



December 4, 2019

REGIONAL MEMORANDUM

No. 812, 2019

**CONDUCT OF FRAUD AUDIT/INVESTIGATION ON THE CONSTRUCTION OF SCHOOL-BASED
BARANGAY HEALTH STATIONS**

**To: Schools Division Superintendents
This Region**

1. In reference to the Commission on Audit letter dated September 10, 2019 signed by Atty. Raymond V. Vallejo, that a Special Audit Team (SAT) from the Fraud Audit Office, Special Service Sector, Commission on Audit, is conducting its fraud audit/investigation relative to the above-mentioned project. One of the SAT's audit procedures is the taking of sworn statements of the School Principals of the schools where the school-based Barangay Health Stations (BHS) have been constructed or there was a plan to construct/build a school-based BHS thereon.
2. In connection with this, all principals/school heads who were assigned in the identified recipient schools for Academic Year (AY) 2014-2015 to 2015-2016 are required to answer the questionnaires provided by SAT. After accomplishing the said questionnaires, the school principals/school heads are requested to have them notarized and mail or send directly to SAT and address to Ms. Honey Pretzel Tolentino, 3rd Floor, Fraud Audit Office, Commission on Audit, Commonwealth Avenue, Quezon City 0880.
3. All concerned SDOs are required to furnish SAT a list of the school principals and their respective schools for the Academic Year 2014-2015 and 2015-2016 and their current assignment.
4. Attached herewith are the SAT questionnaires and the list of recipient schools.
5. Wide and immediate dissemination of this Memorandum to all concerned is highly desired.


FRANCIS CESAR B. BRINGAS, CESO V
OIC- Regional Director

Reference: COA letter dated Sept. 10, 2019

Attachments: SAT questionnaires and list of recipient schools

ESSD/moc
12/4/2019



2019-12-19202

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(085) 342 - 8207
(085) 342 - 7347
(085) 341 - 3899



caraga@deped.gov.ph



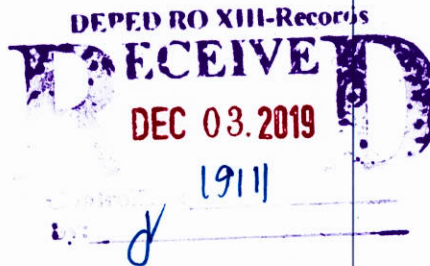
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Republic of the Philippines
COMMISSION ON AUDIT
Commonwealth Avenue, Quezon City, Philippines
SPECIAL SERVICES SECTOR
Fraud Audit Office

September 10, 2019

Dr. Francis Cesar B. Bringas
OIC-Regional Director
Regional Office No. XIII (CARAGA)
Department of Education
Km. 3, Libertad St. Butuan City
8600



Subject: Conduct of fraud audit/investigation on the Construction of School-based Barangay Health Stations in 3,200 and 2,500 public schools for Phases I and II, respectively, pursuant to COA Office Order No. 2018-694, as amended

Dear **Dr. Bringas**:

A Special Audit Team (SAT) from the Fraud Audit Office, Special Services Sector, Commission on Audit, Quezon City, is conducting its fraud audit/investigation relative to the above-mentioned subject. One of the SAT's audit procedures is the taking of sworn statements¹⁴ of the principals of the schools where school-based Barangay Health Stations (BHS) have been constructed or there was a plan to construct/ build a school-based (BHS) thereon.

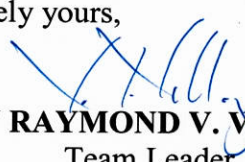
Considering that the principal/head teacher who oversees a particular school for the *calendar* years 2015-2016 (which may involve two academic years) has personal knowledge over the construction and/or operations of the BHS and other factual matters attending the school based BHS project, the undersigned respectfully requests your assistance in facilitating the *distribution* of the herein questionnaires (Annex A) to the school principal/head teacher of the attached list of schools (Annex B) and for either of them to answer the questions to the best of his/her knowledge. The school principal/head teacher shall swear under oath the truthfulness of his/her answers before a duly commissioned Notary Public or a public officer authorized by law to take oaths or sworn statements, *e.g.* legal officer of the DepEd. Afterwards, we request that the "sworn statement" be mailed/ sent directly to the SAT and addressed to Ms. Honey Pretzel Tolentino, 3rd Floor, Fraud Audit Office, Commission on Audit, Commonwealth Avenue, Quezon City 0880.

Furthermore, the undersigned humbly requests that the SAT be furnished a list of the school principals and their respective schools in that region for the academic years 2014-2015 and 2015-2016, and their current school assignment.

We highly appreciate your favorable and immediate action. For inquiries, kindly e-mail us at satdoh.hfep.tsekap@gmail.com.

Thank you very much.

Sincerely yours,


ATTY RAYMOND V. VALLEJO
Team Leader

Ref. No.: SAT-DOH-Confirmation to DepEd Regional Directors-014

¹⁴ In accordance with Section 40 of the Presidential Decree No. 1445 in relation to COA Office Order No. 2018-694 dated 14 August 2018, as amended by COA Office Order No. 2018-694A dated 10 May 2019, copies attached herein.



Republic of the Philippines
COMMISSION ON AUDIT
Commonwealth Avenue, Quezon City, Philippines
SPECIAL SERVICES SECTOR
Fraud Audit Office

SWORN STATEMENT OF _____

[Name of School]

Preliminary Statement:

Pursuant to COA Office Order No. 2018-694 dated August 14, 2018, as amended, a Special Audit Team is created to conduct a special audit on the Department of Health's Health Facilities Enhancement Program, particularly the school-based Barangay Health Stations (BHS) procured during 2015-2016 (Phases I and II) and and the delivery of mobile dental vehicles procured in 2015-2016.

The SAT would like to conduct an inquiry and take your sworn statement regarding your personal knowledge on the construction of the BHS within the school premises over which you oversee or administer as well as the operations of the BHS project after the construction has been completed, if the same was indeed completed.

Please let the Principal/ School personnel who has personal knowledge of the school-based BHS construction answer this questionnaire. You may fill out the boxes or black spaces or provide additional sheets if necessary.

Question: Kindly state your name and other personal circumstances.

Name:	
Date of assumption as School Principal:	
Mobile Number:	
E-mail Address:	
Complete name and address of the Public School (during the construction of BHS in 2015-2016): ★	

Question: (1) Were you informed beforehand that a BHS shall be constructed within the school premises you are overseeing? (2) How were you informed, in writing or verbally? (3) When were you informed, was it before the construction begins or after? (4) What month and year? If in writing, kindly provide us copy of the notice.

Answer: (1) __Yes__No; (2) __writing__verbal; (3) __Before__After; (4)(month and year)_____

Question: (1) Does your school have sufficient land area for the construction of BHS? (2) Is there a designated area for the BHS? (3) Who determined the designated area? (4) Can a BHS be constructed in that designated area – why or why not?

Answer: (1) __Yes__No; (2) __Yes__No; (3)

☐ DepEd	☐ Principal	If Others, Please Specify _____
☐ DOH	☐ Barangay	
☐ DILG	☐ Others	

; (4) __Yes__No Explanation:_____

Question: (1) Were you informed of the primary purpose of BHS project? (2) Did your school request from the DOH the afore-said BHS?

Answer: (1) __Yes__No; (2) __Yes__No

Question: Did you have any issues or concerns about the BHS construction or the BHS project itself? If yes, what is that?

Answer: __Yes__No; Explanation if answer is Yes:_____

Question: Did you or any other school personnel agree to the construction of BHS in your school? What did you do to signify your objection, if any was made?

Answer: __Yes__No; How objection was made:_____

Question: When did the construction of BHS start and end? Kindly provide the exact duration.

Answer: Start date:_____; End Date:_____

NOTE: Kindly check [✓] the appropriate box depending on the factual circumstances of the BHS construction: (a) whether BHS construction was not started; (b) started but not completed, or (c) completed.

☐	A. Only for not yet started BHS, i.e. construction has not started at all.
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Question A1: If the BHS construction has not yet started at all, do you have any idea or information why it has not started? What or who is your source?

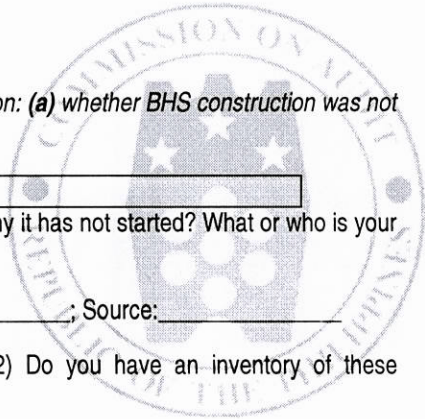
Answer: Reason why construction has not yet started:_____; Source:_____

Question A2: (1) Were the construction materials already placed within the school premises? (2) Do you have an inventory of these construction materials? If yes, kindly provide us a certified true copy of the inventory list.

Answer: (1) __Yes__No; (2) __Yes__No

Signature of Subscribing officer: _____
Signature of Witnesses: _____

Affiant's thumb mark:



B. Only for started but unfinished BHS, i.e. construction started but not completed.

Question B1: (1) If the construction of BHS had already started, but the same was not completed, do you have any idea or information why it was not completed? (2) What or who is your source? If the source is a document, kindly provide us a copy of the document.

Answer: (1) __ Yes __ No; (2) _____

Question B2: Considering that the BHS was not completed, were there construction materials left in the school? Do you have inventory of these construction materials? If yes, kindly provide us a certified true copy of the inventory list.

Answer: (1) __ Yes __ No; (2) __ Yes __ No

C. Only for completed BHS, whether operations started or not.

Question C1: (1) Considering that the construction of BHS had been completed, how did you become aware of such fact? (2) Was the BHS officially turned-over to your school?

Answer: (1) _____; (2) __ Yes __ No

Question C2: (1) From the time the BHS construction was completed, do you have an idea or information of any improvements made in the BHS? (2) How much was the total cost of the improvements, if there is? (3) Who paid the expenditures incurred for the improvements made? (4) If it is the school, would you be able to produce the disbursement vouchers, official receipts, and other pertinent documents? If yes, kindly provide us a certified true copy of the supporting documents.

Answer: (1) __ Yes __ No; (2) _____; (3)

DepEd	Principal
DOH	Barangay
DILG	Others

 If Others, Please Specify: _____; (4) __ Yes __ No

Question C4: (1) As of now, do you have any personal knowledge whether the BHS constructed in the school premises you oversee commenced its operations? (2) How did you become aware of such fact?

Answer: (1) __ Yes __ No; (2) _____

Question C5: (1) Does your school use the BHS? (2) For what purpose?

Answer: (1) __ Yes __ No; (2) ☐ Clinic ☐ Classroom ☐ RRDM Office ☐ Storage ☐ Others. Pls. Specify: _____

Question C6: Who shoulders the utility bills, i.e. electricity and water expenses for the operations and maintenance of the school-based Barangay Health Stations?

Answer: _____

Question C7: (1) Who has the direct access to the BHS? (2) Who has the custody of the keys to the BHS?

Answer: (1) _____; (2) _____

The SAT would like to inform the affiant that he/she may be called again for any additional clarificatory questions, as may be determined by the SAT in the future. The SAT would like to extend its warm appreciation for the cooperation of the affiant in this inquiry.

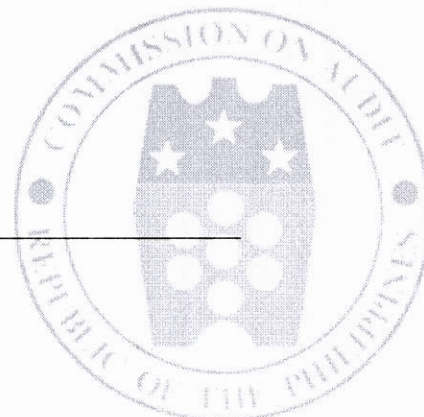
WHEREFORE, after having read and reviewed my answers in this particular questionnaire, and after having been sworn in accordance with law on perjury and other false statements, I have hereunto set my hand this ____ day of _____, 20____, at _____.

Affiant's Signature over printed name

SUBSCRIBED AND SWORN before the undersigned investigators this ____ day of _____, 2019 at _____.¹ The affiant has presented his/her Community Tax Certificate No. _____ issued on _____ as well as his/her _____ issued on _____, valid until _____.

Subscribing Officer

Witnesses:



¹ Pursuant to COA Office Order No. 2017-055 dated January 12, 2017 in relation to Section 40 of the Presidential Decree No. 1445 to administer oaths and otherwise take testimonies in any investigation or inquiry on any matter within the jurisdiction of the Commission on Audit.

Signature of Subscribing officer: _____

Affiant's thumb mark:

Signature of Witnesses: _____

Region	Province	Municipality	Barangay	Name of School
CARAGA	Agusan del Norte	Buenavista	Agong-ong	Agong-ong Elementary School
CARAGA	Agusan del Norte	Buenavista	Macalang	Macalang Elementary School
CARAGA	Agusan del Norte	Buenavista	Malapong	Malapong Elementary School
CARAGA	Agusan del Norte	Butuan	Ampayon	Ampayon Central Elementary School
CARAGA	Agusan del Norte	Butuan	Bitan-Agan	Bitan-agan Elementary School
CARAGA	Agusan del Norte	Butuan	Bit-Os	San Roque Elementary School
CARAGA	Agusan del Norte	Butuan	Bobon	Bobon Elementary School
CARAGA	Agusan del Norte	Butuan	Dankias	Dankias Elementary School
CARAGA	Agusan del Norte	Butuan	Diego Silang Poblacion (Brgy. 6)	Butuan Central Elementary School
CARAGA	Agusan del Norte	Butuan	Dumalagan	Consuelo Elementary School
CARAGA	Agusan del Norte	Butuan	Kinamlutan	Kinamlutan Elementary School
CARAGA	Agusan del Norte	Butuan	Manila de Bugabus	Imelda Mar Elementary School
CARAGA	Agusan del Norte	Butuan	Manila de Bugabus	Mabuhay Elementary School
CARAGA	Agusan del Norte	Butuan	Maon-Pob (Brgy. 1)	Maon Elementary School
CARAGA	Agusan del Norte	Butuan	Nong-Nong	La Soledad Elementary School
CARAGA	Agusan del Norte	Butuan	Pinamanculan	Dalingdingan Elementary School
CARAGA	Agusan del Norte	Butuan	Pinamanculan	Pinamanculan Elementary School
CARAGA	Agusan del Norte	Butuan	San Mateo	Bagong Silang Elementary School
CARAGA	Agusan del Norte	Butuan	Villa Kananga	Villa Kananga Elementary School
CARAGA	Agusan del Norte	Butuan City	Bit-Os	Bit-Os Elementary School
CARAGA	Agusan del Norte	Butuan City	Bugabus	Bugabus Elementary School
CARAGA	Agusan del Norte	Butuan City	Diego Silang Poblacion (Brgy. 6)	Butuan City SPED
CARAGA	Agusan del Norte	Butuan City	Libertad	Libertad Elementary School
CARAGA	Agusan del Norte	Butuan City	Tungao	Danapa Elementary School
CARAGA	Agusan del Norte	Cabadbaran	Bay-ang	Bay-ang Elementary School
CARAGA	Agusan del Norte	Cabadbaran	Calamba	Calamba Elementary School
CARAGA	Agusan del Norte	Cabadbaran	Putting Bato	Putting Bato Elementary School
CARAGA	Agusan del Norte	Cabadbaran City	La Union	La Union Elementary School
CARAGA	Agusan del Norte	Cabadbaran City	Tolosa	Tolosa Elementary School
CARAGA	Agusan del Norte	Carmen	Poblacion	Antonio Quimjot Elementary School
CARAGA	Agusan del Norte	Carmen	San Agustin	San Agustin Elementary School
CARAGA	Agusan del Norte	Jabonga	San Jose	San Jose Elementary School
CARAGA	Agusan del Norte	Kitcharao	Songkoy	Kitcharao Central Elementary School
CARAGA	Agusan del Norte	Las Nieves	Tinucoran	Tinucoran Public Elementary School
CARAGA	Agusan del Norte	Magallanes	Buhang	Buhang Elementary School
CARAGA	Agusan del Norte	Magallanes	Caloc-an	Caloc-an Elementary School
CARAGA	Agusan del Norte	Magallanes	Poblacion	Magallanes Central Elementary School
CARAGA	Agusan del Norte	Nasipit	Culit	Culit Elementary School
CARAGA	Agusan del Norte	RTR	Poblacion II	Poblacion Dos Elementary School
CARAGA	Agusan del Norte	Santiago	Pangaylan	Villa Serrano Elementary School
CARAGA	Agusan del Norte	Tubay	Binuangan	Binuangan Elementary School
CARAGA	Agusan del Norte	Tubay	Tagpangahoy	Tagpangahoy Elementary School
CARAGA	Agusan del Sur	Bayugan	Hamogaway	Hamogaway Elementary School
CARAGA	Agusan del Sur	Bayugan	Salvacion	Salvacion Central Elementary School
CARAGA	Agusan del Sur	Esperanza	Sinakungan	Dop Sinakungan IP School
CARAGA	Agusan del Sur	Esperanza	Valentina	Valentina Elementary School
CARAGA	Agusan del Sur	La Paz	Bataan	Bataan Elementary School
CARAGA	Agusan del Sur	La Paz	Lydia	Lydia Elementary School
CARAGA	Agusan del Sur	La Paz	Villa Paz	Kimondo Elementary School
CARAGA	Agusan del Sur	Loreto	Katipunan	Katipunan Elementary School
CARAGA	Agusan del Sur	Loreto	Violanta	Violanta Elementary School
CARAGA	Agusan del Sur	Prosperidad	Las Navas	Las Navas Elementary School
CARAGA	Agusan del Sur	Prosperidad	San Martin	San Martin Elementary School
CARAGA	Agusan del Sur	San Francisco	Das-agan	Das-agan Elementary School
CARAGA	Agusan del Sur	San Francisco	Ladgadan	Ladgadan Elementary School
CARAGA	Agusan del Sur	San Francisco	Trento	Panyan Elementary School
CARAGA	Agusan del Sur	San Luis	Culi	Culi Elementary School
CARAGA	Agusan del Sur	San Luis		Dop Sta. Rita IP School
CARAGA	Agusan del Sur	Sibagat	Kolambogan	Kolambogan Elementary School
CARAGA	Agusan del Sur	Sibagat	Sta. Cruz	Sta. Cruz Elementary School
CARAGA	Agusan del Sur	Sta. Josefa	Angas	Angas Elementary School
CARAGA	Agusan del Sur	Talocogon	Culiram	Culiram Elementary School
CARAGA	Agusan del Sur	Talocogon	Maharlika	Maharlika Elementary School

CARAGA	Agusan del Sur	Veruela	Anitap	Anitap Elementary School
CARAGA	Agusan del Sur	Veruela	Limot	Limot Elementary School
CARAGA	Dinagat Island	Basilisa	Catadman	Catadman Elementary School
CARAGA	Dinagat Island	Basilisa	Catadman	Omay-Edradan Primary School
CARAGA	Dinagat Island	Basilisa	Catadman	Omay-Edradan Primary School
CARAGA	Dinagat Island	Basilisa	Sto. Niño	Sto. Niño Elementary School
CARAGA	Dinagat Island	Cagdianao	Legaspi	Legaspi Elementary School
CARAGA	Dinagat Island	Cagdianao	Mabini	Borja Elementary School
CARAGA	Dinagat Island	Cagdianao	Nueva Estrella	Nueva Estrella Elementary School
CARAGA	Dinagat Island	Cagdianao	Sitio Cabito-an Legaspi	Cabiton-an Primary School
CARAGA	Dinagat Island	Libjo	Garcia	Garcia Elementary School
CARAGA	Dinagat Island	Libjo	Gen. Aguinaldo	Bolodbolod Elementary School
CARAGA	Dinagat Island	Libjo	Kahayag	Kahayag Elementary School
CARAGA	Dinagat Island	Libjo	Kanihaan	Kanihaan Elementary School
CARAGA	Dinagat Island	Libjo	Magsaysay	Magsaysay Elementary School
CARAGA	Dinagat Island	Libjo	Quezon	Quezon Elementary School
CARAGA	Dinagat Island	Libjo	Rosita	Rosita Elementary School
CARAGA	Dinagat Island	Libjo (Albor)	Albor	Albor Central Elementary School
CARAGA	Surigao del Norte	Burgos		Burgos Central Elementary School
CARAGA	Surigao del Norte	Dapa	Union	Union Elementary School
CARAGA	Surigao del Norte	Dapa		Dapa Central Elementary School
CARAGA	Surigao del Norte	Dapa		DENMS Central School
CARAGA	Surigao del Norte	Del Carmen	Caub	Caub Elementary School
CARAGA	Surigao del Norte	Del Carmen		Del Carmen Central Elementary School
CARAGA	Surigao del Norte	Gen. Luna	Consuelo	Consuelo Elementary School
CARAGA	Surigao del Norte	Gen. Luna	Poblacion	Gen. Luna Elementary School
CARAGA	Surigao del Norte	Gen. Luna	Suyangan	Suyangan Elementary School
CARAGA	Surigao del Norte	Pilar		Pilar Central Elementary School
CARAGA	Surigao del Norte	San Benito		San Benito Central Elementary School
CARAGA	Surigao del Norte	San Isidro		San Isidro Central Elementary School
CARAGA	Surigao del Norte	Socorro	Pamosaingan	Pamosaingan Elementary School
CARAGA	Surigao del Norte	Socorro		Socorro Central Elementary School
CARAGA	Surigao del Norte	Sta. Monica		Sta. Monica Central Elementary School
CARAGA	Surigao del Sur	Barobo	Gamut	Gamut Elementary School
CARAGA	Surigao del Sur	Barobo	Guinhalinan	Guinhalinan Elementary School
CARAGA	Surigao del Sur	Barobo	San Roque	San Roque Elementary School
CARAGA	Surigao del Sur	Bislig	Caguyao	Caguyao Elementary School
CARAGA	Surigao del Sur	Bislig	Coletto	Coletto Elementary School
CARAGA	Surigao del Sur	Bislig	Labisma	Danipas Elementary School
CARAGA	Surigao del Sur	Bislig	Pamaypayan	Pamaypayan Elementary School
CARAGA	Surigao del Sur	Bislig	San Jose	San Jose Elementary School
CARAGA	Surigao del Sur	Cantilan	San Pedro	Cherry Coletto Primary School
CARAGA	Surigao del Sur	Cantilan	Tigabong	Sibayoto Primary School
CARAGA	Surigao del Sur	Carrascal	Tag-Anito	Tag-Anito Elementary School
CARAGA	Surigao del Sur	Cortes	Capandan	Capandan Elementary School
CARAGA	Surigao del Sur	Hinatuan	Benigno Aquino (Zone 1)	Tabok Elementary School
CARAGA	Surigao del Sur	Lanuza	Bocawe	Bocawe Elementary School
CARAGA	Surigao del Sur	Marihatag	Poblacion	Marihatag Central Elementary School
CARAGA	Surigao del Sur	San Agustin	Cabas-an	Agsam Primary School
CARAGA	Surigao del Sur	San Agustin	Cabas-an	Agsam Primary School
CARAGA	Surigao del Sur	San Agustin	Poblacion	San Agustin Elementary School
CARAGA	Surigao del Sur	San Miguel	Bitaugan	Bitaugan Elementary School
CARAGA	Surigao del Sur	San Miguel	Umalag	Umalag Elementary School
CARAGA	Surigao del Sur	Tagbina	Hinagdanan	Hinagdanan Elementary School
CARAGA	Surigao del Sur	Tagbina	Lago	Lago Elementary School
CARAGA	Surigao del Sur	Tagbina	Malixi	Malixi Elementary School
CARAGA	Surigao del Sur	Tagbina	Manabia	Manambia Elementary School
CARAGA	Surigao del Sur	Tagbina	Togongon	Togongon Elementary School
CARAGA	Surigao del Sur	Tagbina	Trinidad	Trinidad Elementary School
CARAGA	Surigao del Sur	Tagbina	Villaverde	Villaverde Elementary School
CARAGA	Surigao del Sur	Tago	Lindoy	Lindoy Elementary School
CARAGA	Surigao del Sur	Tago	Umbay	Umbay Elementary School