

**DETAILS AND STATUS OF UNSETTLED AUDIT SUSPENSIONS
AND DISALLOWANCES
AS OF DECEMBER 31, 2021**

A. AUDIT SUSPENSIONS

Notice of Suspension (NS)		Nature of Suspension / Specific law or rules violated	Amount of Unsettled Suspensions as of year-end	Remarks
No.	Date			
NS No. 2020-001(18-19)	10/14/20	Non-submission of supporting documents required under COA Circular 2009-001 dated February 12, 2009 and absence of necessary supporting documents provided under COA Circular No. 2012-001 dated June 14, 2012 on procurement of goods and infrastructure projects through public bidding.	P 82,876,878.13	
NS No. 2016-001-(15)	02/05/16	Non-submission of Disbursement Vouchers (DVs) for Charity Fund together with its supporting documents contrary to Section 7.2.1 (a) of COA Circular No. 2009-006 dated September 15, 2009.	4,320,400.18	
Total			P 87,197,278.31	

B. DISALLOWANCES

Notice of Disallowance (ND)		Nature of Disallowance/ Specific law or rules violated	Amount of Unsettled Disallowances as of year-end	Remarks
No.	Date			
ND 20-006 (19)	10/13/20	Payments of per diems to PCSO Board of Directors during the period January to October 2019.	P 1,423,200.00	COA, CGS – Cluster 6 affirmed the ND in its Decision No. 2021-026 dated September 29, 2021
ND 20-005 (17-18)	7/21/20	Payments of additional benefits in the form of financial assistance granted to PCSO official and employees, PCSO Board of Directors and other persons with whom PCSO has no employee-employer relationship.	180,729,488.70	COA, CGS – Cluster 6 affirmed the ND in its Decision No. 2021-005 dated March 02, 2021.
ND 20-004 (17)	7/21/20	Various allowances, bonuses and other personnel benefits of the officials and employees of PCSO.	429,727,021.14	ND is currently under appeal with COA, CGS – Cluster 6

Notice of Disallowance (ND)		Nature of Disallowance/ Specific law or rules violated	Amount of Unsettled Disallowances as of year-end	Remarks
No.	Date			
ND 20 - 003(18)	7/15/20	Non-submission of necessary supporting documents required under COA Circular No. 2012 dated June 14, 2012.	442,512.63	COA CGS – Cluster 6 affirmed the ND in its Decision No. 2021-006 dated March 11, 2021.
20 -002(16/17)	7/15/20	Financial assistant granted to RMA Lying-In and Ambulatory Clinic under the Individual Medical Assistance Program (IMAP) of PCSO.	2,161,900.00	ND is currently under appeal with COA, CGS – Cluster 6
ND 2019-001(16-18)	7/9/2019	Overpayment of per diem made in CYs 2016 to 2018 to the members of PCSO Board of Directors.	8,851,200.00	COA CP Case No. 2021-680 dated October 1, 2021. COA, CGS – Cluster 6 affirmed the ND in its Decision No. 2021-018 dated June 30, 2021.
ND 2018-002 (15-17)	08/16/18	Representing overpriced procurement of lotto paper supplies from TMA Pty Limited, through its subsidiary TMA Group Philippines.	291,481,782.50	COA, CGS - Cluster 6 affirmed the ND in its Decision No. 2019-037 dated August 5, 2019.
ND 2018-001 (16)	02/26/18	Various allowances, bonuses and other personnel benefits of the officials and employees of PCSO.	519,924,765.44	COA, CGS - Cluster 6 affirmed the ND in its Decision No. 2018-021 dated June 11, 2018.
ND 2017-004 (16-17)	09/07/17	Car Loan and Assistance Plan (CLAP).	5,271,389.11	ND is currently under appeal with COA, CGS – Cluster 6
ND PCSO-2016-001-(15)	11/25/16	Excess Representation & Transportation Allowance & Clothing Allowance.	8,897,112.75	ND is currently under appeal with COA, CGS – Cluster 6
ND PCSO-2016-002-(15)	11/25/16	Staple Food Allowance, Medicine Allowance, Hazard Pay & Weekly Draw Allowance.	71,996,100.00	ND is currently under appeal with COA, CGS – Cluster 6
ND PCSO-2016-003-(15)	11/25/16	Christmas Bonus, Grocery Bonus, Revenue Performance Incentive Pay (RPIP) & Educational Assistance Bonus (EAB).	225,143,080.07	ND is currently under appeal with COA, CGS – Cluster 6
ND PCSO 2015-003 (14)	11/02/15	Payment of CNA Christmas Bonus, CNA Christmas Grocery Bonus, Revenue Performance Incentive Pay (RPIP) and CNA	209,713,385.52	COA, CGS – Cluster 6 affirmed the ND in its Decision No. 2019-023 dated May 15, 2019.

Notice of Disallowance (ND)		Nature of Disallowance/ Specific law or rules violated	Amount of Unsettled Disallowances as of year-end	Remarks
No.	Date			
		Educational Assistance Bonus of PCSO Head Office's officials and employees for CY 2014.		
ND PCSO-2015-002 (14)	11/02/15	Payment of Staple Food Allowance, Medicine Allowance, Hazard Pay and Weekly Draw Allowance of PCSO Head Office's officials and employees for CY 2014.	67,204,350.43	COA, CGS – Cluster 6 affirmed the ND's in its Decision No. 2019-023 dated May 15, 2019.
ND PCSO-2015-001 (14)	11/02/15	Payment of Excess Representation Allowance and Transportation Allowance (RATA) and Uniform Allowance of PCSO Head Office's officials and employees for CY 2014.	10,019,307.25	COA, CGS – Cluster 6 affirmed the ND in its Decision No. 2019-023 dated May 15, 2019.
ND PCSO-2015-001 (STBR-13)	01/28/15	Payment of Weekly Draw Allowance (WDA) to STBR Branch's officers and employees for the period December 30, 2012 to December 31, 2013	3,321,300.00	COA, CGS – Cluster 6 affirmed the ND in its Decision No. 2018-037 dated September 25, 2018.
ND PCSO-2014-012 (MIN-13)	12/15/14	Payment of Cost of Living Allowance (COLA) to Mindanao Branch's officers and employees for the period April to December 2013	1,383,395.26	Management filed appeal in the CGS- CDO 6 totaling P1,383,395.26. The CGS- CDO 6 is yet to issue its decision on this matter
ND PCSO-2014-011 (VIS-13)	12/15/14	Payment of Cost of Living Allowance (COLA) to Visayas Branch's officers and employees for the period April to December 2013	1,459,453.60	COA, CGS – Cluster 6 affirmed the ND in its Decision No. 2017-032 dated August 3, 2017.
ND PCSO-2014-010 (STBR-13)	12/15/14	Payment of Cost of Living Allowance (COLA) to PCSO Southern Tagalog & Bicol Region (STBR) Branch's officers and employees for the period April to December 2013	1,595,636.42	COA, CGS – Cluster 6 affirmed the ND in its Decision No. 2018-037 dated September 25, 2018.
ND PCSO-2014-009 (NCL-13)	12/15/14	Payment of Cost of Living Allowance (COLA) to PCSO Northern and Central Luzon (NCL) Branch's officers and employees for CY 2013	1,581,181.24	COA, CGS - Cluster 6 affirmed the ND in its Decision No. 2018-048 dated October 26, 2018.

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No.	Date			
ND PCSO-2014-008 (NCL-13)	12/15/14	Payment of Weekly Draw Allowance (WDA) to PCSO Northern and Central Luzon (NCL) Branch's officers and employees for the period December 30, 2012 to December 28, 2013	3,373,400.00	COA, CGS - Cluster 6 affirmed the ND in its Decision No. 2018-048 dated October 26, 2018.
ND PCSO-2014-007 (13)	12/15/14	Payment of Cost of Living Allowance (COLA) of PCSO Head Office's officials and employees for CY 2013	19,450,999.77	COA, CGS – Cluster 6 affirmed the ND in its Decision No. 2015-012 dated July 2, 2015. Petitioner PCSO, et. al., filed their Petition for Review before the COA Commission Proper (CP) on August 12, 2015, with docket no. COA CP Case No. 2015-508 (Consolidated Petition for Review amounting to P254,795,340.83).
ND PCSO-2014-006 (13)	12/15/14	Payment of Weekly Draw Allowance (WDA) of PCSO Head Office's officials and employees for CY 2013	33,535,150.00	-do-
ND PCSO-2014-005 (13)	12/15/14	Payment of CNA Christmas Bonus, Christmas Grocery Bonus and Revenue Performance Incentive Pay (RPIP) of PCSO Head Office's officials and employees for CY 2013	151,399,224.20	-do-
ND PCSO-2014-004 (13)	12/15/14	Payment of Staple Food Allowance, Medicine Allowance and Hazard Pay of PCSO Head Office's officials and employees for CY 2013	38,492,005.99	-do-
ND PCSO-2014-003 (13)	12/15/14	Payment of Excess Representation Allowance and Transportation Allowance (RATA) and Uniform Allowance of PCSO Head Office's officials and employees for CY 2013	11,917,960.87	-do-

Notice of Disallowance (ND)		Nature of Disallowance/ Specific law or rules violated	Amount of Unsettled Disallowances as of year-end	Remarks
No.	Date			
ND PCSO-2014-002 (MIN-13)	06/25/14	Payment of Weekly Draw Allowance (WDA) to PCSO Mindanao Branch employees for CY 2013	2,972,800.00	ND is currently under appeal with COA, CGS – Cluster 6
ND PCSO-2014-001 (VIS-13)	06/25/14	Payment of Weekly Draw Allowance (WDA) to PCSO Visayas Branch employees for CY 2013	3,139,750.00	COA, CGS - Cluster 6 affirmed the ND in its Decision No. 2018-008 dated February 21, 2018.
ND PCSO-2012-009 (2011)	01/10/13	Benefits of BOD (Draw Allowance) (September 15, 2010 to December 31, 2011)	1,899,000.00	With COA Order of Execution (COE) No. 2019-055 dated September 24, 2019 in the total amount of P13,751,229.25.
ND PCSO-2012-008 (2011)	01/10/13	Benefits of BOD (Weekly Sweepstakes/Lottery Allowance) (Sept. 15, 2010 to Dec. 31, 2011)	621,000.00	
ND PCSO-2012-007 (2011)	01/10/13	Benefits of BOD (Anniversary Bonus, Cash Gift, 13th month pay, Grocery Bonus, Xmas Bonus, Educational Assistance, Productivity Incentive Pay, Revenue Performance Incentive, Clothing Allowance) (Sept. 15, 2010 to Dec. 31, 2011)	4,379,814.25	
ND PCSO-2012-006 (2011)	01/10/13	Benefits of BOD (Medical Allowance, Rice Allowance, Staple and Hazard Pay) (Sept. 15, 2010 to Dec. 31, 2011)	590,625.00	
ND PCSO-2012-005 (2011)	01/10/13	Representation allowance, Gasoline allowance, Cost of Living Allowance (COLA), Amelioration of BOD (Sept. 15, 2010 to Dec. 31, 2011)	4,310,790.00	
ND PCSO-2012-004 (2011)	01/10/13	Salaries of Board of Directors (Sept. 15, 2010 to Dec. 31, 2011)	1,950,000.00	
ND PCSO-2013-006 (12)	12/26/13	Payments of Special Share to the PCSO Provident Fund (2011 C.N.A.) under the PCSO Employee Mutual Benefit Fund.	313,508,123.36	

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No.	Date			
				Review before the COA CP on August 11, 2015, with docket no. COA CP Case No. 2015-507.
ND PCSO 2013-005 (12)	10/08/13	Availment of two PCSO Board of Directors of the Car Loan Assistance Plan (CLAP).	1,282,383.00	COA, CGS - Cluster 6 affirmed the ND in its Decision No. 2016-016 dated August 16, 2016. With consolidated Petition for Review in the total amount of P57,097,410.14.
ND PCSO 2013-004 (12)	10/08/13	Payments of Salaries, Representation Allowance, Gasoline Allowance, Lotto Draw Allowance, COLA and Amelioration, Rice Allowance, Hazard Pay, Staple Food and Medicine Allowance to the Board of Directors from January to March 2012.	1,250,362.50	-do-
ND PCSO 2013-003 (12)	10/08/13	Payments of per diem to the PCSO Board of Directors for the months of March and April 2012 and per diem differential covering the period February 2011 to March 6, 2012.	2,714,637.50	-do-
ND PCSO 2013-002 (12)	10/08/13	Payment of Weekly Draw Allowance in CY 2012 to PCSO Head Office's permanent employees and officers	27,429,200.00	-do-
ND PCSO 2013-001 (12)	10/08/13	Payment of Cost of Living Allowance (COLA) in CY 2012 to PCSO Head Office's permanent employees, casual employees and officers	24,420,827.14	-do-
Total			P 2,690,965,615.64	