**DETAILS AND STATUS OF UNSETTLED AUDIT DISALLOWANCES,**

**SUSPENSION AND CHARGE**

**As at December 31, 2021**

1. **Notices of Disallowance (NDs)**

| **ND No./Date** | **Persons Liable** | **Nature** | **Amount** | **Status** |
| --- | --- | --- | --- | --- |
| 1. **NDs with Notices of Finality of Decision (NFDs) and COA Orders of Execution (COEs)** | | | | |
| 1. **­Central Office (CO)** | |  |  |  |
| 09-004-111B/  2/3/2010 | Former Administrator; Officer-in-Charge (OIC)-Deputy Administrator for Support Services (DASS); Former Finance Manager; Budget Officer V; Manager, Internal Audit; and three Members of the Board | Per diems received by NTA Board of Directors (BOD) which do not fall within their powers and functions as provided in Section 6 of Executive Order (EO) No. 245. | P 49,960 | With NFD dated November 12, 2015 and corresponding COE issued on November 25, 2015.  The total amount disallowed was P55,890 with partial settlement of P6,020. |
| 09-005(10)/  8/25/2010 | OIC-Administrator; Manager, Administrative Services and former OIC Administrator; Former Finance Manager; Budget Officer V; and Former Chief Accountant | Expenses incurred by the members of the Governing Board (cash advance) in conducting farmers meeting contrary to their duties and functions under EO No. 245. | 30,000 | With NFD dated December 14, 2012 and corresponding COE issued on November 25, 2015.  The amount disallowed was P40,000 with partial settlement of P10,000. |
| 10-001(09)/  06/24/2010 | Former Administrator; OIC-DASS; Former Finance Manager; Manager, Internal Audit; Budget Officer V; Former Chief Accountant; and four Members of the Board | Per diems received by each member of the BOD for every attendance to Executive Committee meeting was not provided under EO No. 245 hence, wanting of legal basis. | 220,000 | With Commission Proper (CP) en banc Notice No. 2019-036 issued on July 8, 2019: CP issued a resolution dated March 28, 2019 dismissing the Motion for Reconsideration.  With NFD dated February 14, 2011 and corresponding COE issued on November 25, 2015.  As per CP Decision No. 2016-329 dated November 9, 2016, Petition for Review was dismissed for having been filed out of time and the ND is final and executory and the issued NFD shall remain in force and effect.  The amount disallowed was P320,000 with partial settlement of P100,000. |
| 10-002(10)/  6/29/2010 | Former Administrator;  OIC-DASS; Former Finance Manager; Manager, Internal Audit;  Budget Officer V; Former Chief Accountant; Human Resource Management Officer (HRMO); and seven Members of the Board | Collective Negotiation Agreement (CNA) cash incentive granted to NTA officials and employees and members of the Governing Board for Calendar Years (CYs) 2007 to 2009 which has no funding source as required in Item 7 of Department of Budget and Management (DBM) Budget Circular (BC) No. 2006-1 dated February 1, 2006. | 687,660 | With NFD dated February 14, 2011 and corresponding COE issued on November 25, 2015.  The amount disallowed was P2,175,000 with partial settlement of P1,487,340. |
| 10-003(10)/  7/13/2010 | Former Administrator;  OIC-DASS; Former Finance Manager; Manager, Internal Audit; Budget Officer V; Former Chief Accountant and six Members of the Board | Increase of per diem from P5,000 to P15,000 or equivalent to P10,000 each, collected for every special meeting attended by the members of the Governing Board has no approval from the DBM or Office of the President (OP). | 30,000 | With NFD dated February 14, 2011 and corresponding COE issued on November 25, 2015.  As per CP Decision No. 2016-329 dated November 9, 2016, Petition for Review was dismissed for having been filed out of time and the ND is final and executory and the issued NFD shall remain in force and effect.  The amount disallowed was P60,000 with partial settlement of P30,000. |
| 10-004(10)/  7/13/2010 | Former Administrator;  OIC-DASS; Former Finance Manager; Manager, Internal Audit;  Budget Officer V; Former Chief Accountant; HRMO; and four Members of the Board | Creation of the Executive Board Committee was not provided for under EO No. 245, hence, the per diem collected by the members of the Governing Board is wanting of legal basis. | 65,000 | With NFD dated February 14, 2011 and corresponding COE issued on November 25, 2015.  As per CP Decision No. 2016-329 dated November 9, 2016, Petition for Review was dismissed for having been filed out of time and ND is final and executory and the issued NFD shall remain in force and effect.  The amount disallowed was P95,000 with partial settlement of P30,000. |
| 10-006(10)/  8/11/2010 | Former Administrator;  OIC-DASS; Former Finance Manager; Budget Officer V; Former Chief Accountant; Members of the Board; NTA officers and employees | CNA paid to officials and employees and Members of the Governing Board for CYs 2007 to 2009 has no funding source as required in Item 7 of DBM BC No. 2006-1 dated February 1, 2006. | 702,619 | With NFD dated October 12, 2015 and corresponding COE issued on December 29, 2015.  As per CP Decision No. 2013-157 dated November 7, 2013, Petition for Review was denied.  The amount disallowed was P2,150,000 with partial settlement of P1,447,381. |
| 10-007(10)/  9/6/2010 | Former Administrator;  OIC-DASS; Former Finance Manager; Budget Officer V; Former Chief Accountant; and Chief, Administrative Division | Increase of per diem from P5,000 to P15,000 had no approval from the DBM or OP. | 120,000 | With NFD No. 2020-381 dated November 25, 2020.  With CP Decision No. 2016-329 dated November 9, 2016 where Petition for Review was dismissed for having been filed out of time and the ND is final and executory.  The amount disallowed was P240,000 with partial settlement of P120,000. |
| 13-007-101 (2010-2012)/  9/30/2013 | Deputy Administrators and NTA-CO Department Managers | Representation and Transportation Allowance (RATA) paid to NTA-CO Officials were in excess of the authorized rates provided under Sections 47 (Fiscal Year [FY] 2010), 51 (FY 2011) and 45 (FY 2012) of the General Appropriations Acts (GAAs) for FYs 2010, 2011 and 2012. | 339,600 | With NFD dated May 31, 2019 and corresponding COE issued on June 27, 2019.  As per Corporate Government Sector (CGS)-5 Decision No. 2016-030 dated September 26, 2016, appeal from ND was denied.  The amount disallowed was P489,600 with partial settlement of P150,000. |
| 13-008-101(2010-2011)/  9/30/2013 | NTA PBO Managers | RATA paid to NTA-PBO Managers were in excess of the authorized rates provided under Sections 47 (FY 2010), 51 (FY 2011) and 45 (FY 2012) of the GAAs for FYs 2010, 2011 and 2012. | 300,000 | With NFD dated May 31, 2019 and corresponding COE issued on June 27, 2019.  As per CGS-5 Decision No. 2016-020 dated August 25, 2016, appeal from ND was denied.  The amount disallowed was P320,000 with partial settlement of P20,000. |
| 14-003-101(2013)/ 8/26/2014 | Acting Administrator; Deputy Administrator; and NTA Department Managers | Payment of RATA for CY 2013 in excess of the authorized rates provided in the GAA | 4,000 | With NFD dated March 11, 2019 and corresponding COE issued on April 1, 2019.  As per CGS-5 Decision No. 2016-065 dated Dec. 16, 2016, appeal from ND was denied.  The amount disallowed was P84,000 with partial settlement of P80,000. |
| 14-004-101(2005)/ 9/18/2014 | Former Administrator; Former OIC-Finance Department; Former Chief Accountant; Manager, Administrative Department, and Private Legal Counsel/payee | Payment of Contract of Service from July to December 31, 2005 without written concurrence from COA | 115,506 | With NFD dated September 5, 2019 and corresponding COE issued on October 7, 2019.  Additional ND as per CP COA Decision No. 2010-122 dated Nov. 19, 2010.  CP Decision No. 2013-178 dated Nov. 12, 2013 denied the motion for reconsideration and affirmed with finality the COA Decision No. 2010-122 dated Nov. 19, 2010. |
| 14-06-101(13)/ 11/24/2014 | Acting Administrator; Manager, Finance Department; Manager, Administrative Department; Chief Accountant; and payee | Purchase of clothing materials for NTA employees in addition to the clothing allowance of P5,000. | 205,140 | With NFD dated September 5, 2019 and corresponding COE issued on October 7, 2019.  As per CGS-5 Decision No. 2016-033 dated October 5, 2016, appeal from ND was denied.  The amount disallowed was P338,140 with partial settlement of P133,000. |
| 14-07-101(13)/ 11/25/2014 | Acting Administrator; Manager, Finance Department; Chief Accountant; Budget Officer V and payee | No approval from Civil Service Commission (CSC) of NTA’s Employee Awards System for CY 2013. | 175,000 | With NFD dated May 31, 2019 and corresponding COE issued on June 27, 2019.  As per CGS-5 Decision No. 2016-033 dated October 5, 2016, appeal from ND was denied.  The amount disallowed was P178,000 with partial settlement of P3,000. |
| 18-04 (2016)  08/10/2018 | Former Acting Administrator; Manager, Finance Department; Budget Officer V; Manager, Administrative Department; Chief Accountant, Accounting Department; Former Deputy Administrator and payee | Excess payment of Terminal Leave | 49,976 | With NFD dated July 4, 2019 and corresponding COE issued on August 16, 2019.  The amount disallowed was P90,891 with partial settlement of P40,915. |
| **Sub-total – CO (15 NDs)** | |  | **3,094,461** |  |
| 1. **Provincial Branch Offices (PBOs)** | | |  |  |
| 2013-01(2012)/ 12/17/2013 | NTA Candon PBO Officer | Payment of excess RATA from February to December 2012 | 24,000 | With NFD dated September 5, 2019 and corresponding COE issued on October 7, 2019.  As per CGS-5 Decision No. 2016-062 dated December 8, 2016, appeal from ND was denied.  The amount disallowed was P2,525,000 with partial settlement of P1,752,141. |
| 2013-01/ 12/03/2013 | Manager, NTA La Union PBO | Payment of excess RATA for CYs 2011-2012 | 30,000 | With NFD dated March 11, 2019 and corresponding COE issued on April 1, 2019.  As per CGS-5 Decision No. 2016-064 dated December 15, 2016, appeal from ND was denied. |
| 11001(10)/ 2/16/2011 | Concerned officers and employees of NTA Ilocos Norte PBO | CNA Incentive for CYs 2007 to 2009 | 772,859 | With NFD dated December 17, 2013 and corresponding COE dated June 11, 2014, there being no appeal filed to the Regional Director within the reglementary period.  The amount disallowed was P2,525,000 with partial settlement of P1,752,141. |
| 2011-10-01/  6/28/2012 | Concerned officials and employees of NTA Isabela PBO | CNA has no funding source as required in Item 7 of DBM BC No. 2006-1 dated February 1, 2006 | 458,885 | With NFD and COE dated July 5, 2016 and CP *en banc* Resolution dated November 9, 2015.  The amount disallowed was P1,300,000 with partial settlement of P841,115. |
| 11-001-101(10)/ 02/17/2011 | Concerned officials and employees of NTA La Union PBO | CNA has no funding source as required in Item 7 of DBM BC No. 2006-1 dated February 1, 2006 | 1,755,934 | With NFD dated April 28, 2015 and corresponding COE dated May 28, 2015.  With Decision No. 2013-001 dated January 15, 2013.  The amount disallowed was P1,950,000 with settlement of P194,066. |
| 11-001-GF (2010)/ 02/24/2011 | Concerned officials and employees of NTA Pangasinan PBO | CNA has no funding source as required in Item 7 of DBM BC No. 2006-1 dated February 1, 2006 | 5,900 | With NFD issued dated November 10, 2013.  Copy of COE cannot be located by the concerned PBO.  The amount disallowed was P1,950,000 with settlement of P94,100. |
| 11-002-GF (2010)/  08/3/2011 | Concerned officials and employees of NTA Pangasinan PBO | CNA has no funding source as required in Item 7 of DBM BC No. 2006-1 dated February 1, 2006 | 238,100 | With NFD issued dated November 10, 2013.  Copy of COE cannot be located by the concerned PBO.  The amount disallowed was P1,150,000 with settlement of P911,900. |
| 20-001-(19)/  10/26/2020 | NTA Candon PBO employees | Payment of salary differential | 27,133 | With NFD dated May 5, 2021 and corresponding COE dated April 24, 2022. |
| 20-002-(19)/  10/26/2020 | NTA Candon PBO employees | Payment of salary differential | 27,133 | With NFD dated May 5, 2021 and corresponding COE dated April 24, 2022. |
| 20-003-(19)/  10/26/2020 | NTA Candon PBO employees | Payment of salary differential | 33,718 | With NFD dated May 5, 2021 and corresponding COE dated April 24, 2022. |
| 20-001-(19)/  11/20/2020 | NTA Ilocos Norte PBO employees | Payment of salary differential | 85,273 | With NFD dated June 7, 2021 and corresponding COE dated April 22, 2022. |
| 20-002-(19)/  11/20/2020 | NTA Ilocos Norte PBO employees | Payment of salary differential | 38,558 | With NFD dated June 7, 2021 and corresponding COE dated April 22, 2022. |
| 20-003-(19)/  11/20/2020 | NTA Ilocos Norte PBO employees | Payment of salary differential | 25,566 | With NFD dated June 7, 2021 and corresponding COE dated April 22, 2022. |
| 20-004-(19)/  11/20/2020 | NTA Ilocos Norte PBO employees | Payment of salary differential | 68,303 | With NFD dated June 7, 2021 and corresponding COE dated April 22, 2022. |
| **Sub-total – Branches (14 NDs)** | |  | **3,591,362** |  |
| **Total – CO and Branches (29 NDs)** | |  | **6,685,823** |  |
| 1. **NDs with Adjudication and Settlement Board (ASB) Decisions** | | | | |
| 09-001-111B/  8/25/2009 | Former Chief Accountant;  Manager, Internal Audit; and payee | Reimbursable expenses of former NTA private legal counsel | 40,895 | With ASB Decision No. 2012-012 dated April 12, 2012 which affirmed CGS-C Cluster Decision No. 2010-007 dated October 6, 2010 where appeal was denied. |
| 09-003-111B/  1/29/2010 | Former Administrator;  HRMO V; Former Finance Manager; Budget Officer V; Manager, Internal Audit and payees | Grant of year-end bonus to some members of NTA Governing Board and consultant without legal basis. | 46,000 | With ASB Decision No. 2012-012 dated April 12, 2012 which affirmed the CGS-C Cluster Decision No. 2010-007 dated October 6, 2010 where appeal was denied.  The amount disallowed was P69,000 with partial settlement of P23,000. |
| **Total – CO (2 NDs)** | |  | **86,895** |  |
| 1. **ND with Appeal Memorandum** | | | | |
| 1. **CO** | |  |  |  |
| 2016-004 (2012)/  2/29/2016 | Former OIC-Administrator, Manager, Finance Department, Budget Officer V, Manager Administrative Department, Former HRMO V and NTA officers and employees | Payment of Longevity Pay was disallowed in audit because the request for realignment of funds duly approved by the DBM to support the use of available funds (savings/project funds) for the purpose had not been submitted to the Audit Team as of February 29, 2016 to support the validity of the transaction. | 608,043 | With Appeal from ND dated August 26, 2016.  Answer to Appeal submitted to CGS Cluster 5 dated July 19, 2017. |
|  |  |  |  |  |
| **Sub-total – CO (1 ND)** | |  | **608,043** |  |
| 1. **PBOs** | |  |  |  |
| 11-001-(11) | Former Branch Manager and OIC Branch Manager of NTA Abra PBO | Payment of RATA in excess of the authorized rates provided under Section 51 of the GAA for FY 2011. | 4,000 | Copy of ND not on file.    Copy of appeal not on file. |
| 2014-01 (2011-2012)  4/25/2014 | Manager, NTA Pangasinan PBO | RATA paid in excess of authorized rates. | 30,000 | With Appeal from ND. |
| **Sub-total – Branches (2 NDs)** | |  | **34,000** |  |
| **Total – CO and Branches (3 NDs)** | |  | **642,043** |  |
| 1. **NDs with Petition for Review with the CP/Cluster Decision for Automatic Review by the CP** | | | | |
| 1. **CO** | |  |  |  |
| 2016-003 (2012)/  2/26/2016 | Former OIC-Administrator, Manager Finance Department, Budget Officer V, Chief Accountant, Manager Administrative Department, Former HRMO V and NTA officers and employees | Payment of Anniversary Bonus during the 25th year Anniversary of NTA has no approved budget from DBM. | 255,000 | With CGS-5 Decision No. 2018-039 dated November 6, 2018, where the appeal is affirmed and lifted the ND.  For automatic review in the CP. |
| 2016-005 (2012)/ 02/26/2016 | Former OIC-Administrator, Manager Finance Department, Budget Officer V, Manager Administrative Department, Former HRMO V and 12 NTA officers and employees | Payment of monetization of leave credits without approved budget in CY 2012. | 322,680 | With CGS-5 Decision No. 2018-043 dated December 19, 2018, where the appeal is granted and lifted the ND.  For automatic review in the CP. |
| 2016-006 (2012)/  3/14/2016 | Former OIC-Administrator, Manager Finance Department, Budget Officer V, Manager Administrative Department and payee | Payment of monetization of leave credits without approved budget in CY 2012. | 8,224 | With CGS-5 Decision No. 2018-035 dated October 21, 2019, where the appeal is granted and lifted the ND.  For automatic review in the CP. |
| 2016-02 (2012)/  2/26/2016 | Former OIC-Administrator, Manager, Finance Department; Budget Officer V; and Manager, Administrative Department and payee | Payment of monetization of leave credits without approved budget in CY 2012 COB from DBM. | 1,926,202 | With CGS-5 Decision No. 2019-031 dated September 4, 2019, where CD granted the appeal and lifted the ND.  For automatic review in the CP. |
| 14-005(2013)/ 11/18/2014 | Acting Administrator; Manager, Finance Department; Manager, Administrative Department; Chief Accountant; and payee | Purchase of 14 units vendo-machines and packs of coffee and chocolate. | 350,000 | With petition for review with the CP dated January 6, 2017.  With CGS-5 Decision No. 2016-050 dated November 9, 2016, where appeal from ND was denied. |
| 2016-07 (15)/  6/24/2016 | Former OIC-Administrator, Manager Finance Department, Budget Officer V, Chief Accountant, Manager Administrative Department, eight Project Management Team (PMT) members, six members of NTA Governing Board and supplier (payee) | Grant of awards/ incentives to tobacco farmers-cooperators under the Tobacco Contract Grower System (TCGS) for CYs 2013-2014 in the form of agricultural implements as extravagant expenditures. | 2,012,429 | With petition for review with the CP dated April 16, 2019.  With CGS-5 Decision No. 2018-015 dated May 3, 2018 where appeal was denied. |
| 2016-08(12 and 13)/ 7/19/2016 | Former OIC-Administrator, Manager Administrative Department/Bids and Awards (BAC) Chairman, five BAC members and three payees | Per Technical Evaluation Report dated May 12, 2016 of the COA Appraisal Team, Technical Service Office (TSO), Systems and Technical Services Sector, COA, disclosed the price difference of P275 and P270 between the acquisition cost of P555 and P550 compared with the fair market value of the two parcels of land of P280 in the Municipality of Narvacan, Ilocos Sur purchased by NTA. | 6,567,655 | With Appeal from ND dated August 12, 2016.  With CGS Cluster V Decision No. 2020-027 dated September 10, 2020, subject to automatic review of the COA Commission Proper. |
| 10-009(10)/  11/2/2010 | Manager, Administrative Department and former concurrent OIC-Administrator; Former Finance Manager; Budget Officer V; Former Chief Accountant; Chief, Administrative Services; and payee | The contract cost on the interior improvements made at COA-NTA office was excessive as per Technical Evaluation Report dated August 26, 2010. | 210,671 | With petition for review with the CP dated March 17, 2017.  With CGS 5 Decision No. 007 dated July 10, 2015, where the entire contract cost of P543,000 was disallowed. A supplemental ND in the amount of P332,328.69 was issued (ND No. 2015-002(10) dated July 29, 2015). |
| 2015-002(10)/  7/29/2015 | Manager, Administrative Department and former concurrent OIC-Administrator; Former Finance Manager; Budget Officer V; Former Chief Accountant; Chief, Administrative Services; and payee | Supplemental to ND No. 10-009(10) dated November 2, 2010 - the entire contract cost of P543,000 on the interior improvements made at COA-NTA office was disallowed under CGS-5 Decision No. 2015-007 dated July 10, 2015. | 332,329 | With petition for review with the CP dated March 17, 2017.  As per CGS-5 Decision No. 2017-013 dated February 16, 2017, appeal was denied. |
| 13-009-101 (2012)/  11/22/2013 | Acting Administrator; Manager, Administrative Department; Chief Accountant; Chief Administrative Services Division; and payees | Payment of Educational Assistance Incentive Benefit (EAIB) for CY 2012. | 1,859,831 | With petition for review with the CP dated December 16, 2016.  As per CGS-5 Decision No. 2016-031 dated September 28, 2016, appeal from ND was denied. |
| **Sub-total – CO (10 NDs)** | |  | **13,845,021** |  |
| 1. **PBOs** | |  |  |  |
| 2017-001 (2012)/ 2/23/2017 | Concerned officials and employees of NTA Ilocos Norte PBO | CY 2012 Longevity Pay. | 363,260 | Awaiting decision for the consolidated appeal filed before the CP.  Appeal not on file. |
| 2014-02 (2012)  6/30/2014 | Concerned officials and employees of NTA Pangasinan PBO | Payment of EAIB for CY 2012. | 518,213 | With petition for review with the CP dated December 16, 2016.  As per CGS-5 Decision No. 2016-031 dated September 28, 2016, appeal from ND was denied. |
| 2014-03  (2012)  6/30/2014 | Concerned officials and employees of NTA Ilocos Norte PBO | Payment of EAIB for CY 2012. | 1,032,412 | With petition for review with the CP dated January 6, 2017.  As per CGS-5 Decision No. 2016-031 dated September 28, 2016, appeal from ND was denied. |
| 13-001-101(2012)/  11/26/2013 | Concerned officials and employees of NTA Cagayan PBO | Payment of EAIB for CY 2012. | 265,770 | With petition for review with the CP dated December 16, 2016.  As per CGS-5 Decision No. 2016-031 dated September 28, 2016, appeal from ND was denied. |
| 13-001-101  11/26/2013 | Concerned officials and employees of NTA Isabela PBO | Payment of EAIB for CY 2012. | 944,069 | With petition for review with the CP dated December 16, 2016.  As per CGS-5 Decision No. 2016-031 dated September 28, 2016, appeal from ND was denied. |
| 2014-02 (2012)/ 06/29/2014 | Concerned officials and employees of NTA La Union PBO | Payment of EAIB for CY 2012. | 411,081 | With petition for review with the CP dated December 16, 2016.  As per CGS-5 Decision No. 2016-031 dated September 28, 2016, appeal from ND was denied. |
| 2013-001/  10/14/2013 | Concerned officials and employees of NTA Abra PBO | Payment of CNA Incentives for CYs 2007-2009. | 800,000 | Copy of ND not on file.    Copy of appeal not on file. |
| **Sub-total – Branches (7 NDs)** | |  | **4,334,805** |  |
| **Total – CO and Branches (17 NDs)** | |  | **18,179,826** |  |
| **GRAND TOTAL (51 NDs)** | |  | **P25,594,587** |  |

1. **Notice of Suspension (NS)**

| **NS No./Date** | **Persons Responsible** | **Nature** | **Amount** | **Status** |
| --- | --- | --- | --- | --- |
| 2016-02(2015)/ 7/5/2016 | Acting Administrator; NTA Project Technical Evaluation Team, one ATL and one member and four members of the Project Management Staff | Funds transferred to 37 LGUs concerned in Abra, Ilocos Norte, Ilocos Sur and La Union for the implementation of NTA’s Irrigation Support Project for Small Tobacco Farmers (ISPSTF) | P128,408,027 | The amount suspended was P397,473,826 with partial settlement of P269,065,799.  Submitted partial documentary requirements on transactions totaling P6,732,427 per Notice of Settlement of  Suspension/ Disallowance/Charge (NSSDC) No. 2022-06 March 29, 2022. |
| **GRAND TOTAL (1 NS)** | |  | **P128,408,027** |  |

1. **Notice of Charge (NC)**

| **NC No./Date** | **Persons Liable** | **Nature** | **Amount** | **Status** |
| --- | --- | --- | --- | --- |
| 16-02-(15)/  5/3/2016 | Former Executive Assistant IV, Department Manager and five TPRO employees | Balance of Finished Goods Inventory of Productivity and Growth thru Marketing Assistance (PGMA) – Multi-line Food Processing Plant which remained unaccounted after complete reconciliation of records as at December 31, 2015. | P 54,280 | The amount charged was P135,014 with partial settlement of P80,734. |
| **GRAND TOTAL (1 NC)** | |  | **P 54,280** |  |