT OF SPECIAL HARDSHIP ALLOWANCE FY 2018-ELEM.	12,015.69
			VANESSA E. PARANGUAY		PAYMENT OF SPECIAL HARDSHIP ALLOWANCE FY 2018-ELEM.	12,015.69
			KAREN HAZEL M. RUIZ		PAYMENT OF SPECIAL HARDSHIP ALLOWANCE FY 2018-ELEM.	12,015.69
			ANNIE B. BANGLOS		PAYMENT OF SPECIAL HARDSHIP ALLOWANCE FY 2018-ELEM.	5,349.65
			CONCEPCION P. GALO		PAYMENT OF SPECIAL HARDSHIP ALLOWANCE FY 2018-ELEM.	37,561.87
			MARILOU B. REYES		PAYMENT OF SPECIAL HARDSHIP ALLOWANCE FY 2018-ELEM.	20,606.15
			VIVIAN M. SALADORES		PAYMENT OF SPECIAL HARDSHIP ALLOWANCE FY 2018-ELEM.	25,121.40
			MELDA B. NOMO		PAYMENT OF SPECIAL HARDSHIP ALLOWANCE FY 2018-ELEM.	12,482.92
			CHOLIE C. SOLATORIO		PAYMENT OF SPECIAL HARDSHIP ALLOWANCE FY 2018-ELEM.	13,188.73
			PRISCILA T. PIALAGO		PAYMENT OF SPECIAL HARDSHIP ALLOWANCE FY 2018-ELEM.	14,436.21
			JULITA Z. RAZO		PAYMENT OF SPECIAL HARDSHIP ALLOWANCE FY 2018-ELEM.	19,248.28
			JUVY F. ECHAVIA		PAYMENT OF SPECIAL HARDSHIP ALLOWANCE FY 2018-ELEM.	5,149.98
			CESANE E. REDILLAS		PAYMENT OF SPECIAL HARDSHIP ALLOWANCE FY 2018-ELEM.	12,015.69
			TESSIE B. POCULAN		PAYMENT OF SPECIAL HARDSHIP ALLOWANCE FY 2018-ELEM.	6,866.11
			ANITA A. DELUVIO		PAYMENT OF SPECIAL HARDSHIP ALLOWANCE FY 2018-ELEM.	10,299.15

09099566321

0320 1/31 101101-01-0022-2019



Republic of the Philippines
COMMISSION ON AUDIT
Department of Education
Region IX

Audit Group 5-A, Team No. R9-15
Division of Zamboanga del Norte
Dipolog City

NS No.: 19-015-101-(19)
Date: September 3, 2019

NOTICE OF SUSPENSION

PEDRO MELCHOR M. NATIVIDAD, CSEE
School Division Superintendent
Division of Zamboanga del Norte
Dipolog City

Attention: **ARVIE M. OMPOY**
Division Accountant

We have audited the cash advance for payment of traveling expenses for the 29th GSP Regional Camp on January 30 to February 3, 2019 in Bulatukan,, Makilala, North Cotabato, covered by the following reference documents and particulars:

Date	DV Number	Payee	Amount
Jan. 30, 2019	19-02-0321	Perlita D. Gerzon, et.al	P 99,400.00

The amount of **P99,400.00** was suspended in audit due to the following reasons:

- Travel Order was not approved by the Department of Education, Regional Director which is not in compliance with DepEd Order No. 66, s. 2008, which provides that *"The Travel Authority outside the region for Division Office and school personnel shall be signed by the Regional Director."*
- Payment of cash advance for travel was not supported with a duly approved Itinerary of Travel (Appendix A) of the following personnel:

Name	Amount	Name	Amount
1. Perlita D. Gerzon	4,970.00	11. Felicisima V. Gamil	4,970.00
2. Juvy B. Aying	4,970.00	12. Sally A. Camilo	4,970.00
3. Jocelyn B. Gabinete	4,970.00	13. Mary Gold Tora	4,970.00
4. Luciana Dinawanao	4,970.00	14. Rodalyn J. Bation	4,970.00
5. Juvy S. Nallos	4,970.00	15. Janet B. Baldamor	4,970.00
6. Ritchel Q. Tolentino	4,970.00	16. Dinah Earl Pedrosa	4,970.00
7. Ma. Alma Cagbabanua	4,970.00	17. Ma. Rebecca Labad	4,970.00
8. Amelita D. Sappal	4,970.00	18. Maria Mae Abao	4,970.00
9. Rachel G. Necessario	4,970.00	19. Rochine Shyne Ratificar	4,970.00
10. Annabelle S. Ramos	4,970.00	20. Angeli Blessed Reyes	4,970.00

- Documentary evidences to support the liquidation of cash advance for travel were not submitted.

Please submit the following documents:

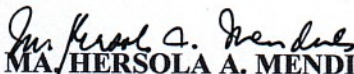
- Travel order approved by the Regional Director
- Duly approved Itinerary of Travel (Appendix A) of the above named personnel;


3. Liquidation Report to be supported by the following:
- a) Certificates of Travel Completed (Appendix B);
 - b) Bus tickets covering actual transportation fare from official station or residence to the place of destination and back;
 - c) Certificates of Appearance; and
 - d) Other evidences of travel

The following persons are found to be responsible to the above transaction:

Name	Position/Designation	Nature of Participation of the Transaction
Pedro Melchor M. Natividad	Schools Division Superintendent	Approved payment
Helen E. Tangon	Administrative Officer V	Certified as to necessity and legality of the transaction and incurred under her direct supervision
Arvie M. Ompoy	Division Accountant	Certified that supporting documents are complete and proper;
Perlita D. Gerzon	Master Teacher II	Payee
Juvy B. Aying	Teacher III	Payee
Jocelyn B. Gabinete	Master Teacher I	Payee
Luciana Dinawanao	Master Teacher 1	Payee
Juvy S. Nallos	Master Teacher 1	Payee
Ritchel Q. Tolentino	Teacher I	Payee
Ma. Alma Cagbabanua	Master Teacher 1	Payee
Amelita D. Sappal	Principal 1	Payee
Rachel G. Necessario	Teacher III	Payee
Annabelle S. Ramos	Teacher III	Payee
Felicisima V. Gamil	Head Teacher IV	Payee
Sally A. Camilo	Teacher III	Payee
Mary Gold Tora	Teacher I	Payee
Rodalyn J. Bation	Teacher III	Payee
Janet B. Baldamor	Master Teacher 1	Payee
Dinah Earl Pedrosa	Nurse II	Payee
Ma. Rebecca Labad	Nurse II	Payee
Maria Mae Abao	Nurse II	Payee
Rochine Shyne Ratificar	Nurse II	Payee
Angeli Blessed Reyes	Nurse II	Payee

Please settle the above suspension through compliance with the requirements indicated which we will evaluate. Items suspended in audit which are not settled within ninety (90) days from the receipt hereof shall become a disallowance pursuant to **Section 82 of P.D. 1445**.


MA. HERSOLA A. MENDIOLA
State Auditor IV
Audit Team Leader


ESTRELLA B. AVILA
State Auditor V
Regional Supervising Auditor

Proof of service of NS to Persons Responsible

Name	Position/Designation	Signature	Date
Pedro Melchor M. Natividad	Schools Division Superintendent		
Helen E. Tangon	Administrative Officer V		
Arvie M. Ompoy	Division Accountant		
Perlita D. Gerzon	Master Teacher II		
Juvy B. Aying	Teacher III		
Jocelyn B. Gabinete	Master Teacher I		
Luciana Dinawanao	Master Teacher 1		

Name	Position/Designation	Signature	Date
Juvy S. Nallos	Master Teacher 1		
Ritchel Q. Tolentino	Teacher I		
Ma. Alma Cagbabanua	Master Teacher 1		
Amelita D. Sappal	Principal 1		
Rachel G. Necessario	Teacher III		
Annabelle S. Ramos	Teacher III		
Felicisima V. Gamil	Head Teacher IV		
Sally A. Camilo	Teacher III		
Mary Gold Tora	Teacher I		
Rodalyn J. Bation	Teacher III		
Janet B. Baldamor	Master Teacher 1		
Dinah Earl Pedrosa	Nurse II		
Ma. Rebecca Labad	Nurse II		
Maria Mae Abao	Nurse II		
Rochine Shyne Ratificar	Nurse II		
Angeli Blessed Reyes	Nurse II		

101101-01-0019-2019	31	PERLITA D. GERZON,ET.AL.	5021408000	RELEASE CASH ADVANCE FOR FINANCIAL ASSISTANCE DURING 29TH GSP REGIONAL CAMP		4,970.00	
		JUVY B. AYING		RELEASE CASH ADVANCE FOR FINANCIAL ASSISTANCE DURING 29TH GSP REGIONAL CAMP		4,970.00	
		JOCELYN B. GABINETE		RELEASE CASH ADVANCE FOR FINANCIAL ASSISTANCE DURING 29TH GSP REGIONAL CAMP		4,970.00	
		LUCIANA DINAWANAO		RELEASE CASH ADVANCE FOR FINANCIAL ASSISTANCE DURING 29TH GSP REGIONAL CAMP		4,970.00	
		JUVY S. NALLOS		RELEASE CASH ADVANCE FOR FINANCIAL ASSISTANCE DURING 29TH GSP REGIONAL CAMP		4,970.00	
		RITEHEL Q. TOLENTINO		RELEASE CASH ADVANCE FOR FINANCIAL ASSISTANCE DURING 29TH GSP REGIONAL CAMP		4,970.00	
		MA. ALMA CAGBABANUA		RELEASE CASH ADVANCE FOR FINANCIAL ASSISTANCE DURING 29TH GSP REGIONAL CAMP		4,970.00	
		AMELITA D. SAPPAL		RELEASE CASH ADVANCE FOR FINANCIAL ASSISTANCE DURING 29TH GSP REGIONAL CAMP		4,970.00	
		RACHEL G. NECESARIO		RELEASE CASH ADVANCE FOR FINANCIAL ASSISTANCE DURING 29TH GSP REGIONAL CAMP		4,970.00	
		ANNABELLE S. RAMOS		RELEASE CASH ADVANCE FOR FINANCIAL ASSISTANCE DURING 29TH GSP REGIONAL CAMP		4,970.00	
		FELICISIMA V. GAMIL		RELEASE CASH ADVANCE FOR FINANCIAL ASSISTANCE DURING 29TH GSP REGIONAL CAMP		4,970.00	
		SALLY A. CAMILO		RELEASE CASH ADVANCE FOR FINANCIAL ASSISTANCE DURING 29TH GSP REGIONAL CAMP		4,970.00	
		MARDY GOLD TURA		RELEASE CASH ADVANCE FOR FINANCIAL ASSISTANCE DURING 29TH GSP REGIONAL CAMP		4,970.00	
		RODALYN J. BATTION		RELEASE CASH ADVANCE FOR FINANCIAL ASSISTANCE DURING 29TH GSP REGIONAL CAMP		4,970.00	
		JANET B. BALDAMOR		RELEASE CASH ADVANCE FOR FINANCIAL ASSISTANCE DURING 29TH GSP REGIONAL CAMP		4,970.00	
		DINAH EARL C. PEDROSA		RELEASE CASH ADVANCE FOR FINANCIAL ASSISTANCE DURING 29TH GSP REGIONAL CAMP		4,970.00	
		MA. REBECCA LABAD		RELEASE CASH ADVANCE FOR FINANCIAL ASSISTANCE DURING 29TH GSP REGIONAL CAMP		4,970.00	
		MARIA MAE ABAO		RELEASE CASH ADVANCE FOR FINANCIAL ASSISTANCE DURING 29TH GSP REGIONAL CAMP		4,970.00	
		ROCHINE SHYNE RATIFICAR		RELEASE CASH ADVANCE FOR FINANCIAL ASSISTANCE DURING 29TH GSP REGIONAL CAMP		4,970.00	
		ANGELI BLESSED REYES		RELEASE CASH ADVANCE FOR FINANCIAL ASSISTANCE DURING 29TH GSP REGIONAL CAMP		4,970.00	



Republic of the Philippines
COMMISSION ON AUDIT
Department of Education
Region IX

Audit Group 5-A, Team No. R9-15
Division of Zamboanga del Norte
Dipolog City

NS No.: 19-016-101-(10)

Date: September 9, 2019

NOTICE OF SUSPENSION

PEDRO MELCHOR M. NATIVIDAD, CSEE

School Division Superintendent
Division of Zamboanga del Norte
Dipolog City

Attention: **ARVIE M. OMPOY**
Division Accountant

We have audited the payment of traveling expenses of Rouel A. Tariga, for travel to Vigan, Ilocos on April 7-25, 2018 to attend the Palarong Pambansa, covered by the following reference documents and particulars:

Date	Reference	Payee	Amount
April 4, 2018	DV No. 18-4-0809	Rouel A. Tariga	P 18,296.00
August 17, 2018	Liquidation Report No. 18-0-0017		P 19,625.00

The amount of **P19,625.00** was suspended in audit due to the following reasons:

1. Travel Order was not approved by the Department of Education, Regional Director which is not in compliance with DepEd Order No. 66, s. 2008, which provides that *"The Travel Authority outside the region for Division Office and school personnel shall be signed by the Regional Director."*;
2. Trip taken to Vigan, Ilocos Sur and back to official station was very circuitous; and
3. Travel time exceeded the travel time allowed in Executive No. 248, as amended by EO No. 298. Date of attendance in the Palarong Pambansa was April 11-21, 2018, but per attached Itinerary of Travel, departure from official station was on April 7, 2018 and return to official station was on April 25, 2018 or four (4) days before and four (4) days after, respectively, of the date of attendance at the Palarong Pambansa.

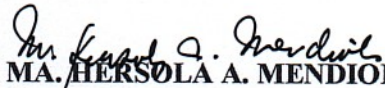
Please submit the following to support the validity of the travel expenses claimed;

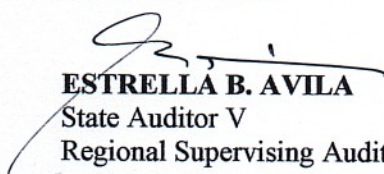
1. A duly approved travel order;
2. Justification/explanation in writing why circuitous route was made for travel from official to Vigan, Ilocos Sur and back to official station;
3. Justification/explanation in writing why travel time exceeded the travel time allowed in Executive No. 248, as amended by EO No. 298.

The following persons are found to be responsible to the above transaction:

Name	Position/Designation	Nature of Participation of the Transaction
Pedro Melchor M. Natividad	Schools Division Superintendent	Approved payment
Helen E. Tangon	Administrative Officer V	Certified as to necessity and legality of the transaction and incurred under her direct supervision
Arvie M. Ompoy	Division Accountant	Certified that supporting documents are complete and proper;
Rouel A. Tariga	School Principal I	Payee

Please settle the above suspension through compliance with the requirements indicated which we will evaluate. Items suspended in audit which are not settled within ninety (90) days from the receipt hereof shall become a disallowance pursuant to **Section 82 of P.D. 1445**.


MA. HERSOLA A. MENDIOLA
State Auditor IV
Audit Team Leader


ESTRELLA B. AVILA
State Auditor V
Regional Supervising Auditor

Proof of service of NS to Persons Responsible

Name	Position/Designation	Signature	Date
Pedro Melchor M. Natividad	Schools Division Superintendent		
Helen E. Tangon	Administrative Officer V		
Arvie M. Ompoy	Division Accountant		
Rouel A. Tariga	School Principal I		



Republic of the Philippines
COMMISSION ON AUDIT
Department of Education
Region IX

Audit Group 5-A, Team No. R9-15
Division of Zamboanga del Norte
Dipolog City

NS No.: 19-017-101-(18)

Date: September 9, 2019

NOTICE OF SUSPENSION

PEDRO MELCHOR M. NATIVIDAD, CSEE

School Division Superintendent
Division of Zamboanga del Norte
Dipolog City

Attention: **ARVIE M. OMPOY**
Division Accountant

We have audited the payment of traveling expenses of Danilo B. Cabrera, for travel to Vigan, Ilocos on April 8-24, 2018 to attend the Palarong Pambansa, covered by the following reference documents and particulars:

Date	Reference	Payee	Amount
April 4, 2018	DV No. 18-4-0809	Danilo B. Cabrera	P 18,176.00
August 17, 2018	Liquidation Report No. 18-0-0019		P 19,385.00

The amount of **P19,385.00** was suspended in audit due to the following reasons:

1. Travel Order was not approved by the Department of Education, Regional Director which is not in compliance with DepEd Order No. 66, s. 2008, which provides that *"The Travel Authority outside the region for Division Office and school personnel shall be signed by the Regional Director."*;
2. Trip taken to Vigan, Ilocos Sur and back to official station was very circuitous; and
3. Travel time exceeded the travel time allowed in Executive No. 248, as amended by EO No. 298. Date of attendance in the Palarong Pambansa was April 11-21, 2018, but per attached Itinerary of Travel, departure from official station was on April 7, 2018 and return to official station was on April 25, 2018 or four (4) days before and four (4) days after, respectively, of the date of attendance at the Palarong Pambansa.

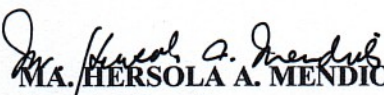
Please submit the following to support the validity of the travel expenses claimed;

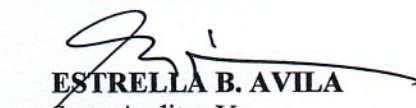
1. A duly approved travel order;
2. Justification/explanation in writing why circuitous route was made for travel from official to Vigan, Ilocos Sur and back to official station;
3. Justification/explanation in writing why travel time exceeded the travel time allowed in Executive No. 248, as amended by EO No. 298.

The following persons are found to be responsible to the above transaction:

Name	Position/Designation	Nature of Participation of the Transaction
Pedro Melchor M. Natividad	Schools Division Superintendent	Approved payment
Helen E. Tangon	Administrative Officer V	Certified as to necessity and legality of the transaction and incurred under her direct supervision
Arvie M. Ompoy	Division Accountant	Certified that supporting documents are complete and proper;
Danilo B. Cabrera	Head Teacher III	Payee

Please settle the above suspension through compliance with the requirements indicated which we will evaluate. Items suspended in audit which are not settled within ninety (90) days from the receipt hereof shall become a disallowance pursuant to **Section 82 of P.D. 1445**.


MA. HERSOLA A. MENDIOLA
State Auditor IV
Audit Team Leader


ESTRELLA B. AVILA
State Auditor V
Regional Supervising Auditor

Proof of service of NS to Persons Responsible

Name	Position/Designation	Signature	Date
Pedro Melchor M. Natividad	Schools Division Superintendent		
Helen E. Tangon	Administrative Officer V		
Arvie M. Ompoy	Division Accountant		
Danilo B. Cabrera	Head Teacher III		



Republic of the Philippines
COMMISSION ON AUDIT
Department of Education
Region IX

Audit Group 5-A, Team No. R9-15
Division of Zamboanga del Norte
Dipolog City

NS No.: 19-018-101-(19)

Date: September 9, 2019

NOTICE OF SUSPENSION

PEDRO MELCHOR M. NATIVIDAD, CSEE

School Division Superintendent
Division of Zamboanga del Norte
Dipolog City

Attention: **ARVIE M. OMPOY**
Division Accountant

We have audited the payment of traveling expenses of Cirilo A. Mactual, for travel to Vigan, Ilocos on April 8-24, 2018 to attend the Palarong Pambansa, covered by the following reference documents and particulars:

Date	Reference	Payee	Amount
April 4, 2018	DV No. 18-4-0809	Cirilo A. Macatual	P 18,176.00
August 17, 2018	Liquidation Report No. 18-0-0018		P 19,665.00

The amount of **P19,665.00** was suspended in audit due to the following reasons:

1. Travel Order was not approved by the Department of Education, Regional Director which is not in compliance with DepEd Order No. 66, s. 2008, which provides that *"The Travel Authority outside the region for Division Office and school personnel shall be signed by the Regional Director."*;
2. Trip taken to Vigan, Ilocos Sur and back to official station was very circuitous; and
3. Travel time exceeded the travel time allowed in Executive No. 248, as amended by EO No. 298. Date of attendance in the Palarong Pambansa was April 11-21, 2018, but per attached Itinerary of Travel, departure from official station was on April 7, 2018 and return to official station was on April 25, 2018 or four (4) days before and four (4) days after, respectively, of the date of attendance at the Palarong Pambansa.


Please submit the following to support the validity of the travel expenses claimed;


1. A duly approved travel order;
2. Justification/explanation in writing why circuitous route was made for travel from official to Vigan, Ilocos Sur and back to official station;
3. Justification/explanation in writing why travel time exceeded the travel time allowed in Executive No. 248, as amended by EO No. 298.

The following persons are found to be responsible to the above transaction:

Name	Position/Designation	Nature of Participation of the Transaction
Pedro Melchor M. Natividad	Schools Division Superintendent	Approved payment
Helen E. Tangon	Administrative Officer V	Certified as to necessity and legality of the transaction and incurred under her direct supervision
Arvie M. Ompoy	Division Accountant	Certified that supporting documents are complete and proper;
Cirilo A. Macatual	School Principal I	Payee

Please settle the above suspension through compliance with the requirements indicated which we will evaluate. Items suspended in audit which are not settled within ninety (90) days from the receipt hereof shall become a disallowance pursuant to **Section 82 of P.D. 1445**.


MA HERSOLA A. MENDIOLA
State Auditor IV
Audit Team Leader


ESTRELLA B. AVILA
State Auditor V
Regional Supervising Auditor

Proof of service of NS to Persons Responsible

Name	Position/Designation	Signature	Date
Pedro Melchor M. Natividad	Schools Division Superintendent		
Helen E. Tangon	Administrative Officer V		
Arvie M. Ompoy	Division Accountant		
Cirilo A. Macatual	School Principal I		