

SMALL TOWN LOTTERY  
SCHEDULE OF OUTSTANDING LIABILITIES OF AACs  
THAT WERE NOT CHARGED AGAINST CASH BOND  
AS OF DECEMBER 31, 2023

Annex A  
AAR Page No. 104

Authorized Agent No. Corporation	Under remittance of PCSO share from Actual sales and GMMRR shortfall	Excess Prize Fund	For Adjustment in Excess Prize Fund	Total Liabilities of AACs	Settlement within the Required Period	Balance of Outstanding Liabilities
	(a)	(b)	(c)	(d) (a + b + c)	(e)	(f) (d - e)
<b>Operational AACs</b>						
1 A	1,534,862.08	101,165,164.41	-	102,700,026.49	1,534,862.08	101,165,164.41
2 B	720,069.49	5,727,646.72	-	6,447,716.21	720,069.49	5,727,646.72
3 C	960,041.23	13,627,215.51	-	14,587,256.74	960,041.23	13,627,215.51
4 D	2,818,392.52	16,270,816.58	-	19,089,209.10	2,818,392.52	16,270,816.58
5 E	1,225,901.70	8,268,032.44	-	9,493,934.14	1,225,901.70	8,268,032.44
6 F	1,024,987.00	2,886,717.25	-	3,911,704.25	1,024,987.00	2,886,717.25
7 G	454,553.74	5,356,064.43	-	5,810,618.17	454,553.74	5,356,064.43
8 H	-	17,665,432.07	(16,776,660.94)	888,771.13	-	888,771.13
9 I	-	12,702,384.01	-	12,702,384.01	-	12,702,384.01
10 J	2,640,828.01	832,418.26	-	3,473,246.27	2,640,828.01	832,418.26
11 K	243,922.88	1,001,852.56	-	1,245,775.44	243,922.88	1,001,852.56
12 L	632,720.91	933,722.54	-	1,566,443.45	632,720.91	933,722.54
13 M	1,150,305.84	19,061,042.06	-	20,211,347.90	1,150,305.84	19,061,042.06
14 N	350,850.56	398,727.54	-	749,578.10	350,850.56	398,727.54
15 O	2,088,848.69	8,015,403.35	-	10,104,252.04	2,088,848.69	8,015,403.35
16 P	-	15,547,369.96	-	15,547,369.96	-	15,547,369.96
17 Q	719,487.31	2,340,738.23	-	3,060,225.54	719,487.31	2,340,738.23
18 R	-	3,324.35	-	3,324.35	-	3,324.35
19 S	3,717,294.32	11,984,050.06	-	15,701,344.38	3,717,294.32	11,984,050.06
20 T	1,262,229.73	299,362.37	-	1,561,592.10	1,262,229.73	299,362.37
21 U	2,808,578.18	1,142,814.85	-	3,951,393.03	2,808,578.18	1,142,814.85
22 V	1,242,775.12	8,917,592.43	-	10,160,367.55	1,242,775.12	8,917,592.43
23 W	1,770,462.57	1,037,991.72	-	2,808,454.29	1,770,462.57	1,037,991.72
24 X	930,612.56	215,944.82	-	1,146,557.38	930,612.56	215,944.82
25 Y	-	1,421,999.88	-	1,421,999.88	-	1,421,999.88
26 Z	4,236,435.25	482,446.14	-	4,718,881.39	4,236,435.25	482,446.14
27 AA	1,327,562.18	1,180,483.03	-	2,508,045.21	1,327,562.18	1,180,483.03
28 AB	252,273.04	860,238.18	-	1,112,511.22	252,273.04	860,238.18
29 AC	6,764,958.38	190,214.52	-	6,955,172.90	6,764,958.38	190,214.52
30 AD	2,371,579.32	6,098,850.02	-	8,470,429.34	2,371,579.32	6,098,850.02
31 AE	1,313,438.26	5,521,217.96	-	6,834,656.22	1,313,438.26	5,521,217.96
32 AF	5,628,644.21	1,556,760.47	-	7,185,404.68	5,628,644.21	1,556,760.47
33 AG	1,106,446.05	296,555.63	-	1,403,001.68	1,106,446.05	296,555.63
34 AH	855,428.31	-	-	855,428.31	-	855,428.31
35 AI	1,460,313.12	4,677,620.88	-	6,137,934.00	1,460,313.12	4,677,620.88
36 AJ	-	31,520.99	-	31,520.99	-	31,520.99
	<b>53,614,802.55</b>	<b>277,719,736.22</b>	<b>(16,776,660.94)</b>	<b>314,557,877.83</b>	<b>52,759,374.24</b>	<b>261,798,503.59</b>
<b>AACs that withdrawn from Agency Agreement</b>						
1 AK	944,487.26	1,469,941.90	-	2,414,429.16	-	2,414,429.16
2 AL	-	1,678,443.88	-	1,678,443.88	-	1,678,443.88
3 AM	-	2,943,186.63	-	2,943,186.63	-	2,943,186.63
4 AN	24,444.84	70,550.14	-	94,994.98	-	94,994.98
5 AO	-	9,009,561.86	-	9,009,561.86	-	9,009,561.86
6 AP	-	1,792,438.84	-	1,792,438.84	-	1,792,438.84
	<b>968,932.10</b>	<b>16,964,123.25</b>	<b>-</b>	<b>17,933,055.35</b>	<b>-</b>	<b>17,933,055.35</b>
<b>Terminated AACs</b>						
1 AQ	-	627,435.81	-	627,435.81	-	627,435.81
2 AR	-	1,457,405.50	-	1,457,405.50	-	1,457,405.50
3 AS	1,910,742.87	1,910,742.87	-	3,821,485.74	-	3,821,485.74
4 AT	1,761,358.89	1,494,477.10	-	3,255,835.99	-	3,255,835.99
5 AU	-	1,514,993.43	-	1,514,993.43	-	1,514,993.43
6 AV	-	13,059,922.74	(12,488,355.41)	571,567.33	-	571,567.33
7 AW	-	14,368,807.35	-	14,368,807.35	-	14,368,807.35
8 AX	-	50,301.13	-	50,301.13	-	50,301.13
9 AY	-	38,925,428.80	-	38,925,428.80	-	38,925,428.80
10 AZ	999.56	3,013,738.75	-	3,014,738.31	-	3,014,738.31
11 BA	-	451,851.79	-	451,851.79	-	451,851.79
12 BB	-	161,332,830.05	223,200.01	161,556,030.06	-	161,556,030.06
13 BC	-	3,356,238.05	(97,650.00)	3,258,588.05	-	3,258,588.05
	<b>3,673,101.32</b>	<b>241,564,173.37</b>	<b>(12,362,805.40)</b>	<b>232,874,469.29</b>	<b>-</b>	<b>232,874,469.29</b>
<b>GRAND TOTAL</b>	<b>58,256,835.97</b>	<b>536,248,032.84</b>	<b>(29,139,466.34)</b>	<b>565,365,402.47</b>	<b>52,759,374.24</b>	<b>512,606,028.23</b>

SMALL TOWN LOTTERY  
SCHEDULE OF CASH BOND AFTER DEDUCTING  
ALL LIABILITIES OF AACs  
AS OF DECEMBER 31, 2023

Annex B  
AAR Page No. 105

Authorized Agent No.	Corporation	Cash Bond	Balance of outstanding liabilities	Cash bond net of outstanding liabilities of AACs	Remaining liabilities after deducting the cash bond	Percentage of outstanding liability over the cash bond balance
		(a)	(b)	(c) (a - b)		(d) (b / a)
<b>Operational AACs</b>						
1 A		115,598,250.00	101,165,164.41	14,433,085.59	-	87.51%
2 B		38,532,750.00	5,727,646.72	32,805,103.28	-	14.86%
3 C		51,377,000.00	13,627,215.51	37,749,784.49	-	26.52%
4 D		110,975,856.67	16,270,816.58	94,705,040.09	-	14.66%
5 E		64,297,100.37	8,268,032.44	56,029,067.93	-	12.86%
6 F		31,020,154.08	2,886,717.25	28,133,436.83	-	9.31%
7 G		28,779,292.97	5,356,064.43	23,423,228.54	-	18.61%
8 H		110,478,531.95	888,771.13	109,589,760.82	-	0.80%
9 I		48,808,150.00	12,702,384.01	36,105,765.99	-	26.03%
10 J		141,286,750.00	832,418.26	140,454,331.74	-	0.59%
11 K		25,105,448.47	1,001,852.56	24,103,595.91	-	3.99%
12 L		33,908,820.00	933,722.54	32,975,097.46	-	2.75%
13 M		59,624,006.90	19,061,042.06	40,562,964.84	-	31.97%
14 N		31,630,250.05	398,727.54	31,231,522.51	-	1.26%
15 O		116,150,896.67	8,015,403.35	108,135,493.32	-	6.90%
16 P		61,523,957.50	15,547,369.96	45,976,587.54	-	25.27%
17 Q		38,427,427.15	2,340,738.23	36,086,688.92	-	6.09%
18 R		8,095,102.69	3,324.35	8,091,778.34	-	0.04%
19 S		21,294,906.65	11,984,050.06	9,310,856.59	-	56.28%
20 T		62,858,595.99	299,362.37	62,559,233.62	-	0.48%
21 U		150,277,725.00	1,142,814.85	149,134,910.15	-	0.76%
22 V		171,469,974.40	8,917,592.43	162,552,381.97	-	5.20%
23 W		101,893,552.00	1,037,991.72	100,855,560.28	-	1.02%
24 X		47,341,153.96	215,944.82	47,125,209.14	-	0.46%
25 Y		38,532,750.00	1,421,999.88	37,110,750.12	-	3.69%
26 Z		271,202,698.40	482,446.14	270,720,252.26	-	0.18%
27 AA		51,809,912.96	1,180,483.03	50,629,429.93	-	2.28%
28 AB		21,805,156.68	860,238.18	20,944,918.50	-	3.95%
29 AC		362,041,874.75	190,214.52	361,851,660.23	-	0.05%
30 AD		119,965,300.00	6,098,850.02	113,866,449.98	-	5.08%
31 AE		74,764,380.10	5,521,217.96	69,243,162.14	-	7.38%
32 AF		308,547,080.80	1,556,760.47	306,990,320.33	-	0.50%
33 AG		62,662,519.20	296,555.63	62,365,963.57	-	0.47%
34 AH		27,096,000.00	855,428.31	26,240,571.69	-	3.16%
35 AI		14,128,675.00	4,677,620.88	9,451,054.12	-	33.11%
36 AJ		41,944,838.70	31,520.99	41,913,317.71	-	0.08%
		<b>3,065,256,840.06</b>	<b>261,798,503.59</b>	<b>2,803,458,336.47</b>	-	
<b>AACs that withdrawn from Agency Agreement</b>						
1 AK		4,864,813.63	2,414,429.16	2,450,384.47	-	49.63%
2 AL		4,415,490.34	1,678,443.88	2,737,046.46	-	38.01%
3 AM		9,977,978.36	2,943,186.63	7,034,791.73	-	29.50%
4 AN		2,800,631.16	94,994.98	2,705,636.18	-	3.39%
5 AO		14,300,162.32	9,009,561.86	5,290,600.46	-	63.00%
6 AP		9,646,031.75	1,792,438.84	7,853,592.91	-	18.58%
		<b>46,005,107.56</b>	<b>17,933,055.35</b>	<b>28,072,052.21</b>	-	
<b>Terminated AACs</b>						
1 AQ		5,165,161.01	627,435.81	4,537,725.20	-	12.15%
2 AR		46,300,181.76	1,457,405.50	44,842,776.26	-	3.15%
3 AS		18,238,835.00	3,821,485.74	14,417,349.26	-	20.95%
4 AT		8,698,421.52	3,255,835.99	5,442,585.53	-	37.43%
5 AU		134,058,006.10	1,514,993.43	132,543,012.67	-	1.13%
6 AV		31,481,256.80	571,567.33	30,909,689.47	-	1.82%
7 AW		47,194,912.20	14,368,807.35	32,826,104.85	-	30.45%
8 AX		34,934,032.61	50,301.13	34,883,731.48	-	0.14%
9 AY		69,451,187.14	38,925,428.80	30,525,758.34	-	56.05%
10 AZ		21,048,000.00	3,014,738.31	18,033,261.69	-	14.32%
11 BA		1,438,556.00	451,851.79	986,704.21	-	31.41%
12 BB		40,000,000.00	161,556,030.06	-	121,556,030.06	403.89%
13 BC		91,666,160.14	3,258,588.05	88,407,572.09	-	3.55%
		<b>549,674,710.28</b>	<b>232,874,469.29</b>	<b>438,356,271.05</b>	<b>121,556,030.06</b>	
<b>GRAND TOTAL</b>		<b>3,660,936,657.90</b>	<b>512,606,028.23</b>	<b>3,269,886,659.73</b>	<b>121,556,030.06</b>	

**SMALL TOWN LOTTERY**  
**SCHEDULE OF CASH BOND THAT SHOULD HAVE BEEN FORFEITED**  
**AS OF DECEMBER 31, 2023**

Authorized Agent No. Corporation	Board Resolutions approving the Rescission/ Termination of AACs	Date of Board Resolution	Cash Bond Net of Outstanding Liabilities of AACs	Remaining Cash Bond to be Refunded to AACs	Balance of Cash Bond to be Forfeited in Favor of PCSO
<b>AACs that withdrawn from Agency Agreement</b>					
1 AK	B.R. No. 104 s. 2022	June 30, 2022	2,450,384.47	1,225,192.24	1,225,192.24
2 AL	B.R. No. 103 s. 2022	June 30, 2022	2,737,046.46	1,368,523.23	1,368,523.23
3 AM	B.R. No. 106 s. 2022	July 19, 2022	7,034,791.73	3,517,395.87	3,517,395.87
4 AN	B.R. No. 105 s. 2022	July 19, 2023	2,705,636.18	1,352,818.09	1,352,818.09
5 AO	B.R. No. m-56 s. 2022	July 19, 2023	5,290,600.46	2,645,300.23	2,645,300.23
6 AP	B.R. No. 24 s. 2023	February 8, 2023	7,853,592.91	-	7,853,592.91
			<b>28,072,052.21</b>	<b>10,109,229.65</b>	<b>17,962,822.56</b>
<b>Terminated AACs</b>					
1 AQ	B.R. No. 19 s. 2023	January 25, 2023	4,537,725.20	-	4,537,725.20
2 AR	B.R. No. 42 s. 2023	February 22, 2023	44,842,776.26	-	44,842,776.26
3 AS	B.R. No. 54 s. 2023	March 8, 2023	14,417,349.26	-	14,417,349.26
4 AT	B.R. No. 105 s. 2023	April 26, 2023	5,442,585.53	-	5,442,585.53
5 AU	B.R. No. 41 s. 2023	February 22, 2023	132,543,012.67	-	132,543,012.67
6 AV	B.R. No. 154 s. 2023	June 21, 2023	30,909,689.47	-	30,909,689.47
7 AW	B.R. No. 154 s. 2023	June 21, 2023	32,826,104.85	-	32,826,104.85
8 AX	B.R. No. 55 s. 2023	March 8, 2023	34,883,731.48	-	34,883,731.48
9 AY	B.R. No. 55 s. 2023	March 8, 2023	30,525,758.34	-	30,525,758.34
10 AZ	B.R. No. 236 s. 2023	October 11, 2023	18,033,261.69	-	18,033,261.69
11 BA	B.R. No. 239 s. 2023	October 11, 2023	986,704.21	-	986,704.21
12 BC	B.R. No. 240 s. 2023	October 11, 2023	88,407,572.09	-	88,407,572.09
			<b>438,356,271.05</b>	<b>-</b>	<b>438,356,271.05</b>
<b>GRAND TOTAL</b>			<b>466,428,323.26</b>	<b>10,109,229.65</b>	<b>456,319,093.61</b>

\*The AAC had already refunded half of its cash bond on May 26, 2023 for the amount of P9,646,031.75 (19,292,063.50\*50%), notwithstanding the liabilities from excess prize fund determined by COA as stated in AOM No. No. 2023-024 (22).

SMALL TOWN LOTTERY  
SCHEDULE OF DAYS DELAYED IN SETTLEMENT/CHARGING OF LIABILITIES  
AS OF MARCH 31, 2024

Annex D  
AAR Page No. 106

No.	Authorized Agent Corporation	Liabilities chargeable against AACs' cash bond as of December 31, 2023	Required date of remittance (mm/dd/yy)	Date settled (mm/dd/yy)	No. of days delayed
Operational AACs					
1	A	101,165,164.41	12/31/23 and 12/31/22	-	90 to 455 days
2	B	5,727,646.72	12/31/22	-	455 days
3	C	13,627,215.51	12/31/22	-	455 days
4	D	16,270,816.58	12/31/23 and 12/31/22	-	90 to 455 days
5	E	8,268,032.44	12/31/23 and 12/31/22	-	90 to 455 days
6	F	2,886,717.25	12/31/23	-	90 days
7	G	5,356,064.43	12/31/23	-	90 days
8	H	888,771.13	12/31/23	-	90 days
9	I	12,702,384.01	12/31/22	-	455 days
10	J	832,418.26	12/31/22	-	455 days
11	K	1,001,852.56	12/31/22	-	455 days
12	L	933,722.54	12/31/22	-	455 days
13	M	19,061,042.06	12/31/22	-	455 days
14	N	398,727.54	12/31/23	-	90 days
15	O	8,015,403.35	12/31/22	-	455 days
16	P	15,547,369.96	12/31/22	-	455 days
17	Q	2,340,738.23	12/31/23	-	90 days
18	R	3,324.35	12/31/23	-	90 days
19	S	11,984,050.06	12/31/23 and 12/31/22	-	90 to 455 days
20	T	299,362.37	12/31/23	03/20/24	79 days
21	U	1,142,814.85	12/31/23	02/08/24	40 days
22	V	8,917,592.43	12/31/23	-	90 days
23	W	1,037,991.72	12/31/21	-	820 days
24	X	215,944.82	12/31/23	-	90 days
25	Y	1,421,999.88	12/31/22	-	455 days
26	Z	482,446.14	12/31/23	-	90 days
27	AA	1,180,483.03	12/31/23 and 12/31/22	-	90 to 455 days
28	AB	860,238.18	12/31/23	-	90 days
29	AC	190,214.52	12/31/23	03/20/24	81 days
30	AD	6,098,850.02	12/31/23 and 12/31/22	02/29/24	61 to 455 days
31	AE	5,521,217.96	12/31/23	-	90 days
32	AF	1,556,760.47	12/31/23	-	90 days
33	AG	296,555.63	12/31/23	-	90 days
34	AH	855,428.31	11/03/23	-	148 days
35	AI	4,677,620.88	12/31/23	03/11/24	72 days
36	AJ	31,520.99	12/31/23	-	90 days
		261,798,503.59			
AACs that withdrawn from Agency Agreement					
1	AK	2,414,429.16	06/01/22	-	668 days
2	AL	1,678,443.88	07/01/22	-	638 days
3	AM	2,967,631.47	03/01/22	-	760 days
4	AN	70,550.14	12/31/22	-	455 days
5	AO	9,009,561.86	10/01/22	-	544 days
6	AP	1,792,438.84	10/01/22	-	544 days
		17,933,055.35			
Terminated AACs					
1	AQ	627,435.81	08/01/22	-	607 days
2	AR	1,457,405.50	12/31/22	-	455 days
3	AS	3,821,485.74	05/02/23 and 12/31/22	-	333 to 455 days
4	AT	3,255,835.99	08/01/23 and 12/31/22	-	242 to 455 days
5	AU	1,514,993.43	12/31/23 and 12/31/22	-	90 to 455 days
6	AV	571,567.33	12/31/23 and 12/31/22	-	90 to 455 days
7	AW	14,368,807.35	12/31/22	-	455 days
8	AX	50,301.13	12/31/22	-	455 days
9	AY	38,925,428.80	12/31/22	-	455 days
10	AZ	3,014,738.31	10/2/23 and 12/31/22	-	180 to 455 days
11	BA	451,851.79	12/31/23 and 12/31/22	-	90 to 455 days
12	BB	40,000,000.00	12/31/23 and 12/31/22	-	90 to 455 days
13	BC	3,258,588.05	12/31/23 and 12/31/22	-	90 to 455 days
		111,318,439.23			
GRAND TOTAL		391,049,998.17	40 to 820 days		

**SMALL TOWN LOTTERY  
SCHEDULE OF DAYS DELAYED OF CASH BOND FORFEITURES  
IN FAVOR OF PCSO  
AS OF MARCH 31, 2024**

No.	Authorized Agent Corporation	Balance of cash bond to be forfeited in favor of PCSO	Board Resolution No. confirming the termination/withdrawal of Agency Agreement	Date of BR (mm/dd/yy)	No. of days delayed in forfeiture of cash bond as of March 31, 2024
<b><i>AACs that withdrawn from Agency Agreement</i></b>					
1	AK	1,225,192.24	B.R. No. 104 s. 2022	06/30/22	639 days
2	AL	1,368,523.23	B.R. No. 103 s. 2022	06/30/22	639 days
3	AM	3,517,395.87	B.R. No. 106 s. 2022	07/19/22	620 days
4	AN	1,352,818.09	B.R. No. 105 s. 2022	07/19/22	620 days
5	AO	2,645,300.23	B.R. No. m-56 s. 2022	12/29/22	457 days
6	AP	7,853,592.91	B.R. No. 24 s. 2023	02/08/23	416 days
		<b>17,962,822.57</b>			
<b><i>Terminated AACs</i></b>					
1	AQ	4,537,725.20	B.R. No. 19 s. 2023	01/25/23	431 days
2	AR	44,842,776.26	B.R. No. 42 s. 2023	02/22/23	403 days
3	AS	14,417,349.26	B.R. No. 54 s. 2023	03/08/23	389 days
4	AT	5,442,585.53	B.R. No. 105 s. 2023	04/26/23	340 days
5	AU	132,543,012.67	B.R. No. 41 s. 2023	02/26/23	399 days
6	AV	30,909,689.47	B.R. No. 154 s. 2023	06/21/23	284 days
7	AW	32,826,104.85	B.R. No. 154 s. 2023	06/21/23	284 days
8	AX	34,883,731.48	B.R. No. 55 s. 2023	03/08/23	389 days
9	AY	30,525,758.34	B.R. No. 55 s. 2023	03/08/23	389 days
10	AZ	18,033,261.69	B.R. No. 236 s. 2023	10/11/23	172 days
11	BA	986,704.21	B.R. No. 239 s. 2023	10/11/23	172 days
12	BC	88,407,572.09	B.R. No. 240 s. 2023	10/11/23	172 days
		<b>438,356,271.05</b>			
<b>GRAND TOTAL</b>		<b>456,319,093.62</b>	<b>172 to 639 days</b>		

SMALL TOWN LOTTERY  
SCHEDULE OF TOTAL FUND THAT COULD BE COLLECTED HAD PCSO  
CHARGED THE OUTSTANDING LIABILITIES TO CASH BOND  
AS OF DECEMBER 31, 2023

Annex F  
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No.	Authorized Agent Corporation	Total liabilities chargeable against AACs' cash bond	Cash bond to be forfeited in favor of PCSO	Total fund that could be collected had PCSO charged the outstanding liabilities against AACs' cash bond and forfeited the cash bond
<b>Operational AACs</b>				
1	A	101,165,164.41	-	101,165,164.41
2	B	5,727,646.72	-	5,727,646.72
3	C	13,627,215.51	-	13,627,215.51
4	D	16,270,816.58	-	16,270,816.58
5	E	8,268,032.44	-	8,268,032.44
6	F	2,886,717.25	-	2,886,717.25
7	G	5,356,064.43	-	5,356,064.43
8	H	888,771.13	-	888,771.13
9	I	12,702,384.01	-	12,702,384.01
10	J	832,418.26	-	832,418.26
11	K	1,001,852.56	-	1,001,852.56
12	L	933,722.54	-	933,722.54
13	M	19,061,042.06	-	19,061,042.06
14	N	398,727.54	-	398,727.54
15	O	8,015,403.35	-	8,015,403.35
16	P	15,547,369.96	-	15,547,369.96
17	Q	2,340,738.23	-	2,340,738.23
18	R	3,324.35	-	3,324.35
19	S	11,984,050.06	-	11,984,050.06
20	T	299,362.37	-	299,362.37
21	U	1,142,814.85	-	1,142,814.85
22	V	8,917,592.43	-	8,917,592.43
23	W	1,037,991.72	-	1,037,991.72
24	X	215,944.82	-	215,944.82
25	Y	1,421,999.88	-	1,421,999.88
26	Z	482,446.14	-	482,446.14
27	AA	1,180,483.03	-	1,180,483.03
28	AB	860,238.18	-	860,238.18
29	AC	190,214.52	-	190,214.52
30	AD	6,098,850.02	-	6,098,850.02
31	AE	5,521,217.96	-	5,521,217.96
32	AF	1,556,760.47	-	1,556,760.47
33	AG	296,555.63	-	296,555.63
34	AH	855,428.31	-	855,428.31
35	AI	4,677,620.88	-	4,677,620.88
36	AJ	31,520.99	-	31,520.99
		<b>261,798,503.59</b>	<b>-</b>	<b>261,798,503.59</b>
<b>AACs that withdrawn from Agency Agreement</b>				
1	AK	2,414,429.16	1,225,192.24	3,639,621.40
2	AL	1,678,443.88	1,368,523.23	3,046,967.11
3	AM	2,967,631.47	3,517,395.87	6,485,027.34
4	AN	70,550.14	1,352,818.09	1,423,368.23
5	AO	9,009,561.86	2,645,300.23	11,654,862.09
6	AP	1,792,438.84	7,853,592.91	9,646,031.75
		<b>17,933,055.35</b>	<b>17,962,822.57</b>	<b>35,895,877.92</b>
<b>Terminated AACs</b>				
1	AQ	627,435.81	4,537,725.20	5,165,161.01
2	AR	1,457,405.50	44,842,776.26	46,300,181.76
3	AS	3,821,485.74	14,417,349.26	18,238,835.00
4	AT	3,255,835.99	5,442,585.53	8,698,421.52
5	AU	1,514,993.43	132,543,012.67	134,058,006.10
6	AV	571,567.33	30,909,689.47	31,481,256.80
7	AW	14,368,807.35	32,826,104.85	47,194,912.20
8	AX	50,301.13	34,883,731.48	34,934,032.61
9	AY	38,925,428.80	30,525,758.34	69,451,187.14
10	AZ	3,014,738.31	18,033,261.69	21,048,000.00
11	BA	451,851.79	986,704.21	1,438,556.00
12	BB	40,000,000.00	-	40,000,000.00
13	BC	3,258,588.05	88,407,572.09	91,666,160.14
		<b>111,318,439.23</b>	<b>438,356,271.05</b>	<b>549,674,710.28</b>

**DETAILS AND STATUS OF UNSETTLED AUDIT SUSPENSIONS  
AND DISALLOWANCES  
AS OF DECEMBER 31, 2023**

**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	
<b>Total</b>			<b>P 87,197,278.31</b>	

**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 CP Case No. 2022-546 dated July 18, 2022. COA, CGAS - Cluster 6 dismissed the petition for review in 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, CGAS - Cluster 6 affirmed the ND in its Decision No. 2021-005 dated March 02, 2021.

Notice of Disallowance (ND)		Nature of Disallowance/ Specific law or rules violated	Amount of Unsettled Disallowances as of year-end	Remarks
No.	Date			
ND 20-004 (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, CGAS – Cluster 6
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 CGAS – Cluster 6 affirmed the ND in its Decision No. 2021-006 dated March 11, 2021.
ND 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, CGAS – 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, CGAS – 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, CGAS - 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, CGAS - 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, CGAS – 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, CGAS – 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, CGAS – 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, CGAS – 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 PCSO 2015-003 (14)	11/02/15	Payment of CNA Christmas Bonus, CNA Christmas Grocery Bonus, Revenue Performance Incentive Pay (RPIP) and CNA Educational Assistance Bonus of PCSO Head Office's officials and employees for CY 2014.	209,713,385.52	COA, CGAS – Cluster 6 affirmed the ND in its Decision No. 2019-023 dated May 15, 2019. Answer to Petition for review under COA CP Case No. 2022-878 dated September 16, 2022.
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, CGAS – Cluster 6 affirmed the ND's in its Decision No. 2019-023 dated May 15, 2019. Answer to Petition for review under COA CP Case No. 2022-878 dated September 16, 2022.
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, CGAS – Cluster 6 affirmed the ND in its Decision No. 2019-023 dated May 15, 2019. Answer to Petition for review under COA CP Case No. 2022-878 dated September 16, 2022.
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, CGAS – 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 CGAS- CDO 6 totaling P1,383,395.26. The CGAS- 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, CGAS – 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, CGAS – Cluster 6 affirmed the ND in its Decision No. 2018-037 dated September 25, 2018.

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- 2014-009 (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, CGAS - Cluster 6 affirmed the ND in its Decision No. 2018-048 dated October 26, 2018.
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, CGAS - 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, CGAS - 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	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			
		Transportation Allowance (RATA) and Uniform Allowance of PCSO Head Office's officials and employees for CY 2013		
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, CGAS – 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, CGAS - 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	-do-
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	-do-
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	-do-
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	-do-
ND PCSO-2012-004 (2011)	01/10/13	Salaries of Board of Directors (Sept. 15, 2010 to Dec. 31, 2011)	1,950,000.00	-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 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	COA, CGAS – Cluster 6 affirmed the ND in its Decision No. 2015-011 dated June 23, 2015. Petitioner PCSO, et. al, filed their Petition for 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, CGAS - 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-
<b>Total</b>			<b>P 2,690,965,615.64</b>	