

**DETAILS AND STATUS OF UNSETTLED AUDIT SUSPENSIONS AND
DISALLOWANCES
AS OF DECEMBER 31, 2019**

A. AUDIT SUSPENSIONS

Notice of Suspension (NS)		Nature of Suspension or Disallowance/ Specific law or rules violated	Amount of Unsettled Suspensions as of year-end	Remarks
No.	Date			
NS No. 2019-009-(16/17)	12/11/19	Financial assistance granted to RMA Lying-In and Ambulatory Clinic under the Individual Medical Assistance Program (IMAP) of PCSO.	P 2,161,900.00	Within the reglementary period as of December 31, 2019 but matured into disallowance per ND No. 20-002 (16/17) dated July 15, 2020.
NS No. 2019-008-(18)	10/08/19	Financial assistance granted to DSMJAMH on August 15, 2018 and September 19, 2018.	3,000,000.00	Settled per NSSDC No. 2020-012 dated March 2, 2020.
NS No. 2019-007-(18)	10/07/19	Financial assistance granted to Province of Palawan under the Calamity Assistance Program (CAP) of PCSO on January 18, 2018.	5,000,000.00	Settled per NSSDC No. 2020-015 dated September 3, 2020.
NS No. 2019-006-(18)	09/05/19	Financial Assistance granted to Haven for the Elderly (HFE) – Non-submission of documents required under Section 6 of the Implementing Guidelines for IPP and Section 4.4 of COA Circular No. 2007 – 001 dated October 25, 2007.	2,441,850.00	Settled per NSSDC No. 2020-008 dated February 5, 2020.
NS No. 2019-005-(18)	09/05/19	Financial assistance granted to Casa Dei Bambini San Guiseppe – Non-submission of documents required under Section 6 of the Implementing Guidelines for IPP and Section 4.4 of COA Circular No. 2007 – 001 dated October 25, 2007.	208,050.00	Settled per NSSDC No. 2020-002 dated January 30, 2020.
NS No. 2019-004-(18)	09/05/19	Financial assistance granted to Philippine Red Cross – Non-submission of documents required under Section 6 of the Implementing Guidelines for IPP and Section 4.4 of COA Circular	10,000,000.00	Settled per NSSDC No. 20-016 dated September 3, 2020.

Notice of Suspension (NS)		Nature of Suspension or Disallowance/ Specific law or rules violated	Amount of Unsettled Suspensions as of year-end	Remarks
No.	Date			
		No. 2007 – 001 dated October 25, 2007.		
NS No. 2019-003-(18)	09/05/19	Financial assistance granted to Taw Kabui For A Child, Inc. – Non-submission of documents required under Section 6 of the Implementing Guidelines for IPP and Section 4.4 of COA Circular No. 2007 – 001 dated October 25, 2007.	295,650.00	Settled per NSSDC No. 2020-011 dated February 27, 2020.
NS No. 2019-002-(18)	09/05/19	Financial assistance granted to Hospicio De San Jose – Non-submission of documents required under Section 6 of the approved IPP Implementing Guidelines and Section 4.4 of COA Circular No. 2007 – 001 dated October 25, 2007.	10,000,000.00	Settled per NSSDC No. 2020-010 dated February 27, 2020.
NS No. 2019-001-(18)	08/14/19	Non-submission of necessary supporting documents required under COA Circular No. 2012-001 dated June 14, 2012.	571,257.63	The amount of P125,776 was settled per NSSDC No. 2020-014 dated June 30, 2020, while the amount of P445,481.63 matured into disallowance per ND No. 20-003 (18) dated July 15, 2020.
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	Management requested for time extension to submit the DVs and supporting documents.
Total			P 37,999,107.81	

B. DISALLOWANCES

Notice of Disallowance (ND)		Nature of Suspension or Disallowance/ Specific law or rules violated	Amount of Unsettled Disallowances as of year-end	Remarks
No.	Date			
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.	P 8,851,200.00	
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	Management filed an appeal in the CGS- Cluster 6 for the total amount of P291,481,782.50. 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 disallowance 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	Disallowance 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	Disallowances are 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	Disallowances are 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	Disallowances are 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 Educational Assistance Bonus of PCSO Head Office's officials and employees for CY 2014.	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 Suspension or Disallowance/ Specific law or rules violated	Amount of Unsettled Disallowances as of year-end	Remarks
No.	Date			
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 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 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.
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 disallowance 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 disallowance 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 disallowance 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	3,373,400.00	COA CGS - Cluster 6 affirmed the disallowance in its Decision No. 2018-048 dated October 26, 2018.

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No.	Date			
		December 30, 2012 to December 28, 2013		
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 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).
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	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).
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	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).
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	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).
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	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

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No.	Date			
				12, 2015 (COA CP Case No. 2015-508).
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	Disallowance 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 disallowance 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	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 Petitioner 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. COA Order of Execution (COE) No. 2019-055 dated September 24, 2019 was issued.
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	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 Petitioner PCSO, et. al., for lack of merit and affirmed ND Nos. PCSO-2012-004 (2011) to 009-(2011) all dated January 10, 2013 in

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No.	Date			
				the amount of P13,751,229.25.
				COE No. 2019-055 dated September 24, 2019 was issued.
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	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 Petitioner 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.
				COE No. 2019-055 dated September 24, 2019 was issued.
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	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 Petitioner 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.
				COE No. 2019-055 dated September 24, 2019 was issued.

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No.	Date			
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	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 Petitioner 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. COE No. 2019-055 dated September 24, 2019 was issued.
ND PCSO-2012-004 (2011)	01/10/13	Salaries of Board of Directors (Sept. 15, 2010 to Dec. 31, 2011)	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 Petitioner 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. COE No. 2019-055 dated September 24, 2019 was issued.
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 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.

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No.	Date			
				(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 disallowance in its Decision No. 2016-016 dated August 16, 2016.
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	COA CGS-Cluster 6 affirmed the disallowance in its Decision No. 2016-016 dated August 16, 2016.
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	COA CGS-Cluster 6 affirmed the disallowance in its Decision No. 2016-016 dated August 16, 2016.
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	COA CGS-Cluster 6 affirmed the disallowance in its Decision No. 2016-016 dated August 16, 2016.
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	COA CGS-Cluster 6 affirmed the disallowance in its Decision No. 2016-016 dated August 16, 2016.
Total			P 2,076,481,493.17	