

EN BANC

[G.R. No. 243607, December 09, 2020]

PHILIPPINE CHARITY SWEEPSTAKES OFFICE, ALL CONCERNED OFFICERS AND EMPLOYEES AS REPRESENTED BY MS. BETSY B. PARUGINONG, OFFICER-IN-CHARGE MANAGER, SOUTHERN TAGALOG AND BICOL REGION, PETITIONERS, VS. COMMISSION ON AUDIT, RESPONDENT.

DECISION

CARANDANG, J.:

This Petition for *Certiorari*^[1] under Rule 64, in relation to Rule 65 of the Rules of Court seeks to annul and set aside the Decision^[2] dated November 23, 2017 and the Resolution dated August 16, 2018 of the Commission on Audit (COA), which affirmed the 32 Notice of Disallowances (NDs) on the various allowances and benefits received by the officials and employees of the Philippine Charity Sweepstakes Office Laguna Provincial District Office (PCSO-LPDO), for calendar years 2009 to 2011 in the total amount of P5,977,610.97:^[3]

	Notice of Disallowance (ND)	Benefit	Period Covered	Amount (Php)
1	PCSO2011-11-101 (2009)	(2009) CNA Incentive	2009	225,000.00
2	PCSO2011-12-101 (2009/2010)	Longevity Pay, Loyalty Award and Refund	October 2009 to October 2010	43,673.34
3	PCSO2011-13-101 (2009/2010)	Longevity Pay and Loyalty Award	November 2010	11,349.76
4	PCSO2011-14-101 (2010)	Productivity Enhancement Incentive (PEI)	2010	112,500.00
5	PCSO2011-15-101 (2011)	Financial Assistance for the Holy Week	2011	225,000.00
6	PCSO2011-16-101 (2011)	Weekly Draw Allowance	March to April 2011	40,200.00
7	PCSO2011-17-101 (2011)	Quarterly Rice Allowance	2 nd Quarter 2011	108,000.00

8	PCSO2011-18-101 (2011)	Rice Allowance to Casual Employees	April 2011	9,000.00
9	PCSO2011-19-101 (2011)	Financial Assistance in lieu of Educational Assistance to Mr. Michael Salteras, CA-PCSO, Laguna PDO	2011	20,250.00
10	PCSO2011-20-101 (2011)	Educational Assistance		1,213,518.70
11	PCSO2011-21-101 (2011)	CNA Incentive or Signing Bonus (balance)		345,000.00
12	PCSO2011-22-101 (2011)	Rice Allowance to Casual Employees	May 2011	9,000.00
13	PCSO2011-23-101 (2011)	Monthly Representation and Transportation Allowance (RATA) of Chief Lottery Operations Offices (CLOO) - Laguna PDO	April to May 2011	4,000.00
14	PCSO2011-24-101 (2011)	Weekly Draw Allowances		93,800.00
15	PCSO2011-25-101 (2011)	Staple Food, Hazard Pay, Cost of Living Allowances (COLA) and Medicine Allowance	March to May 2011	201,000.00
16	PCSO2011-26-101 (2011)	Rice Allowance for Casual Employees	June 2011	9,000.00
17	PCSO2011-27-101 (2011)	Monthly RATA of CLOO, PCSO Laguna PDO		2,000.00
18	PCSO2011-28-101 (2011)	Weekly Draw Allowances	May to June 2011	40,200.00
19	PCSO2011-29-101 (2011)	COLA and Medicine Allowance	May 2011	52,500.00
20	PCSO2011-30-101	Longevity Pay	December 2010	1,349.76

	(2010)			
21	PCSO2011-31-101 (2011)	Longevity Pay and Personal Economic Relief Assistance (PERA)/Rice Allowance	January to March 2011	11,718.40
22	PCSO2011-32-101 (2011)	Weekly Draw Allowances	June to July 2010	40,200.00
23	PCSO2011-33-101 (2011)	RATA to CLOO - Laguna PDO	July 2011	2,000.00
24	PCSO2011-34-101 (2011)	Staple Food, Hazard Pay, COLA, Medicine Allowance and Longevity Pay	June 2011	98,915.84
25	PCSO2011-35-101 (2010)	Medical and Dental Expenses	January to September 2010	1,491,551.87
26	PCSO2011-36-101 (2010)	Rice Allowance	July 2011	45,000.00
27	PCSO2011-37-101 (2010)	Weekly Draw Allowances		53,600.00
28	PCSO2011-38-101 (2010)	Staple Food, Hazard Pay, COLA, Medicine Allowance and Longevity Pay		98,915.84
29	PCSO2011-39-101 (2010)	Medical, Dental and Optical Reimbursements	October to May 2011	868,675.36
30	PCSO2011-40-101 (2010)	Longevity Pay and PERA/Rice	March to May 2011	5,708.96
31	PCSO2011-41-101 (2010)	Longevity Pay	May 2011	1,415.84
32	PCSO2011-42-101 (2010)	Medical and Dental Expenses	June to August 2011	493,576.30
TOTAL				5,977,610.97^[4]

The persons held liable for the abovementioned NDs were as follows:

PCSO2011-11-101 (2009)	2009 CNA Incentive	225,000.00
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Name	Position/Designation	Nature of Participation in the Transaction
Sergio O. Valencia	Then Chairman, PCSO Board of Directors	Passed PCSO-SEU CNA dated March 4, 2008 and approved PCSO Resolution No. 505 series of 2010
Rosario C. Uriarte	Then Vice Chairman, PCSO Board of Directors/General Manager PCSO	Passed PCSO-SEU CNA dated March 4, 2008 and approved PCSO Resolution No. 505 series of 2010
Jose S. Magsumbol	Then President, Sweepstakes Employees Union	Passed PCSO-SEU CNA dated March 4, 2008
Jose R. Taruc V	Then Director, PCSO Board of Directors	Approved PCSO Resolution No. 505 series of 2010
Raymundo T. Roquero	Then Director, PCSO Board of Directors	Approved PCSO Resolution No. 505 series of 2010
Manuel T. Morato	Then Director, PCSO Board of Directors	Approved PCSO Resolution No. 505 series of 2010
Bernarditta V. Luistro	Acting Accountant	Certified the propriety of the claims and the completeness of the supporting documents
Lady Elaine R. Gatdula	Chief Lottery Operations Officer	Certified the correctness of the claims
Remeliza M. Gabuyo	Department Manager, Southern Tagalog & Bicol Region	Approved the transaction
Lady Elaine R. Gatdula, et al.,	Please refer to Annex A	Received payment ^[5]

PCSO2011-12-101 (2010)	Longevity Pay, Loyalty Award and Refund - October 2009 to October 2010	43,673.34
Name	Position/Designation	Nature of Participation in the Transaction
Bernarditta V. Luistro	Acting Accountant	Certified the propriety of the claims and the completeness of the supporting documents
Lady Elaine R.	Chief Lottery	Certified the

Gatdula	Operations Officer	correctness of the claims
Remeliza M. Gabuyo	Dept. Manager, Southern Tagalog & Bicol Region	Approved the transactions
Lady Elaine R. Gatdula, et al.,	Refer to annex A1 to A3	Received payment ^[6]

PCSO2011-13-101(2010)	Longevity Pay and Loyalty Award - November 2010	11,349.76
Name	Position/Designation	Nature of Participation in the Transaction
Bernarditta V. Luistro	Acting Accountant	Certified the propriety of the claims and the completeness of the supporting documents
Lady Elaine R. Gatdula	Chief Lottery Operations Officer	Certified the correctness of the claims
Remeliza M. Gabuyo	Dept. Manager, Southern Tagalog & Bicol Region	Approved the November 1-15, 2010 transactions
Irma S. Guemo	Reg'l. Operations Mgr. Southern Tagalog Region	Approved the November 16-30, 2010 transactions in behalf of Mgr. Gabuyo
Lady Elaine R. Gatdula, et al.,	Refer to Annex A1	Received payment ^[7]

PCSO2011-14-101 (2010)	Productivity Enhancement Incentive (PEI) - 2010	112,500.00
Name	Position/Designation	Nature of Participation in the Transaction
Margarita Juico	Chairman, PCSO Board of Directors	Approved PCSO Resolution No. A-0163 dated December 15, 2010
Francisco Joaquin	PCSO Board of Director	Approved PCSO Resolution No. A-0163 dated December 15, 2010
Aleta S. Tolentino	PCSO Board of Director	Approved PCSO Resolution No. A-0163