

ANNEX 1

Tables showing the status of audit disallowances for transactions of the MWSS Corporate Office and Regulatory Office are as follows:

**MWSS Corporate Office
Notice of Disallowances which are Final and Executory**

ND No.	Date	Nature of Disallowance	Amount	Status
1. 13-001-05-(12)	June 13, 2013	Amelioration Allowance	3,680,227.14	NFD No. 2019-012 dated January 17, 2019 issued by the COA-CPASSSS COA Decision No. 2016-384 dated November 21, 2016 (Motion for Reconsideration) COA Decision No. 2016-202 dated August 12, 2016 (Petition for Review)
2. 13-002-05-(12)	June 14, 2013	COLA	14,720,328.21	-do-
3. 13-003-05-(12)	July 1, 2013	RATA	6,001,992.84	-do-
4. 13-004-05-(12)	July 1, 2013	RATA	2,704,617.28	-do-
5. 2019-02-05-(18)	August 29, 2019	Meal Allowance	809,970.00	Notice of Finality of Decision (NFD) issued on June 15, 2020 there being no appeal filed within the reglementary period
6. 2019-03-05-(PYs)	August 30, 2019	Multi-purpose Loan	27,855,701.21	Notice of Finality of Decision (NFD) issued on June 9, 2020 there being no appeal filed within the reglementary period
7. 2014-03-0002	March 10, 2014	Cash Advances Granted to Project Ondoy in 2009 charged against the Confidential and Intelligence Fund of MWSS	363,643.84	COA Order of Execution No. 2018-065 dated August 28, 2018 Notice of Finality of Decision No. 2018-230 dated May 4, 2018 COA Decision No. 2017-064 dated March 16, 2017
Total Unsettled Audit Disallowances			56,136,480.52	

MWSS Corporate Office
Audit Disallowances with Pending Appeal with the COA Commission
Proper/ Supreme Court or Without Appeal Received but Appeal Period
has not yet Expired

ND No.	Date	Nature of Disallowance	Amount	Status
1. 10-001-05-(09)	July 16, 2010	Year-End Financial Assistance	6,499,568.30	With Petition for Certiorari filed before the Supreme Court, Notice of Finality of Decision dated August 29, 2017 COA Decision No. 2016-394 dated December 5, 2016
2. 10-002-05-(09)	July 16, 2010	Anniversary Bonus	5,417,999.39	-do-
3. 10-003-05-(09)	July 16, 2010	Anniversary Bonus	5,631,184.86	-do-
4. 10-004-05-(09)	July 16, 2010	Monetization of Leave Credits	1,178,209.03	-do-
5. 10-005-05-(09)	July 16, 2010	Traditional Anniversary Bonus	686,000.00	-do-
6. 10-006-05-(09)	July 16, 2010	Mid-Year Financial Assistance	5,760,880.21	-do-
7. 10-007-05-(09)	July 16, 2010	RATA for January 2009	104,000.00	-do-
8. 10-008-05-(09)	July 16, 2010	RATA for February 2009	104,000.00	-do-
9. 10-009-05-(09)	July 16, 2010	RATA for March 2009	104,000.00	-do-
10. 10-010-05-(09)	July 16, 2010	Family Day Allowance (Regular)	1,785,000.00	-do-
11. 10-011-05-(09)	July 16, 2010	Rate Rebasing Bonus (Regular)	5,764,746.31	-do-
12. 10-012-05-(09)	July 16, 2010	Family Week Allowance (Regular)	6,454,899.70	-do-
13. 10-013-05-(09)	July 16, 2010	Performance Enhancement Incentive	6,457,690.60	-do-
14. 09-014-05-(09)	July 16, 2010	GOCC Incentive for CY2008	5,471,382.77	-do-
15. 10-015-05-(09)	July 16, 2010	Scholarship Allowance (1 st Tranche)	3,985,333.71	-do-
16. 09-016-05-(09)	July 16, 2010	Scholarship Allowance (2 nd Tranche)	6,603,893.90	-do-
17. 10-029-05-(09)	August 16, 2010	Corporate Christmas Package for CY 2009	10,730,286.97	-do-
18. 10-017-05-(09)	July 29, 2010	PX Mart Allowance (4 th Quarter)	2,630,000.00	With Petition for Review filed before the COA Commission Proper under CP Case No. 2011-371

ND No.	Date	Nature of Disallowance	Amount	Status
19. 10-018-05-(09)	July 29, 2010	Grocery Incentive Pay (1 st Quarter)	2,048,273.83	-do-
20. 10-019-05-(09)	July 29, 2010	Grocery Incentive Pay (2 nd Quarter)	2,053,273.85	-do-
21. 10-020-05-(09)	July 29, 2010	PX Mart Allowance (3 rd Quarter)	2,635,000.00	-do-
22. 10-021-05-(09)	July 29, 2010	Efficiency Incentive Benefit for CY 2009	5,929,843.97	-do-
23. 10-022-05-(09)	July 29, 2010	Privatization Financial Assistance	5,679,037.49	-do-
24. 10-023-05-(09)	July 29, 2010	Educational Assistance	5,741,017.42	-do-
25. 10-024-05-(09)	July 29, 2010	Extraordinary Expenses	1,325,375.40	-do-
26. 10-025-05-(09)	July 29, 2010	Extraordinary Expenses	2,111,192.85	-do-
27. 10-030-05-(09)	August 18, 2010	Grocery Allowance (2 nd Quarter – BOT)	77,628.50	-do-
28. 10-031-05-(09)	August 18, 2010	Grocery Allowance (1 st Quarter – BOT)	73,747.09	-do-
29. 10-032-05-(09)	August 18, 2010	Grocery Allowance (3 rd Quarter – BOT)	90,000.00	-do-
30. 10-033-05-(09)	August 18, 2010	Grocery Allowance (4 th Quarter – BOT)	120,000.00	-do-
31. Amended/ Supplemental ND No. 2012-01-(05-08) dated March 15, 2012 to ND No. 2011-01-(05-08) (ND was issued by FAIO)	July 29, 2010	Various allowances and benefits for the period CY 2005 to 2008	60,483,592.40	With Petition for Certiorari filed before the Supreme Court NFD no. 2019-022 dated January 18, 2019 issued by COA-CPASSSS COA Decision No. 2017-291 dated September 6, 2017
32. 13-005-05-(12)	July 1, 2013	Procurement of private health insurance	3,072,183.95	With Petition for Review filed before the COA Commission Proper under Case No. 2016- 808
33. 13-006-05-(12)	July 1, 2013	-do-	857,205.00	-do-
34. 13-007-05-(12)	July 1, 2013	-do-	2,985,516.00	-do-
35. 13-009-05-(12)	December 3, 2013	Hazard and Longevity Pay	1,269,627.39 5,017,297.07	
36. 14-001-05-(12)	February 4, 2014	Janitorial Services	2,855,968.14	With Petition for Review filed before the COA Commission Proper
37. 14-002-05-(12)	April 25, 2014	Rice Allowance	2,716,030.99	With Petition for Review filed before the COA Commission Proper under COA CP Case No. 2016-543

ND No.	Date	Nature of Disallowance	Amount	Status
38. 14-009-05-(13)	October 1, 2014	Hazard and Longevity	1,120,917.28 5,166,462.69	Final and executory under COA Decision No. 2021- 266 dated October 7, 2021
39. 14-010-05-(13)	October 14, 2014	RATA	1,736,399.47	Affirmed with Finality under COA Decision No. 2021- 248 dated October 7, 2021
40. 14-011-05-(13)	October 3, 2014	RATA	3,649,328.00	Affirmed under COA Decision No. 2021-351 dated December 1, 2021
41. 14-012-05-(13)	November 4, 2014	Rice Allowance	2,697,161.04	COA Decision No. 2019- 179 dated May 24, 2019
42. 14-013-05-(13)	November 24, 2014	Janitorial Services	3,657,198.05	With Petition for Review filed before the COA Commission Proper
43. 15-002-05-(PY)	April 20, 2015	Validity of Appointment	822,129.00	COA CGS Cluster 3 Decision No. 2017-22 dated June 5, 2017 was elevated to the COA Commission Proper for automatic review
44. 15-003-05-(PY)	June 29, 2015	Consultancy Services	1,315,000.00	COA CGS Cluster 3 Decision was elevated to the COA Commission Proper for automatic review
45. 15-004-05-(PY)	June 30, 2015	Separation Pay – Contract Collectors	6,886,524.79	COA CGS Cluster 3 Decision No. 2017-37 dated August 16, 2017 subject to automatic review of the CP
46. 15-007-05-(14)	November 3, 2015	RATA	366,372.00	With Petition for Review filed before the Commission Proper under COA CP Case No. 2017- 223
47. 15-008-05-(14)	November 3, 2015	RATA	519,596.00	With Petition for Review filed before the Commission Proper under COA CP Case No. 2017- 223
48. 15-009-05-(14)	November 3, 2015	Hazard Pay Longevity Pay	751,962.93 5,032.26	
49. 15-010-05-(14)	November 23, 2015	Reimbursement OGCC Lawyers	728,232.33	With Petition for Review filed before the COA Commission Proper With settlement of P4,900
50. 16-001-05-(14)	January 26, 2016	Rice Allowance	1,085,745.81	With Petition for Review filed before the COA Commission Proper
51. 16-002-05-(14)	January 26, 2016	Meal Allowance	1,041,600.00	With Petition for Review filed before the COA Commission Proper
52. 16-003-05-(14)	January 26, 2016	Meal Allowance	1,132,567.09	-do-

ND No.	Date	Nature of Disallowance	Amount	Status
53. 16-04-05-(15)	May 31, 2016	Hazard Pay	652,338.86	With Petition for Review filed before the Commission Proper COA
54. 16-05-05-(15)	August 8, 2016	RATA	70,000.00	COA CGS Cluster 3 Decision No. 2017-18 dated April 26, 2017 was elevated to the COA Commission Proper for automatic review
55. 16-06-05-(15)	August 31, 2016	Deficiency Tax	77,491,573.88	With COA Decision No. 2020-496 dated January 31, 2020 as received by this Office on May 4, 2022 CGS Cluster 3 Decision No. 2018-12 dated April 12, 2018
56. 16-07-05-(15)	September 19, 2016	Invalidated Appointment	260,533.39	COA CGS Cluster Decision No. 2017-16 dated April 17, 2017 was elevated to the COA Commission Proper for automatic review
57. 10-026-05-(09)	July 28, 2010	Cash Token- Jim G. Fondevilla	200,000.00	The COA CGS Cluster dated October 3, 2016, Decision No. 2016-40 COA CGS Cluster 3 Decision No. 2016-42 dated October 4, 2016 and COA CGS Cluster 3 Decision No. 2016-44 dated October 6, 2016 were elevated to the COA Commission Proper for automatic review.
58. 10-027-05-(09)	July 28, 2010	Financial Assistance- Lorenzo S. Sulaik	250,000.00	-do-
59. 10-028-05-(09)	July 28, 2010	Medical/Financial Assistance- Oscar Garcia	450,000.00	-do-
60. 14-005-05-(12)	June 30, 2014	Meal Allowance	2,142,850.00	COA Decision No. 2019-019 dated February 20, 2019
61. 14-006-05-(12)	June 30, 2014	Meal Allowance	2,033,200.00	COA Decision No. 2019-019 dated February 20, 2019
62. 14-007-05-(13)	June 30, 2014	Meal Allowance	2,086,800.00	COA Decision No. 2019-019 dated February 20, 2019
63. 14-008-05-(13)	June 30, 2014	Meal Allowance	1,910,880.00	COA Decision No. 2019-019 dated February 20, 2019
64. 2019-01-841-(18)	March 26, 2019	Various Vehicles Repairs and Maintenance	252,110.00	With Petition for Review filed before the COA Commission Proper

ND No.	Date	Nature of Disallowance	Amount	Status
				COA CGS Cluster 3 Decision No. 2019-13 dated October 23, 2019
65. 2020-01-05-(19)	September 30, 2020	Meal Allowance	838,047.00	With Petition for Review filed before the Commission Proper COA dated February 17, 2021
Total Unsettled Audit Disallowances			303,831,448.96	

**MWSS Regulatory Office
Notices of Disallowances which are final and executory**

ND No.	Date	Nature of Disallowance	Amount	Status
1. RO10-001-719-3(09)	July 16, 2010	Anniversary Bonus (Traditional)	622,000.00	COA Decision No. 2015-040 dated January 30, 2015 with G.R. No. 224240 With COE No. 2016-097 from LSS Office of the General Counsel dated December 28, 2016 With Notice of Finality of Decision from CPASSSS Commission Secretariat dated January 24, 2017
2. RO10-002-719-3(09)	July 16, 2010	Productivity Enhancement Pay (PEP)	622,000.00	-do-
3. RO10-003-510(09)	July 16, 2010	Rate Rebasing Allowance	622,000.00	-do-
4. RO10-004-510(09)	July 16, 2010	Rate Rebasing Incentive Pay (Premium)	622,000.00	-do-
5. RO10-005-510(09)	July 16, 2010	Family Day & Educational Allowances	416,000.00	-do-
6. RO10-006-719-6(09)	July 16, 2010	Traditional Christmas Bonus	793,400.00	-do-
7. RO10-007-510(09)	July 16, 2010	Productivity Incentive Bonus (PIB) 1	793,400.00	-do-
8. RO10-008-510(09)	July 16, 2010	GOCC Incentive	793,400.00	-do-
9. RO10-009-510(09)	July 16, 2010	Collective Negotiation Agreement (CNA) Incentive	793,400.00	-do-
10. RO10-010-510(09)	July 16, 2010	Scholarship Allowance (2 nd Tranche)	793,400.00	-do-
11. RO10-011-510(09)	July 20, 2010	Efficiency Incentive Bonus	447,400.00	-do-

	ND No.	Date	Nature of Disallowance	Amount	Status
12.	RO10-012-510(09)	July 20, 2010	Scholarship Allowance (1 st Tranche)	597,400.00	-do-
13.	RO10-013-510(09)	July 20, 2010	Family Week Allowance	793,400.00	-do-
14.	RO10-014-510(09)	July 20, 2010	Performance Enhancement Incentive	793,400.00	-do-
15.	RO10-015-510(09)	July 20, 2010	Calamity Economic Assistance 1	793,400.00	-do-
16.	RO10-016-510(09)	July 20, 2010	Calamity Economic Assistance 2	793,400.00	-do-
17.	RO10-017-510(09)	July 20, 2010	Corporate Christmas Package	793,400.00	-do-
18.	RO10-018-717-1(09)	July 20, 2010	Productivity Incentive Bonus 2	695,400.00	-do-
19.	RO10-019-510(09)	July 20, 2010	Additional Educational Allowance	622,000.00	-do-
20.	RO10-020-883-3(09)	July 22, 2010	Health & Wellness Allowance	150,000.00	-do-
21.	RO10-021-717-1(09)	July 20, 2010	Productivity Incentive Bonus 3	793,400.00	-do-
22.	RO10-022-510(09)	July 22, 2010	Rate Rebasing Additional	447,400.00	-do-
23.	RO10-023-510(09)	July 22, 2010	RATA Differential	756,000.00	-do-
24.	RO10-024-719-3(09)	July 22, 2010	Privatization Anniversary Bonus 1	597,400.00	-do-
25.	RO10-025-719-3(09)	July 22, 2010	Privatization Anniversary Bonus 2 (Additional)	597,400.00	-do-
26.	RO10-026-510(09)	July 22, 2010	Performance Bonus	695,400.00	-do-
27.	RO10-027-717-1(09)	July 22, 2010	Performance Enhancement Incentive	3,175,426.20	-do-
28.	RO10-028-717-1(09)	July 22, 2010	Productivity Incentive Benefit	5,943,527.44	-do-
29.	RO10-029-717-1(09)	July 22, 2010	Productivity Incentive Bonus	3,454,313.88	-do-
30.	RO10-030-719-1(09)	July 22, 2010	Collective Negotiation Agreement (CNA) Incentive	3,482,425.50	-do-
31.	RO10-031-717-1(09)	July 22, 2010	Performance Bonus	3,451,319.10	-do-
32.	RO10-032-719-1(09)	July 22, 2010	GOCC Incentive	3,482,425.50	-do-
33.	RO10-033-721(09)	July 22, 2010	Hazard Duty Pay-Jan to June 2009	498,000.00	-do-
34.	RO10-034-721(09)	July 22, 2010	Hazard Duty Pay-July to Dec 2009	493,800.00	-do-
35.	RO10-035-719-1(09)	July 22, 2010	Anniversary Bonus	2,712,493.34	-do-
36.	RO10-036-719-1(09)	July 22, 2010	Anniversary (Bigay Pala I)	2,737,201.58	-do-
37.	RO10-037-510(09)	July 22, 2010	Rate Rebasing Incentive 1	5,554,413.46	-do-

	ND No.	Date	Nature of Disallowance	Amount	Status
38.	RO10-038-883-4 (09)	July 22, 2010	Grocery Incentive Pay 1 st Quarter	1,330,000.00	-do-
39.	RO10-039-883-4 (09)	July 22, 2010	Grocery Incentive Pay 2 nd Quarter	1,340,000.00	-do-
40.	RO10-040-883-4 (09)	July 22, 2010	Grocery Incentive Pay 3 rd Quarter	1,350,000.00	-do-
41.	RO10-041-883-4 (09)	July 22, 2010	Grocery Incentive Pay 4 th Quarter	1,375,000.00	-do-
42.	RO10-042-510 (09)	July 22, 2010	Educational Assistance 1	1,513,200.00	-do-
43.	RO10-043-510 (09)	July 22, 2010	Rate Rebasing Incentive 2	2,451,400.00	-do-
44.	RO10-044-510 (09)	July 22, 2010	Educational Assistance 2	1,519,000.00	-do-
45.	RO10-045-510 (09)	October 21, 2010	Productivity Enhancement Pay	3,015,729.40	-do-
46.	RO10-046-719-1(09)	October 22, 2010	Corporate Christmas Package	5,554,413.46	-do-
47.	RO10-047-717-1(09)	October 08, 2010	Scholarship Allowance (1)	3,392,897.70	-do-
48.	RO10-048-719-1(09)	October 08, 2010	Calamity Economic Assistance for CY 2009	3,444,769.20	-do-
49.	13-001-RO-(12)	June 06, 2013	Amelioration Allowance	1,991,974.15	COA Decision No. 2015-405 dated December 28, 2015 RO's Petition for Certiorari denied by the SC
50.	13-002-RO-(12)	June 10, 2013	COLA	7,910,835.98	-do-
51.	13-004-RO-(12)	June 10, 2013	Productivity Incentive Bonus CY 2011	3,924,797.50	-do-
52.	13-005-RO-(12)	June 10, 2013	RATA CY 2012	4,389,873.84	-do-
53.	13-006-RO-(12)	June 10, 2013	Health Insurance	2,940,705.00	-do-
54.	13-007-RO-(12)	December 03, 2013	Hazard Duty Pay	464,127.10	CGS Cluster-3 Decision No. 2016-29 dated June 28, 2016 With Notice of Finality of Decision from CD dated December 21, 2016
55.	13-008-RO-(12)	December 03, 2013	Longevity Pay	1,816,335.48	CGS Cluster-3 Decision No. 2016-29 dated June 28, 2016 With Notice of Finality of Decision from CD dated December 21, 2016
56.	14-003-RO-(12)	April 25, 2014	Rice Allowance CY 2012	1,371,805.56	CGS Cluster-3 Decision No. 2016-30 dated June 30, 2016 With Notice of Finality of Decision from CD dated December 21, 2016
57.	14-004-RO-(12)	May 21, 2014	Welfare Fund CY 2012	7,121,527.82	CGS Cluster-3 Decision No. 2016-18 dated May 31, 2016

ND No.	Date	Nature of Disallowance	Amount	Status	
58.	14-005-RO-(13)	May 26, 2014	Welfare Fund CY 2013	1,231,430.82	With Notice of Finality of Decision from CD dated December 21, 2016 CGS Cluster-3 Decision No. 2016-18 dated May 31, 2016
59.	14-009-RO-(12)	June 27, 2014	Meal Allowance CY 2012	2,278,667.44	With Notice of Finality of Decision from CD dated December 21, 2016 CGS Cluster-3 Decision No. 2016-57 dated December 6, 2016
60.	14-010-RO-(13)	June 27, 2014	Hazard Duty Pay	406,545.17	CGS Cluster-3 Decision No. 2016-57 dated December 6, 2016
61.	14-011-RO-(13)	June 27, 2014	Meal Allowance CY 2013	2,022,150.00	CGS Cluster-3 Decision No. 2016-57 dated December 6, 2016
62.	15-004-RO-(14)	November 10, 2015	Meal Allowance	905,250.00	CGS Cluster-3 Decision No. 2016-39 dated September 20, 2016
63.	15-005-RO-(14)	November 10, 2015	Rice Allowance	543,836.41	With Notice of Finality of Decision from CD dated December 21, 2016 CGS Cluster-3 Decision No. 2016-38 dated September 5, 2016
Total Unsettled Audit Disallowances				117,828,818.03	With Notice of Finality of Decision from CD dated December 21, 2016

**MWSS Regulatory Office
Audit Disallowances with Pending Appeal with the Cluster 3/ Commission Proper
or Without Appeal Received but Appeal Period has not yet Expired**

ND No.	Date	Nature of Disallowance	Amount	Status	
1.	14-001-RO-(12)	February 05, 2014	Janitorial Services CY 2012	686,587.61	CGS Cluster-3 Decision No. 2017-11 dated March 7, 2017
2.	14-002-RO-(12)	February 11, 2014	Security Services CY 2012	1,334,050.05	With Petition for Review to CP dated March 28, 2017 CGS Cluster-3 Decision No. 2017-11 dated March 7, 2017
3.	14-006-RO-(12)	June 10, 2014	EME CY 2012	628,272.99	With Petition for Review to CP dated March 28, 2017 CGS Cluster-3 Decision No. 2017-15 dated March 28, 2017

ND No.	Date	Nature of Disallowance	Amount	Status	
4.	14-007-RO-(13)	June 26, 2014	EME CY 2013	443,217.87	With Petition for Review to CP dated April 10, 2017 CGS Cluster-3 Decision No. 2017-15 dated March 28, 2017
5.	14-008-RO-(13)	June 30, 2014	Private Health Insurance	32,438.13	With Petition for Review to CP dated April 10, 2017 CGS Cluster-3 Decision No. 2017-15 dated March 28, 2017.
6.	14-012-RO-(13)	September 04, 2014	Janitorial Services	770,228.00	With Petition for Review to CP dated April 10, 2017 CGS Cluster 3 Decision No. 2017-32 dated July 12, 2017
7.	14-013-RO-(13)	September 09, 2014	Longevity Pay	1,665,500.00	-do-
8.	14-014-RO-(13)	November 12, 2014	RATA SG 24 and below	1,880,772.08	CGS Cluster 3 Decision No. 2017-31 dated July 12, 2017
9.	14-015-RO-(13)	November 12, 2014	RATA SG 24 and above	942,166.96	-do-
10.	14-016-RO-(13)	December 04, 2014	Security services	1,432,122.36	-do-
11.	15-001-RO-(12, 13 & 14)	June 25, 2015	Subsistence - Children's Allowance	117,770.78	CGS Cluster 3 Decision No. 2017-23 dated June 5, 2017
12.	15-002-RO-(14)	June 26, 2015	RATA (SG-24 & above)	294,611.60	CGS Cluster-3 Decision No. 2017-05 dated February 8, 2017. With Petition for Review to CP dated February 27, 2017
13.	15-003-RO-(14)	September 29, 2015	Welfare Fund - Government Share (Jan.-June 2012)	559,504.08	CGS Cluster-3 Decision No. 2017-09 dated February 23, 2017
14.	16-001-RO-(14)	June 07, 2016	Appeal Filing Fee	40,460.00	With Petition for Review to CP dated March 9, 2017 CGS Cluster 3 Decision No. 2017-42 dated September 13, 2017
15.	16-006-05-(15)	September 01, 2016	Tax Penalty	77,491,573.88	CGS Cluster 3 Decision No. 2018-12 dated April 12, 2018
16.	16-002-RO-(15)	September 22, 2016	Children's Allowance	13,365.00	CGS Cluster 3 Decision No. 2017-38 dated August 23, 2017
17.	17-001-RO-(16)	October 18, 2017	Transportation Allowance	57,312.89	CGS Cluster 3 Decision No. 2018-17 dated May 29, 2018
18.	18-001-RO-(17)	February 21, 2018	Appeal Filing Fees	28,601.96	With Petition for Review to CP dated August 10, 2018 CGS-Cluster 3 Decision No. 2018-23

ND No.	Date	Nature of Disallowance	Amount	Status	
				With undated Petition for Review to CP	
19.	18-002-RO-(17)	April 23, 2018	Various expense accounts	2,186,625.60	CGS-Cluster 3 Decision No. 2018-32 dated November 29, 2018
20.	18-003-RO-(17)	June 25, 2018	Representation Expenses	659,084.27	With Petition for Review to CP dated January 16, 2019 CGS Cluster 3 Decision No. 2018-37 dated December 28, 2018
21.	18-004-RO-(17)	June 26, 2018	Transportation Allowance	49,142.06	CGS Cluster 3 Decision No. 2018-28 dated September 20, 2018
22.	18-005-RO-(17)	October 22, 2018	Loans Receivable-MVFP/Housing	25,000,000.00	With Petition for Review to CP dated September 17, 2018 CGS Cluster 3 Decision No. 2019-04 dated February 8, 2019
23.	18-006-RO-(17)	October 22, 2018	Multi-Purpose Loan Program (MPLP) and Motor Vehicle Financing Program (MVFP)	11,074,970.70	With undated Petition for Review to CP CGS Cluster 3 Decision No. 2019-01 dated January 8, 2019
24.	19-001-RO-(18,19)	September 27, 2019	Appeal Filing Fees	78,527.50	With undated Petition for Review to CP CGS Cluster 3 Decision No. 2019-15 dated November 11, 2019 with Petition for Review with Answer from CGS Cluster 3
25.	19-002-RO-(18)	December 16, 2019	Transportation Allowance CY 2018	81,761.94	CGS Cluster 3 Decision No. 2020-06 dated February 26, 2020 with Petition for Review dated March 16, 2020
26.	20-001-RO-(18)	January 07, 2020	Representation Expenses	443,453.41	CGS Cluster 3 Decision No. 2020-07 dated March 9, 2020
27.	20-002-RO-(19)	September 29, 2020	Transportation Allowance	38,352.37	With Petition for Review dated June 11, 2020 CGS Cluster 3 Decision No. 2020-16 dated June 11, 2020
					With Petition for Review dated 13 January 2021

	ND No.	Date	Nature of Disallowance	Amount	Status
28.	20-003-RO-(19)	December 07, 2020	Travel Expenses	524,794.91	CGS Cluster 3 Decision No. 2021-04 dated April 22, 2021 With Petition for Review dated January 13, 2021
29.	20-004-RO-(19)	December 22, 2020	Representation Expenses	319,961.36	CGS Cluster 3 Decision No. 2021-05 dated June 9, 2021 With Petition for Review dated July 13, 2021
Total Unsettled Audit Disallowances				128,875,230.36	

Prior to the effectivity of COA Circular No. 2009-006, the disallowances and charges issued has an outstanding balance of P9,345,236.71 as of December 31, 2020 broken down as follows:

	No./Date	Nature	Outstanding Balance
1.	2000-017-07-(99)/ August 15, 2000	RATA, Longevity, Rice, Meal, Children's and Medical Allowance	582,288.40
2.	2001-025-05-(00)/ March 19, 2001	Mid-year FA 2000	2,128,780.40
3.	2001-006-05-(00)/ February 28, 2001	Mid-year FA 2000	601,919.70
4.	2001-024-05-(00)/ March 9, 2001	Year-end FA 2000	1,929,610.60
5.	2001-022-05-(00)/ March 6, 2001	Year-end FA 2000	735,243.34
6.	2001-021-05-(00)/ March 6, 2001	Bigay-Pala Anniversary Bonus	742,573.90
7.	2001-023-05-(00)/ March 8, 2001	PIB	2,157,932.65
8.	2001-019-05-(00)/ March 6, 2001	Medical Allowance	287,500.00
9.	2001-018-05-(00)/ March 5, 2001	RATA	179,387.72
Total			9,345,236.71