**DETAILS AND STATUS OF UNSETTLED SUSPENSION AND DISALLOWANCES**

**AS OF DECEMBER 31, 2018**

1. **SUSPENSION**

| **Notice of Suspension** | | **Nature of Suspension or Disallowance / Specific law or rules violated** | **Amount** | | | **Remarks** |
| --- | --- | --- | --- | --- | --- | --- |
| **No.** | **Date** | **Suspended** | **Settled as of year-end** | **Unsettled Suspensions as of year-end** |
| 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 4.6 of PD No. 1445. | P 4,350,400.18 | P 0.00 | P 4,350,400.18 | Management requested for time extension to submit the DVs and supporting documents. |
| **Total** | | | **P 4,350,400.18** | **P 0.00** | **P 4,350,400.18** |  |

1. **DISALLOWANCES**

| **Notice of Disallowance** | | **Nature of Suspension or Disallowance / Specific law or rules violated** | **Amount** | | | **Remarks** |
| --- | --- | --- | --- | --- | --- | --- |
| **No.** | **Date** | **Disallowed** | **Settled as of year-end** | **Unsettled Disallowances as of year-end** |
| 2018-003 (17) | 07/12/18 | Payments for 12 pieces Of San Miguel Beer Light and 30 liters of Draft Beer consume during Christmas celebration on December 19, 2017. | P 56,540.05 | P 0.00 | P 56,540.05 |  |
| 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 | 0.00 | 291,481,782.50 | Management filed an appeal in the CGS- Cluster 6 for the total amount of P291,481,782.50. |
| 2018-001 (16) | 02/26/18 | Various allowances, bonuses and other personal benefits of the officials and employees of PCSO. | 519,924,765.44 | 0.00 | 519,924,765.44 | COA, CGS - Cluster 6 affirmed the disallowance in its Decision No. 2018-021 dated June 11, 2018. |
| ND. No. 2017-004 (16-17) | 09/07/17 | Car Loan and Assistance Plan (CLAP) | 5,271,389.11 | 0.00 | 5,271,389.11 | Disallowance is currently under appeal with COA, CGS – Cluster 6 |
| PCSO-2016-001-(15) | 11/25/16 | Excess Representation & Transportation Allowance & Clothing Allowance | 8,897,112.75 | 0.00 | 8,897,112.75 | Disallowances are currently under appeal with COA, CGS – Cluster 6 |
| PCSO-2016-002-(15) | 11/25/16 | Staple Food Allowance, Medicine Allowance, Hazard Pay & Weekly Draw Allowance | 71,996,100.00 | 0.00 | 71,996,100.00 | Disallowances are currently under appeal with COA, CGS – Cluster 6 |
| PCSO-2016-003-(15) | 11/25/16 | Christmas Bonus, Grocery Bonus, Revenue Performance Incentive Pay (RPIP) & Educational Assistance Bonus (EAB) | 225,143,080.07 | 0.00 | 225,143,080.07 | Disallowances are currently under appeal with COA, CGS – Cluster 6 |
| 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 | 0.00 | 209,713,385.52 | Answer to appeal for ND Nos. PCSO-2015-001-(14) to 2015-003-(14), all dated November 2, 2015, was transmitted to the Office of the Director, CGS Cluster 6 on March 9, 2016, in compliance with the Director’s order dated January 16, 2016. |
| 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 | 0.00 | 67,204,350.43 | Answer to appeal for ND Nos. PCSO-2015-001-(14) to 2015-003-(14), all dated November 2, 2015, was transmitted to the Office of the Director, CGS Cluster 6 on March 9, 2016, in compliance with the Director’s order dated January 16, 2016. |
| 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 | 0.00 | 10,019,307.25 | Answer to appeal for ND Nos. PCSO-2015-001-(14) to 2015-003-(14), all dated November 2, 2015, was transmitted to the Office of the Director, CGS Cluster 6 on March 9, 2016, in compliance with the Director’s order dated January 16, 2016. |
| PCSO-2015-001 (STBR-13) | 01/28/15 | Payment of Weekly Draw Allowance (WDA) to STBR Branche's officers and employees for the period December 30, 2012 to December 31, 2013 | 3,321,300.00 | 0.00 | 3,321,300.00 | COA, CGS – Cluster 6 affirmed the ND in its Decision No. 2018-037 dated September 25, 2018. |
| PCSO-2014-012 (MIN-13) | 12/15/14 | Payment of Cost of Living Allowance (COLA) to Mindanao Branche's officers and employees for the period April to December 2013 | 1,383,395.26 | 0.00 | 1,383,395.26 | Management filed an appeal in the CGS- CDO 6 for the total amount of P1,383,395.26. The CGS- CDO 6 is yet to issue its decision on this matter. |
| PCSO-2014-011 (VIS-13) | 12/15/14 | Payment of Cost of Living Allowance (COLA) to Visayas Branche's officers and employees for the period April to December 2013 | 1,459,453.60 | 0.00 | 1,459,453.60 | COA, CGS – Cluster 6 affirmed the disallowance in its Decision No. 2017-032 dated August 3, 2017. |
| PCSO-2014-010 (STBR-13) | 12/15/14 | Payment of Cost of Living Allowance (COLA) to PCSO Southern Tagalog & Bicol Region (STBR) Branches’ officers and employees for the period April to December 2013 | 1,595,636.42 | 0.00 | 1,595,636.42 | COA, CGS – Cluster 6 affirmed the disallowance in its Decision No. 2018-037 dated September 25, 2018. |
| PCSO-2014-009 (NCL-13) | 12/15/14 | Payment of Cost of Living Allowance (COLA) to PCSO Northern and Central Luzon (NCL) Branches’ officers and employees for CY 2013 | 1,581,181.24 | 0.00 | 1,581,181.24 | COA, CGS - Cluster 6 affirmed the disallowance in its Decision No. 2018-048 dated October 26, 2018. |
| PCSO-2014-008 (NCL-13) | 12/15/14 | Payment of Weekly Draw Allowance (WDA) to PCSO Northern and Central Luzon (NCL) Branches’ officers and employees for the period December 30, 2012 to December 28, 2013 | 3,373,400.00 | 0.00 | 3,373,400.00 | COA, CGS - Cluster 6 affirmed the disallowance in its Decision No. 2018-048 dated October 26, 2018. |
| 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 | 0.00 | 19,450,999.77 | COA, CGS – Cluster 6 affirmed the disallowance in its Decision No. 2015-012 dated July 2, 2015. Petitioner PCSO, et. al., filed its Petition for Review before the CP on August 12, 2015 (COA CP Case No. 2015-508). |
| 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 | 0.00 | 33,535,150.00 | COA, CGS – Cluster 6 affirmed the disallowance in its Decision No. 2015-012 dated July 2, 2015. Petitioner PCSO, et. al., filed its Petition for Review before the CP on August 12, 2015 (COA CP Case No. 2015-508). |
| 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 | 0.00 | 151,399,224.20 | COA, CGS – Cluster 6 affirmed the disallowance in its Decision No. 2015-012 dated July 2, 2015. Petitioner PCSO, et. al., filed its Petition for Review before the CP on August 12, 2015 (COA CP Case No. 2015-508). |
| 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 | 0.00 | 38,492,005.99 | COA, CGS – Cluster 6 affirmed the disallowance in its Decision No. 2015-012 dated July 2, 2015. Petitioner PCSO, et. al., filed its Petition for Review before the CP on August 12, 2015 (COA CP Case No. 2015-508). |
| 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 | 0.00 | 11,917,960.87 | COA, CGS – Cluster 6 affirmed the disallowance in its Decision No. 2015-012 dated July 2, 2015. Petitioner PCSO, et. al., filed its Petition for Review before the CP on August 12, 2015 (COA CP Case No. 2015-508). |
| PCSO 2014-002 (MIN-13) | 06/25/14 | Payment of Weekly Draw Allowance (WDA) to PCSO Mindanao Branches employees for CY 2013 | 2,972,800.00 | 0.00 | 2,972,800.00 | Disallowance is currently under appeal with COA, CGS – Cluster 6. |
| PCSO 2014-001 (VIS-13) | 06/25/14 | Payment of Weekly Draw Allowance (WDA) to PCSO Visayas Branches employees for CY 2013 | 3,139,750.00 | 0.00 | 3,139,750.00 | COA, CGS - Cluster 6 affirmed the disallowance in its Decision No. 2018-008 dated February 21, 2018. |
| PCSO-2012-009 (2011) | 01/10/13 | Benefits of BOD (Draw Allowance) (Sept. 15, 2010 to Dec. 31, 2011) | 1,899,000.00 | 0.00 | 1,899,000.00 | The COA Commission Proper issued EN BANC Notice No. 2018-089 on August 16, 2018 for Decision No. 2017-416 dated December 13, 2017 denying motion for reconsideration of the Petition for Review of the Appellant PCSO, et. al., for lack of merit and affirmed ND Nos. PCSO-2012-004 (2011) to 009-(2011) all dated January 10, 2013 in the amount of P13,751,229.25. |
| PCSO-2012-008 (2011) | 01/10/13 | Benefits of BOD (Weekly Sweepstakes/Lottery Allowance) (Sept. 15, 2010 to Dec. 31, 2011) | 621,000.00 | 0.00 | 621,000.00 | The COA Commission Proper issued EN BANC Notice No. 2018-089 on August 16, 2018 for Decision No. 2017-416 dated December 13, 2017 denying motion for reconsideration of the Petition for Review of the Appellant PCSO, et. al., for lack of merit and affirmed ND Nos. PCSO-2012-004 (2011) to 009-(2011) all dated January 10, 2013 in the amount of P13,751,229.25. |
| 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 | 0.00 | 4,379,814.25 | The COA Commission Proper issued EN BANC Notice No. 2018-089 on August 16, 2018 for Decision No. 2017-416 dated December 13, 2017 denying motion for reconsideration of the Petition for Review of the Appellant PCSO, et. al., for lack of merit and affirmed ND Nos. PCSO-2012-004 (2011) to 009-(2011) all dated January 10, 2013 in the amount of P13,751,229.25. |
| 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 | 0.00 | 590,625.00 | The COA Commission Proper issued EN BANC Notice No. 2018-089 on August 16, 2018 for Decision No. 2017-416 dated December 13, 2017 denying motion for reconsideration of the Petition for Review of the Appellant PCSO, et. al., for lack of merit and affirmed ND Nos. PCSO-2012-004 (2011) to 009-(2011) all dated January 10, 2013 in the amount of P13,751,229.25. |
| 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 | 0.00 | 4,310,790.00 | The COA Commission Proper issued EN BANC Notice No. 2018-089 on August 16, 2018 for Decision No. 2017-416 dated December 13, 2017 denying motion for reconsideration of the Petition for Review of the Appellant PCSO, et. al., for lack of merit and affirmed ND Nos. PCSO-2012-004 (2011) to 009-(2011) all dated January 10, 2013 in the amount of P13,751,229.25. |
| PCSO-2012-004 (2011) | 01/10/13 | Salaries of Board of Directors (Sept. 15, 2010 to Dec. 31, 2011) | 1,950,000.00 | 0.00 | 1,950,000.00 | The COA Commission Proper issued EN BANC Notice No. 2018-089 on August 16, 2018 for Decision No. 2017-416 dated December 13, 2017 denying motion for reconsideration of the Petition for Review of the Appellant PCSO, et. al., for lack of merit and affirmed ND Nos. PCSO-2012-004 (2011) to 009-(2011) all dated January 10, 2013 in the amount of P13,751,229.25. |
| 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 | 0.00 | 313,508,123.36 | COA, CGS – Cluster 6 affirmed the disallowance in its Decision No. 2015-011 dated June 23, 2015. Petitioner PCSO, et. al, filed its Petition for Review before the CP on August 11, 2015. The case is entitled COA CP Case No. 2015-507. |
| 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 | 0.00 | 1,282,383.00 | COA, CGS - Cluster 6 affirmed the disallowance in its Decision No. 2016-016 dated August 16, 2016. |
| 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 | 0.00 | 1,250,362.50 | COA, CGS - Cluster 6 affirmed the disallowance in its Decision No. 2016-016 dated August 16, 2016. |
| PCSO 2013-003 (12) | 10/08/13 | Payments of the per diem to the PCSO Board of Directors for the months of March and April 2012 and per diem differential covering the period from February 2011 to March 6, 2012. | 2,714,637.50 | 0.00 | 2,714,637.50 | COA, CGS - Cluster 6 affirmed the disallowance in its Decision No. 2016-016 dated August 16, 2016. |
| 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 | 0.00 | 27,429,200.00 | COA, CGS - Cluster 6 affirmed the disallowance in its Decision No. 2016-016 dated August 16, 2016. |
| 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 | 0.00 | 24,420,827.14 | COA, CGS - Cluster 6 affirmed the disallowance in its Decision No. 2016-016 dated August 16, 2016. |
| **Total** |  |  | **P2,067,686,833.22** | **P 0.00** | **P 2,067,686,833.22** |  |