

## 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	P 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
<b>Total Unsettled Audit Disallowances which are final and executory – MWSS Corporate Office</b>			<b>P 55,772,836.68</b>	

**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**

<b>ND No.</b>	<b>Date</b>	<b>Nature of Disallowance</b>	<b>Amount</b>	<b>Status</b>
1. 10-001-05-(09)	July 16, 2010	Year-End Financial Assistance	P 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 <sup>st</sup> Tranche)	3,985,333.71	-do-
16. 09-016-05-(09)	July 16, 2010	Scholarship Allowance (2 <sup>nd</sup> 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 <sup>th</sup> Quarter)	2,630,000.00	With Petition for Review filed before

ND No.	Date	Nature of Disallowance	Amount	Status
				the COA Commission Proper under CP Case No. 2011-371
19. 10-018-05-(09)	July 29, 2010	Grocery Incentive Pay (1 <sup>st</sup> Quarter)	2,048,273.83	-do-
20. 10-019-05-(09)	July 29, 2010	Grocery Incentive Pay (2 <sup>nd</sup> Quarter)	2,053,272.85	-do-
21. 10-020-05-(09)	July 29, 2010	PX Mart Allowance (3 <sup>rd</sup> 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 <sup>nd</sup> Quarter – BOT)	77,628.50	-do-
28. 10-031-05-(09)	August 18, 2010	Grocery Allowance (1 <sup>st</sup> Quarter – BOT)	73,747.09	-do-
29. 10-032-05-(09)	August 18, 2010	Grocery Allowance (3 <sup>rd</sup> Quarter – BOT)	90,000.00	-do-
30. 10-033-05-(09)	August 18, 2010	Grocery Allowance (4 <sup>th</sup> Quarter – BOT)	120,000.00	-do-
31. Amended/Supplemental ND No. 2012-01-(05-08) dated March 15, 2012 (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
32. 13-005-05-(12)	July 1, 2013	Procurement of private health insurance	3,072,183.95	COA Decision No. 2017- 291 dated September 6, 2017 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	With Petition for Review filed before the COA Commission Proper under COA CP Case No. 2016- 935

ND No.	Date	Nature of Disallowance	Amount	Status
36. 14-001-05-(12)	February 4, 2014	Janitorial Services	2,855,968.14	With Petition for Review filed before the COA
37. 14-002-05-(12)	April 25, 2014	Rice Allowance	2,716,030.99	Commission Proper With Petition for Review filed before the COA
38. 14-009-05-(13)	October 1, 2014	Hazard and Longevity	1,120,917.28	Commission Proper under COA CP Case No. 2016-543
39. 14-010-05-(13)	October 14, 2014	RATA	1,736,399.47	With Petition for Review filed before the COA
40. 14-011-05-(13)	October 3, 2014	RATA	3,649,328.00	Commission Proper under COA CP Case No. 2016-586
41. 14-012-05-(13)	November 4, 2014	Rice Allowance	2,697,161.04	With Petition for Review filed before the COA
42. 14-013-05-(13)	November 24, 2014	Janitorial Services	3,657,198.05	Commission Proper under COA CP Case No. 2016-278
43. 15-002-05-(PY)	April 20, 2015	Validity of Appointment	822,129.00	With Petition for Review Commission Proper under COA CP Case No. 2016-586
44. 15-003-05-(PY)	June 29, 2015	Consultancy Services	1,315,000.00	COA Decision No. 2019-179 dated May 24, 2019
45. 15-004-05-(PY)	June 30, 2015	Separation Pay – Contract Collectors	6,886,524.79	With Petition for Review filed before the COA

ND No.	Date	Nature of Disallowance	Amount	Status
				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	With Petition for Review filed before the COA Commission Proper With Petition for Review filed before the COA Commission Proper With settlement of P4,900
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 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-
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 Petition for Review filed before the COA Commission Proper  CGS Cluster 3 Decision No. 2018- 12 dated April 12, 2018

ND No.	Date	Nature of Disallowance	Amount	Status
56. 16-07-05-(15)	September 19, 2016	Invalidated Appointment	260,533.39	COA CGS Cluster 3 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 3 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. 2014-03-0002	March 10, 2014	Allowance	363,643.84	
61. 14-005-05-(12)	June 30, 2014	Meal Allowance	2,142,850.00	COA Decision No. 2019- 019 dated February 20, 2019
62. 14-006-05-(12)	June 30, 2014	Meal Allowance	2,033,200.00	COA Decision No. 2019- 019 dated February 20, 2019
63. 14-007-05-(13)	June 30, 2014	Meal Allowance	2,086,800.00	COA Decision No. 2019- 019 dated February 20, 2019
64. 14-008-05-(13)	June 30, 2014	Meal Allowance	1,910,880.00	COA Decision No. 2019- 019 dated February 20, 2019
65. 2019-01-841-(18)	March 26, 2019	Various Vehicles Repairs and Maintenance	252,110.00	
66. 2020-01-05-(19)	September 30, 2020	Meal Allowance	838,047.00	
<b>Total Unsettled Audit Disallowances with Pending Appeal with the COA Commission Proper/Supreme Court or Without Appeal Received but Appeal Period has not yet Expired – MWSS Corporate Office</b>			<b>P 304,195,091.80</b>	

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

	<b>ND No.</b>	<b>Date</b>	<b>Nature of Disallowance</b>	<b>Amount</b>	<b>Status</b>
1	RO10-001-719-3(09)	July 16, 2010	Anniversary Bonus (Traditional)	P 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 (C N A) Incentive	793,400.00	-do-
10	RO10-010-510(09)	July 16, 2010	Scholarship Allowance ( 2 <sup>nd</sup> Tranche)	793,400.00	-do-
11	RO10-011-510(09)	July 20, 2010	Efficiency Incentive Bonus	447,400.00	-do-
12	RO10-012-510(09)	July 20, 2010	Scholarship Allowance (1st 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-

	<b>ND No.</b>	<b>Date</b>	<b>Nature of Disallowance</b>	<b>Amount</b>	<b>Status</b>
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 (C N A) 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-
38	RO10-038-883-4(09)	July 22, 2010	Grocery Incentive Pay 1st Quarter	1,330,000.00	-do-
39	RO10-039-883-4(09)	July 22, 2010	Grocery Incentive Pay 2nd Quarter	1,340,000.00	-do-
40	RO10-040-883-4(09)	July 22, 2010	Grocery Incentive Pay 3rd Quarter	1,350,000.00	-do-
41	RO10-041-883-4(09)	July 22, 2010	Grocery Incentive Pay 4th 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-



ND No.	Date	Nature of Disallowance	Amount	Status	
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	13-007-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
50	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
51	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
52	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 With Notice of Finality of Decision from CD dated December 21, 2016
53	14-005-RO-(13)	May 26, 2014	Welfare Fund CY 2013	1,231,430.82	CGS Cluster-3 Decision No. 2016-18 dated May 31, 2016 With Notice of Finality of Decision from CD dated December 21, 2016
54	15-004-RO-(14)	November 10, 2015	Meal Allowance	905,250.00	CGS Cluster-3 Decision No. 2016-39 dated September 20, 2016 With Notice of Finality of Decision from CD dated December 21, 2016

ND No.	Date	Nature of Disallowance	Amount	Status	
55	15-005-RO-(14)	November 10, 2015	Rice Allowance	543,836.41	CGS Cluster-3 Decision No. 2016-38 dated September 5, 2016  With Notice of Finality of Decision from CD dated December 21, 2016
<b>Total Unsettled Audit Disallowances which are final and executory – MWSS Regulatory Office</b>			<b>P 91,963,268.95</b>		

**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	13-001-RO-(12)	June 06, 2013	Amelioration Allowance	P 1,991,974.15	COA Decision No. 2015-405 dated December 28, 2015  RO's Petition for Certiorari denied by the SC
2	13-002-RO-(12)	June 10, 2013	COLA	7,910,835.98	-do-
3	13-004-RO-(12)	June 10, 2013	Productivity Incentive Bonus CY 2011	3,924,797.50	-do-
4	13-005-RO-(12)	June 10, 2013	RATA CY 2012	4,389,873.84	-do-
5	13-006-RO-(12)	June 10, 2013	Health Insurance	2,940,705.00	-do-
6	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  With Petition for Review to CP dated March 28, 2017
7	14-002-RO-(12)	February 11, 2014	Security Services CY 2012	1,334,050.05	CGS Cluster-3 Decision No. 2017-11 dated March 7, 2017  With Petition for Review to CP dated March 28, 2017
8	14-006-RO-(12)	June 10, 2014	EME CY 2012	628,272.99	CGS Cluster-3 Decision No. 2017-15 dated March 28, 2017  With Petition for Review to CP dated April 10, 2017
9	14-007-RO-(13)	June 26, 2014	EME CY 2013	443,217.87	CGS Cluster-3 Decision No. 2017-15 dated March 28, 2017  With Petition for Review to CP dated April 10, 2017

	<b>ND No.</b>	<b>Date</b>	<b>Nature of Disallowance</b>	<b>Amount</b>	<b>Status</b>
10	14-008-RO-(13)	June 30, 2014	Private Health Insurance	32,438.13	CGS Cluster-3 Decision No. 2017-15 dated March 28, 2017. With Petition for Review to CP dated April 10, 2017
11	14-009-RO-(12)	June 27, 2014	Meal Allowance CY 2012	2,278,667.44	CGS Cluster-3 Decision No. 2016-57 dated December 6, 2016
12	14-010-RO-(13)	June 27, 2014	Hazard Duty Pay	406,545.17	CGS Cluster-3 Decision No. 2016-57 dated December 6, 2016
13	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
14	14-012-RO-(13)	September 04, 2014	Janitorial Services	770,228.00	CGS Cluster 3 Decision No. 2017-32 dated July 12, 2017
15	14-013-RO-(13)	September 09, 2014	Longevity Pay	1,665,500.00	-do-
16	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
17	14-015-RO-(13)	November 12, 2014	RATA SG 24 and above	942,166.96	-do-
18	14-016-RO-(13)	December 04, 2014	Security services	1,432,122.36	-do-
19	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
20	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
21	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
22	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
23	16-006-05-(15)	September 01, 2016	Tax Penalty	77,491,573.88	CGS Cluster 3 Decision No. 2018-12 dated April 12, 2018
24	16-002-RO-(15)	September 22, 2016	Children's Allowance	13,365.00	CGS Cluster 3 Decision No. 2017-38 dated August 23, 2017
25	17-001-RO-(16)	October 18, 2017	Transportation Allowance	57,312.89	CGS Cluster 3 Decision No. 2018-17 dated May 29, 2018 With Petition for Review to CP dated August 10, 2018

	<b>ND No.</b>	<b>Date</b>	<b>Nature of Disallowance</b>	<b>Amount</b>	<b>Status</b>
26	18-001-RO-(17)	February 21, 2018	Appeal Filing Fees	28,601.96	CGS-Cluster 3 Decision No. 2018-23
27	18-002-RO-(17)	April 23, 2018	Various expense accounts	2,186,625.60	With undated Petition for Review to CP CGS-Cluster 3 Decision No. 2018-32 dated November 29, 2018
28	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
29	18-004-RO-(17)	June 26, 2018	Transportation Allowance	49,142.06	CGS Cluster 3 Decision No. 2018-28 dated September 20, 2018
30	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
31	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
32	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
33	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
34	20-001-RO-(18)	January 07, 2020	Representation Expenses	443,453.41	CGS Cluster 3 Decision No. 2020-07 dated March 9, 2020
35	20-002-RO-(19)	September 29, 2020	Transportation Allowance	38,352.37	With Petition for Review dated June 11, 2020 with appeal memorandum with CGS Cluster 3
36	20-003-RO-(19)	December 07, 2020	Travel Expenses	524,794.91	with appeal memorandum with CGS Cluster 3

	<b>ND No.</b>	<b>Date</b>	<b>Nature of Disallowance</b>	<b>Amount</b>	<b>Status</b>
37	20-004-RO-(19)	December 22, 2020	Representation Expenses	319,961.36	with appeal memorandum with CGS Cluster 3
<b>Total Unsettled Audit Disallowances with Pending Appeal with the Cluster 3/Commission Proper or Without Appeal Received but Appeal Period has not yet Expired – MWSS Regulatory Office</b>				<b>P154,740,779.44</b>	

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:

<b>Notice of Disallowance</b>				
	<b>No./Date</b>	<b>Nature</b>		<b>Outstanding Balance</b>
1	2000-017-07-(99)/ August 15, 2000	RATA, Longevity, Rice, Meal, Children's and Medical Allowance	P	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
<b>Total</b>				<b>P 9,345,236.71</b>