



REPUBLIC OF THE PHILIPPINES  
**COMMISSION ON AUDIT**  
**Office of the Supervising Auditor**  
Tourism Infrastructure and Enterprise Zone Authority  
6<sup>th</sup> Floor, Tower 1 Double Dragon Plaza, DD Meridian Park  
Diosdado Macapagal Avenue corner EDSA Extension, Bay Area, Pasay City, 1302



January 7, 2020

**CORRIGENDUM TO NOTICE OF DISALLOWANCE (ND) No. 2019-001 (15,16,17,18)**

**MR. POCHOLO J.D. PARAGAS**

Chief Operating Officer  
Tourism Infrastructure and Enterprise Zone Authority  
6<sup>th</sup> and 7<sup>th</sup> Floors, Tower 1 Double Dragon Plaza  
DD Meridian Park, Macapagal Ave. cor. EDSA Extension  
Bay Area, Pasay City

Attention : **LEONILA G. DE PERALTA**  
Manager, Accounting Division  
Financial Services Department


In view of the issuance of Notice of Disallowance (ND) Nos. 2019-01 and 02 (2018) dated August 1, 2019 by the Office of the Auditor from the Cordillera Administrative Region (CAR) pertaining to 13<sup>th</sup> Month Pay and Anniversary Bonus for Banaue Hotel and Youth Hostel (BHYH), the total amount of which was also included in the ND No. 2019-001 dated December 6, 2019 issued by the COA-TIEZA Head Office, we are issuing the following correction to the ND on the amount of disallowance:

Name	Amount Disallowed as reflected in ND	Corrected Amount
Abul, Sheridan Claire M.	46,626.20	-0-
Gulangan, Elleonor G.	49,571.20	-0-
Piog, Henry P.	71,412.50	-0-
Tundagui, Vivian G.	46,626.20	-0-
Menia, Renato P.	44,830.60	-0-
<b>Total</b>	<b>259,066.70</b>	<b>-0-</b>

Thus, the total correct amount of the disallowance for the 13<sup>th</sup> Month Pay and Anniversary Bonus for FYs 2015, 2016, 2017, and 2018 is **P105,529,357.93** and not P105,788,424.63.

This corrigendum will not affect the appeal period of the ND which will reckon from the date of its (ND) receipt.

  
**KARLO JOSEPH C. PASION**  
OIC, Audit Team Leader

  
**LOURDES D. BENITEZ**  
Supervising Auditor

# **PROOF OF SERVICE OF CORRIGENDUM**

Name of Person Responsible	Position/Designation	Received by (Pls. print & sign)	Date
Rosanna M. Olgado	Manager, Administrative Services Department		
Ma. Carmela LV. Marquez	Resident Manager, Zamboanga Golf Course and Beach Park		
Arceli C. Quijada	Sr. Corporate Accounts Analyst, Gardens of Malasag		
Josefina U. Soriano	Manager, Human Resource Services Division		
Claire S. Borja	Park Administrator, Zamboanga Golf Course and Beach Park		
Jose Mari O. Salgado	Resident Manager, Balicasag Island Dive Resort		
Juliet P. Gatmaitan	Rec. & Sports Development Officer A, Club Intramuros Golf Course		
Charisse Mae C. Polinar	Cashier, Gardens of Malasag		
Corazon R. Aranas	Job Order, Gardens of Malasag		
Katryn I. Castro	Cashier, Balicasag Island Dive Resort		
Marlon S. Prieto	Division Manager, Banaue Hotel and Youth Hostel		
Danilo M. Anota	Sports Complex Administrator, Club Intramuros Golf Course		
Rodolfo E. Ancheta	Manager, Financial Services Department		
Leonila G. De Peralta	Manager, Accounting Division		
Nenita M. Medina	Sr. Financial Planning Specialist		
Eva M. Yu	Manager, Budget Division		
Krystine Joy A. Godalle	Sr. Corporate Accounts Analyst, Club Intramuros Golf Course		
Mark T. Lapid	Former, Chief Operating Officer		
Fidel M. Arcenas	Former Assistant Chief Operating Officer, Administration and Finance Sector		
Joy M. Bulautan	Former Assistant Chief Operating Officer, Tourism Enterprise Zone Management and Current OIC Assistant Chief Operating Officer, Administration and Finance Sector		
Adelfo A. Mendoza III	Division Manager, Club Intramuros Golf Course		
Magdara A. Sarip	Resident Manager, Gardens of Malasag		
Guiller B. Asido	Former, Chief Operating Officer		
Pocholo JD. Paragas	Chief Operating Officer		
Racquel A. Gaerlan	Former Department Manager, Corporate Planning Department		
Ramon R. Jimenez, Jr.	Former, DOT Secretary		
Benito C. Bengzon, Jr.	Former, Alternate Chairman of the Board, DOT Undersecretary		
Silvino Q. Tejada	Former, Alternate Chairman of the Board, DOT Undersecretary		
Rolando Canizal	Former, Alternate Chairman of the Board, DOT Undersecretary		
Arturo P. Boncato Jr.	Former, Alternate Chairman of the Board, DOT Undersecretary		
Marco M. Bautista	Former, Alternate Chairman of the Board, DOT Undersecretary		
Leonardo M. Mendoza	Department Manager, Operations Department		
Godofredo G. Lapuz, Jr.	Former Department Manager, Management Information Systems Department		

Name of Person Responsible	Position/Designation	Received by (Pls. print & sign)	Date
Florencio V. Abenes	Department Manager, Travel Tax Department		
Resureccion L. Aspuria	Department Manager, Construction Management Department		
Jetro Nicolas F. Lozada	Assistant Chief Operating Officer, Asset Management Sector		
Nestor M. Domalanta	Former Department Manager, Project Evaluation and Planning Department, Current Assistant Chief Operating Officer, Architectural and Engineering Sector		
Niño Ruperto F. Aquino	Department Manager, TEZ Regulation Department		
Ivy V. Asetre	Former Manager, Legal Department		
Ma. Evelyn A. Francisco	Department Manager, Business Department Manager		
Juliet L. Sibi	Cashier, Gardens of Malasag		
Hernando A. Enal	Department Manager, TEZ Assistance and Monitoring Department		



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Diosdado Macapagal Avenue corner EDSA Extension, Bay Area, Pasay City, 1302



ND No.: 2019-001 (15,16,17,18)  
Date : December 6, 2019

**NOTICE OF DISALLOWANCE**

**MR. POCHOLO J.D. PARAGAS**  
Chief Operating Officer  
Tourism Infrastructure and Enterprise Zone Authority  
6<sup>th</sup> and 7<sup>th</sup> Floors, Tower 1 Double Dragon Plaza  
DD Meridian Park, Macapagal Ave. cor. EDSA Extension  
Bay Area, Pasay City

Attention : **LEONILA G. DE PERALTA**  
Manager, Accounting Division  
Financial Services Department

We have audited the Anniversary Bonus and 13<sup>th</sup> Month Pay for CYs 2015, 2016, 2017, and 2018, and the total amount of P105,788,424.63 is disallowed in audit for lack of legal bases, broken down as follows:

Anniversary Bonus					
Check		JEV		Particulars	Amount
Date	No.	Date	No.		
May 27, 2015	Chk# 48753952	May 11, 2015	JEV-2015-05-006870	Not a milestone year as provided under AO No. 263	P 9,358,820.31
May 27, 2015	Chk# 48753952	May 27, 2015	JEV-2015-05-006222		2,957.57
May 27, 2015	Chk# 48753954	May 27, 2015	JEV-2015-05-006230		2,957.57
		May 28, 2015	JEV-2015-05-006911		257,373.00
May 29, 2015	Chk# 48753966	May 29, 2015	JEV-2015-05-006462		8,964.75
May 29, 2015	Chk# 48753971	May 29, 2015	JEV-2015-05-006468		3,255.72
May 29, 2015	Chk# 48753973	May 29, 2015	JEV-2015-05-006469		3,255.72
Jun 11, 2015	Chk# 48754065	Jun 11, 2015	JEV-2015-06-007201		3,754.14
Jun 11, 2015	Chk# 48754069	Jun 11, 2015	JEV-2015-06-007212		4,335.63
Jun 15, 2015	Chk# 48754074	Jun 15, 2015	JEV-2015-06-007250		5,804.76
Jun 15, 2015	Chk# 48754077	Jun 15, 2015	JEV-2015-06-007260		7,219.50
Jun 15, 2015	Chk# 48754078	Jun 15, 2015	JEV-2015-06-007261		3,495.31
Jun 15, 2015	Chk# 48754081	Jun 15, 2015	JEV-2015-06-007266		4,033.64
Jun 15, 2015	Chk# 48754082	Jun 15, 2015	JEV-2015-06-007267		7,592.00
Jun 15, 2015	Chk# 48754083	Jun 15, 2015	JEV-2015-06-007268		5,013.71
Jun 19, 2015	Chk# 48754118	Jun 19, 2015	JEV-2015-06-007442		1,027.45
Jun 19, 2015	Chk# 48754119	Jun 19, 2015	JEV-2015-06-007446		1,171.80
Jun 29, 2015	Chk# 48754153	Jun 29, 2015	JEV-2015-06-007827		5,804.76
Jul 16, 2015	Chk# 48754254	Jul 16, 2015	JEV-2015-07-008777		73.94
Jul 16, 2015	Chk# 48754259	Jul 16, 2015	JEV-2015-07-008803		4,335.63
Jul 16, 2015	Chk# 48754262	Jul 16, 2015	JEV-2015-07-008806		2,671.37
Jul 16, 2015	Chk# 48754263	Jul 16, 2015	JEV-2015-07-008809		2,671.37
Jul 16, 2015	Chk# 48754265	Jul 16, 2015	JEV-2015-07-008811		2,671.37
Jul 21, 2015	Chk# 48754279	Jul 21, 2015	JEV-2015-07-008978		1,027.45
Jul 24, 2015	Chk# 48754312	Jul 24, 2015	JEV-2015-07-009132		3,046.68
Jul 24, 2015	Chk# 48754313	Jul 24, 2015	JEV-2015-07-009133		1,155.12
Jul 27, 2015	Chk# 48754324	Jul 27, 2015	JEV-2015-07-009182		3,754.14
Jul 30, 2015	Chk# 48754348	Jul 30, 2015	JEV-2015-07-009370		1,155.12
Aug 3, 2015	Chk# 48754366	Aug 3, 2015	JEV-2015-08-009521		2,671.37
Aug 3, 2015	Chk# 48754367	Aug 3, 2015	JEV-2015-08-009523		3,495.31
Aug 3, 2015	Chk# 48754368	Aug 3, 2015	JEV-2015-08-009525		2,671.37
Aug 3, 2015	Chk# 48754369	Aug 3, 2015	JEV-2015-08-009526		2,671.37
Aug 3, 2015	Chk# 48754370	Aug 3, 2015	JEV-2015-08-009527		2,671.37
Aug 4, 2015	Chk# 48754371	Aug 4, 2015	JEV-2015-08-009614		9,689.00
		Aug 20, 2015	JEV-2015-08-011149		6,085.00
Aug 26, 2015	Chk# 48754522	Aug 26, 2015	JEV-2015-08-010896		4,628.04



Anniversary Bonus					
Check		JEV		Particulars	Amount
Date	No.	Date	No.		
		May 29, 2015	JEV-2015-05-006357	Not a milestone year as provided under AO No. 263.	21,806.20
		May 29, 2015	JEV-2015-05-006746		65,360.00
June 19, 2015	Chk# 48754116	June 19, 2015	JEV-2015-06-007439		2,852.20
		May 31, 2015	JEV-2015-05-210		77,266.00
		May 31, 2015	JEV-2015-045100		43,880.00
Jun 10, 2015	Chk# 49019388				17,063.99
		May 30, 2016	JEV-2016-05-006623		13,570,879.27
		May 31, 2016	JEV-2016-05-006876		19,900.41
Jun 15, 2016	Chk# 51970964	Jun 15, 2016	JEV-2016-07-009523		4,520.78
Jun 15, 2016	Chk# 51970965	Jun 15, 2016	JEV-2016-07-009524		5,915.14
		Jun 29, 2016	JEV-2016-07-010026		157.00
Sep 14, 2016	Chk# 51971301	Sep 14, 2016	JEV-2016-09-012468		7,098.00
Oct 14, 2016	Chk# 51971466	Oct 14, 2016	JEV-2016-10-014028		824.34
Oct 14, 2016	Chk# 51971467	Oct 14, 2016	JEV-2016-10-014032		2,161.00
		May 31, 2016	JEV-2016-05-007229		438,934.57
		May 30, 2017	JEV-2017-05-006795		13,810,668.00
		May 31, 2017	JEV-2017-05-006930		2,058.00
		Jun 30, 2017	JEV-2017-06-008617		1,276.00
		Nov 29, 2017	JEV-2017-11-015445		287.00
		Dec 27, 2017	JEV-2017-12-016711		7,259.96
		May 31, 2017	JEV-2017-05-007435		386,501.00
Jun 19, 2018	Chk #59875028	Jun 19, 2018	JEV-2018-06-006596		84,957.60
		Jun 29, 2018	JEV-2018-06-006958		15,659,347.22
		Jun 29, 2018	JEV-2018-06-007077		11,737.00
Jul 12, 2018	Chk# 59875130	Jul 12, 2018	JEV-2018-07-007909		17,380.00
Jul 18, 2018	Chk# 59875145	Jul 18, 2018	JEV-2018-07-008076		35,720.60
Aug 6, 2018	Chk# 59875207	Aug 6, 2018	JEV-2018-08-009079		375.00
Aug 28, 2018	Chk# 59875285	Aug 28, 2018	JEV-2018-08-009871		3,907.12
Oct 29, 2018	Chk# 59875532	Oct 29, 2018	JEV-2018-10-012247		538.86
Oct 30, 2018	Chk# 59875537	Oct 30, 2018	JEV-2018-10-012374		1,054.85
		Dec 28, 2018	JEV-2018-12-014608		(9,250.00)
		June 29, 2018	JEV-2018-06-007507		618,296.24
		June 29, 2018	JEV-2018-06-007358		48,268.50
SUBTOTAL					P 54,702,984.21

13 <sup>th</sup> Month Pay					
Check		JEV		Particulars	Amount
Date	No.	Date	No.		
		Oct 1, 2015	JEV-2015-10-013009	In excess of the limit set by E.O. No. 203 & E.O. No. 36	P 10,927,140.42
Oct 9, 2015	Chk# 48754878	Oct 9, 2015	JEV-2015-10-012957		14,439.00
		Oct 21, 2015	JEV-2015-10-013226		(11,718.00)
		Oct 21, 2015	JEV-2015-10-013227		(10,274.50)
Oct 29, 2015	Chk# 48755008	Oct 29, 2015	JEV-2015-10-013716		135.15
		Oct 29, 2015	JEV-2015-10-014005		23.85
Nov 6, 2015	Chk# 48755049	Nov 6, 2015	JEV-2015-11-014119		13,443.50
Nov 6, 2015	Chk# 48755051	Nov 6, 2015	JEV-2015-11-014123		13,443.50
Nov 6, 2015	Chk# 48755053	Nov 6, 2015	JEV-2015-11-014125		13,443.50
Nov 6, 2015	Chk# 48755054	Nov 6, 2015	JEV-2015-11-014127		13,443.50
Nov 6, 2015	Chk# 48755055	Nov 6, 2015	JEV-2015-11-014129		10,274.50
Nov 11, 2015	Chk# 48755063	Nov 11, 2015	JEV-2015-11-014282		13,443.50
Nov 11, 2015	Chk# 48755064	Nov 11, 2015	JEV-2015-11-014284		13,443.50
Nov 11, 2015	Chk# 48755065	Nov 11, 2015	JEV-2015-11-014288		13,443.50
Nov 11, 2015	Chk# 48755070	Nov 11, 2015	JEV-2015-11-014293		13,443.50
Nov 11, 2015	Chk# 48755071	Nov 11, 2015	JEV-2015-11-014297		12,522.00
Nov 11, 2015	Chk# 48755073	Nov 11, 2015	JEV-2015-11-014308		10,274.50
Nov 11, 2015	Chk# 48755074	Nov 11, 2015	JEV-2015-11-014318		13,443.50
Nov 11, 2015	Chk# 48755077	Nov 11, 2015	JEV-2015-11-014320		10,970.00
Nov 11, 2015	Chk# 48755078	Nov 11, 2015	JEV-2015-11-014322		12,522.00
Nov 11, 2015	Chk# 48755079	Nov 11, 2015	JEV-2015-11-014324		12,522.00
Nov 11, 2015	Chk# 48755080	Nov 11, 2015	JEV-2015-11-014327		10,274.50
Nov 11, 2015	Chk# 48755081	Nov 11, 2015	JEV-2015-11-014328		10,274.50
Nov 11, 2015	Chk# 48755082	Nov 11, 2015	JEV-2015-11-014329		10,274.50
Nov 13, 2015	Chk# 48755103	Nov 13, 2015	JEV-2015-11-014563		16,675.50
Nov 23, 2015	Chk# 48755112	Nov 23, 2015	JEV-2015-11-014615		12,522.00
Nov 25, 2015	Chk# 48755137	Nov 25, 2015	JEV-2015-11-014698		11,718.00
Dec 7, 2015	Chk# 48755214	Dec 7, 2015	JEV-2015-12-015329		14,439.00
		Dec 23, 2015	JEV-2015-12-016587		507.00

13 <sup>th</sup> Month Pay						
Check		JEV		Particulars	Amount	
Date	No.	Date	No.			
		Oct 30, 2015	JEV-2015-10-013958	In excess of the limit set by E.O. No. 203 & E.O. No. 36	25,887.00	
		Oct 30, 2015	JEV-2015-10-014116		320,422.61	
Nov 11, 2015	Chk# 48755066	Nov 11, 2015	JEV-2015-11-014289		11,718.00	
Oct 10, 2016	Chk# 51971434	Oct 10, 2016	JEV-2016-10-013820		29,707.57	
		Oct 12, 2016	JEV-2016-10-013642		12,813,030.00	
		Oct 14, 2016	JEV-2016-10-013715		(17,538.00)	
		Oct 25, 2016	JEV-2016-10-014125		7,945.00	
		Nov 23, 2016	JEV-2016-11-015354		(5,493.39)	
Dec 16, 2016	Chk #54861065	Dec 16, 2016	JEV-2016-12-016733		(26,887.00)	
		Dec 27, 2016	JEV-2016-12-017613		25,401.36	
		Oct 28, 2016	JEV-2016-10-014615		456,311.64	
		Oct 27, 2017	JEV-2017-10-013995		10,892,222.56	
		Dec 27, 2017	JEV-2017-12-016628		34,204.34	
		Nov 29, 2017	JEV-2017-11-015440		348,779.85	
Oct 29, 2018	Chk# 59875532	Oct 29, 2018	JEV-2018-10-012247		583.50	
Oct 30, 2018	Chk# 59875537	Oct 30, 2018	JEV-2018-10-012374		1,326.50	
		Oct 31, 2018	JEV-2018-10-012016		14,189,497.09	
		Nov 19, 2018	JEV-2018-11-012927		6,170.00	
Nov 19, 2018	Chk# 59875616	Nov 19, 2018	JEV-2018-11-013008		29,358.50	
		Nov 21, 2018	JEV-2018-11-012632		57,856.50	
Nov 23, 2018	Chk# 59875640	Nov 23, 2018	JEV-2018-11-013213		28,494.00	
		Nov 29, 2018	JEV-2018-11-013348		10,975.00	
		Nov 29, 2018	JEV-2018-11-013510		5,386.00	
		Dec 28, 2018	JEV-2018-12-014618		705.00	
Jan 31, 2019	Chk# 59875875	Dec 28, 2018	JEV-2018-12-014636		8,627.00	
Feb 1, 2019	Chk# 59875886	Dec 28, 2018	JEV-2018-12-014636		57,877.00	
		Oct 31, 2018	JEV-2018-10-012207		526,002.37	
		Oct 31, 2018	JEV-2018-10-012079		50,363.00	
SUBTOTAL					P 51,085,440.42	
TOTAL					P 105,788,424.63	

TIEZA supported the foregoing disbursements with the approval by the Office of the President (OP) for the grant of Anniversary Bonus and 13<sup>th</sup> Month Pay in favor of then Philippine Tourism Authority (PTA), citing its applicability to TIEZA being a perpetuation of the personality of PTA.

However, TIEZA cannot rely on the OP approval given to PTA as it was issued in view of Republic Act (R.A.) No. 6758, otherwise known as the Salary Standardization Law (SSL). With the advent of R.A. No. 9593, otherwise known as Tourism Act of 2009, which reorganized PTA to TIEZA, and the issuance of its Implementing Rules and Regulations (IRR), TIEZA is no longer bound by the provisions of R.A. No. 6758.

Chapter II, Section 57(b) of the IRR of R.A. No. 9593 states:

**Section 57 – Powers and Functions of the TIEZA Board.**

*The TIEZA Board of Directors, herein also referred to as the TIEZA Board, shall serve as the policy-making body of the TIEZA and shall hold and exercise the powers of a corporation as provided under the Corporation Code. Likewise, it shall perform the following functions:*

xxx

*(b) Approve the compensation, allowances, and benefits of the TIEZA officers and employees and adopt a compensation and benefits scheme which shall be comparable with the prevailing compensation plans in the private sector and which shall be exempt from Republic Act No. 6758, otherwise known as the Salary Standardization Law, as well as other laws, rules and regulations on salaries and compensations;(underscoring supplied). xxx*

Moreover, under COA Decision No. 2000-371 pertaining to benefits given at a time when PTA (now TIEZA) was still bound to follow the provisions of R.A. No. 6758, the last paragraph of the Decision's *fallo* stated:

*The Auditor is hereby advised that subsequent payments of allowances requiring presidential approval are not covered by the post facto approval which pertains to those allowances granted by PTrA for the past several years. (underscoring supplied)*

COA Decision No. 2000-371 already ruled that the subsequent payments of allowances requiring presidential approval, such as the Anniversary Bonus and 13th Month Pay disallowed therein pursuant to the power of control of the President, are not covered by the post facto approval given to PTA and a subsequent OP approval is therefore needed by TIEZA.

Thus, in the absence of appropriate OP approval, TIEZA now falls within the ambit of A.O. No. 263 and E.O. 203 relative to the grant of Anniversary Bonus and 13<sup>th</sup> Month Pay, respectively.

#### **On the Anniversary Bonus**

Administrative Order (A.O.) No. 263 provides:

*2.3 The Anniversary Bonus authorized under this Order shall be granted only during milestone years.*

*2.4 A milestone year refers to the 15th anniversary and to every fifth year thereafter.*

*2.5 Payment of the Anniversary Bonus shall be in an amount not exceeding P3,000.00 each employee provided that the employee has rendered at least one (1) year service in the same agency as of the date of the milestone year.*

TIEZA granted its officers and employees Anniversary Bonus for the CYs 2015, 2016, 2017, and 2018 which are not milestone years since said years are the 6<sup>th</sup>, 7<sup>th</sup>, 8<sup>th</sup> and 9<sup>th</sup> Anniversary of TIEZA, respectively. Thus, the said disbursements, being improper, are disallowed in audit.

#### **On the 13<sup>th</sup> Month Pay and Year-end Bonus**

Executive Order (E.O.) No. 203 dated March 22, 2016 provides for the Compensation and Position Classification System (CPCS) for Government Owned and Controlled Corporations (GOCCs) under R.A. No. 10149, otherwise known as the GOCC Governance Act of 2011, whether SSL-covered or SSL-exempt.

Item VII(2) of the said CPCS for GOCCs under R.A. No. 10149, enumerates the following Standard Allowances, Benefits and Bonuses:

*2. Standard Allowances, Benefits and Bonuses. – These refer to Fixed Cash Allowances and Fixed and Guaranteed Bonuses that are given across-the-board to Officers and Employees based on the prescribed rates for each sector. These items shall be limited to the following:*

- (a) Rice Allowance*
- (b) Clothing/Uniform Allowance*
- (c) Fixed Bonuses*

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*2.1. For All Sectors. – (a) Fixed Bonuses: Mid-year Bonus and Year-end Bonus*

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Under Section 3 of E.O. No. 203, the CPCS shall be implemented and administered by the Governance Commission for GOCCs (GCG). Thus, GCG issued CPCS Implementing Circular No. 2016-01, dated June 15, 2016, which provided the guidelines on the grant of the fixed bonuses, viz:

3.1. *The Mid-Year Bonus, which is equivalent to one (1) month basic pay as of May 15 shall be given to the qualified employee not earlier than May 15 of the current year.*

4.1. *The Year-End Bonus, which is equivalent to one (1) month basic pay as of October 31 shall be given to the qualified employee not earlier than November 15 of the current year.*

Subsequent to E.O. No. 203 and its related issuances, E.O. No. 36 took effect which suspended the CPCS under E.O. No. 203 and provided an interim compensation adjustment, specifically providing the following:

*All SSL-exempt GOCCs shall have the option to either maintain their current compensation framework or, subject to approval of the GCG, adopt the Modified Salary Schedule under EO No. 201. For GOCCs adopting the Modified Salary Schedule under EO No. 201, the following shall apply:*

xxx

*iii. A Mid-Year bonus equivalent to one (1) month basic salary shall be granted to those who have rendered at least four (4) months of satisfactory service and are still in service as of same date, to be given not earlier than May 15 of every year. The existing Year-End Bonus equivalent to one (1) month basic salary and Cash Gift at prescribed rates shall be given in November of every year. The grant of the Mid-Year and Year-End bonuses as well as the Cash Gift shall be subject to the guidelines issued by the GCG.*

*The Mid-Year and Year-End bonuses provided herein, shall be in lieu of the bonuses, allowances or incentives of similar nature that the GOCCs receive under their current compensation framework.* (Underscoring supplied)

TIEZA granted its officers and employees 13<sup>th</sup> Month Pay covering one month basic salary and other allowances for CYs 2015, 2016, 2017 and 2018 on top of the Mid-Year and Year-End as well as cash gift given each year. These are all bonuses given in excess of the limit set by E.O. No. 203 dated March 22, 2016 and E.O. No. 36 dated July 28, 2017 and thus, are disallowed in audit.

The following persons have been determined to be liable for the transactions:

Name	Position/Designation	Nature of Participation in the transaction
Rosanna M. Olgado	Manager, Administrative Services Department	Certified that all services rendered are correct, the expenses are necessary, lawful and incurred under her direct supervision, approved the payments, check signatory
Ma. Carmela LV. Marquez	Resident Manager, Zamboanga Golf Course and Beach Park	Certified that all services rendered are correct and the expenses are necessary, lawful and incurred under his/her direct supervision
Arceli C. Quijada	Sr. Corporate Accounts Analyst, Gardens of Malasag	
Josefina U. Soriano	Manager, Human Resource Services Division	
Claire S. Borja	Park Administrator, Zamboanga Golf Course and Beach Park	
Jose Mari O. Salgado	Resident Manager, Balicasag Island Dive Resort	
Juliet P. Gatmaitan	Rec. & Sports Development Officer A, Club Intramuros Golf Course	
Charisse Mae C. Polinar	Cashier, Gardens of Malasag	
Corazon R. Aranas	Job Order, Gardens of Malasag	
Katryn I. Castro	Cashier, Balicasag Island Dive Resort	
Marlon S. Prieto	Division Manager, Banaue Hotel and Youth Hostel	



Name	Position/Designation	Nature of Participation in the transaction	
Danilo M. Anota	Sports Complex Administrator, Club Intramuros Golf Course	Certified that all services rendered are correct and the expenses are necessary, lawful and incurred under his/her direct supervision	
Magdara A. Sarip	Resident Manager, Gardens of Malasag		
Rodolfo E. Ancheta	Manager, Financial Services Department	Certified that funds are available and the supporting documents are complete and proper	
Leonila G. De Peralta	Manager, Accounting Division		
Nenita M. Medina	Sr. Financial Planning Specialist		
Eva M. Yu	Manager, Budget Division		
Krystine Joy A. Godalle	Sr. Corporate Accounts Analyst, Club Intramuros Golf Course		
Mark T. Lapid	Former, Chief Operating Officer	Approved the payments and/or signed the checks.	
Fidel M. Arcenas	Former Assistant Chief Operating Officer, Administration and Finance Sector		
Joy M. Bulautan	Former Assistant Chief Operating Officer, Tourism Enterprise Zone Management and Current OIC Assistant Chief Operating Officer, Administration and Finance Sector		
Adelfo A. Mendoza III	Division Manager, Club Intramuros Golf Course		
Magdara A. Sarip	Resident Manager, Gardens of Malasag		
Guiller B. Asido	Former, Chief Operating Officer		
Pocholo JD. Paragas	Chief Operating Officer		
Racquel A. Gaerlan	Former Department Manager, Corporate Planning Department		
Ramon R. Jimenez, Jr.	Former, DOT Secretary		
Benito C. Bengzon, Jr.	Former, Alternate Chairman of the Board, DOT Undersecretary		
Silvino Q. Tejada			
Rolando Canizal			
Arturo P. Boncato Jr.			
Mario M. Bautista			
Leonardo M. Mendoza	Department Manager, Operations Department	Check Signatories	
Godofredo G. Lapuz, Jr.	Former Department Manager, Management Information Systems Department		
Florencio V. Abenes	Department Manager, Travel Tax Department		
Resurreccion L. Aspuria	Department Manager, Construction Management Department		
Jetro Nicolas F. Lozada	Assistant Chief Operating Officer, Asset Management Sector		
Nestor M. Domalanta	Former Department Manager, Project Evaluation and Planning Department, Current Assistant Chief Operating Officer, Architectural and Engineering Sector		
Niño Ruperto F. Aquino	Department Manager, TEZ Regulation Department		
Ivy V. Asetre	Former Manager, Legal Department		
Ma. Evelyn A. Francisco	Department Manager, Business Department Manager		
Juliet L. Sibi	Cashier, Gardens of Malasag		
Hernando A. Enal	Department Manager, TEZ Assistance and Monitoring Department		
Various Employees (Annex A)	Various Payees		Recipients of payment

Please direct the aforementioned persons liable to settle immediately the said disallowance. Audit disallowances not appealed within six (6) months from the receipt hereof shall become final and executory as prescribed under Section 48 and 51 of P.D. No. 1445.

  
**KARLO JOSEPH C. PASION**  
 OIC, Audit Team Leader

  
**LOURDES D. BENITEZ**  
 Supervising Auditor

**PROOF OF SERVICE OF COPEs OF ND TO PERSONS LIABLE**

<b>Name of Person Responsible</b>	<b>Position/Designation</b>	<b>Received by (Pls. print &amp; sign)</b>	<b>Date</b>
Rosanna M. Olgado	Manager, Administrative Services Department		
Ma. Carmela LV. Marquez	Resident Manager, Zamboanga Golf Course and Beach Park		
Arceli C. Quijada	Sr. Corporate Accounts Analyst, Gardens of Malasag		
Josefina U. Soriano	Manager, Human Resource Services Division		
Claire S. Borja	Park Administrator, Zamboanga Golf Course and Beach Park		
Jose Mari O. Salgado	Resident Manager, Balicasag Island Dive Resort		
Juliet P. Gatmaitan	Rec. & Sports Development. Officer A, Club Intramuros Golf Course		
Charisse Mae C. Polinar	Cashier, Gardens of Malasag		
Corazon R. Aranas	Job Order, Gardens of Malasag		
Katryn I. Castro	Cashier, Balicasag Island Dive Resort		
Marlon S. Prieto	Division Manager, Banaue Hotel and Youth Hostel		
Danilo M. Anota	Sports Complex Administrator, Club Intramuros Golf Course		
Magdara A. Sarip	Resident Manager, Gardens of Malasag		
Rodolfo E. Ancheta	Manager, Financial Services Department		
Leonila G. De Peralta	Manager, Accounting Division		
Nenita M. Medina	Sr. Financial Planning Specialist		
Eva M. Yu	Manager, Budget Division		
Krystine Joy A. Godalle	Sr. Corporate Accounts Analyst, Club Intramuros Golf Course		
Mark T. Lapid	Former, Chief Operating Officer		
Fidel M. Arcenas	Former Assistant Chief Operating Officer, Administration and Finance Sector		
Joy M. Bulautan	Former Assistant Chief Operating Officer, Tourism Enterprise Zone Management and Current OIC Assistant Chief Operating Officer, Administration and Finance Sector		
Adelfo A. Mendoza III	Division Manager, Club Intramuros Golf Course		
Magdara A. Sarip	Resident Manager, Gardens of Malasag		
Guiller B. Asido	Former, Chief Operating Officer		

<b>Name of Person Responsible</b>	<b>Position/Designation</b>	<b>Received by (Pls. print &amp; sign)</b>	<b>Date</b>
Pocholo JD. Paragas	Chief Operating Officer		
Racquel A. Gaerlan	Former Department Manager, Corporate Planning Department		
Ramon R. Jimenez, Jr.	Former, DOT Secretary		
Benito C. Bengzon, Jr.	Former, Alternate Chairman of the Board, DOT Undersecretary		
Silvino Q. Tejada	Former, Alternate Chairman of the Board, DOT Undersecretary		
Rolando Canizal	Former, Alternate Chairman of the Board, DOT Undersecretary		
Arturo P. Boncato Jr.	Former, Alternate Chairman of the Board, DOT Undersecretary		
Marco M. Bautista	Former, Alternate Chairman of the Board, DOT Undersecretary		
Leonardo M. Mendoza	Department Manager, Operations Department		
Godofredo G. Lapuz, Jr.	Former Department Manager, Management Information Systems Department		
Florencio V. Abenes	Department Manager, Travel Tax Department		
Resurreccion L. Aspuria	Department Manager, Construction Management Department		
Jetro Nicolas F. Lozada	Assistant Chief Operating Officer, Asset Management Sector		
Nestor M. Domalanta	Former Department Manager, Project Evaluation and Planning Department, Current Assistant Chief Operating Officer, Architectural and Engineering Sector		
Niño Ruperto F. Aquino	Department Manager, TEZ Regulation Department		
Ivy V. Asetre	Former Manager, Legal Department		
Ma. Evelyn A. Francisco	Department Manager, Business Department Manager		
Julief L. Sibi	Cashier, Gardens of Malasag		
Hernando A. Enal	Department Manager, TEZ Assistance and Monitoring Department		

Tourism Infrastructure and Enterprise Zone Authority  
 Payees of Anniversary Bonus and 13th Month Pay for CYs 2015 to 2018

	EMPLOYEE	TOTAL AMOUNT GRANTED	WITHHOLDING TAX	ABSENCES	AMOUNT DISALLOWED
1	ABALUS, MARICEL	66,780.70	552.77	-	66,227.93
2	ABAROA, PERLA	135,906.07	140.00	-	135,766.07
3	ABENES, FLORENCIO V.	690,548.00	129,297.52	-	561,250.48
4	ABION, JOSEPH RAY	200,692.91	13,168.95	-	187,523.96
5	ABOY, NOEL REY	133,798.66	129.40	-	133,669.26
6	ABUL, SHERIDAN CLAIRE M.	48,820.00	2,193.80	-	46,626.20
7	ACEDERA, REGINO V.	127,537.70	-	-	127,537.70
8	ACIBAL, JHELIC	132,976.70	129.40	-	132,847.30
9	ADAME, RADY	414,908.34	62,007.95	-	352,900.39
10	ADAMI, JANINA ROSE	112,222.21	-	-	112,222.21
11	ADEFUIN, PERLITA C.	562,029.00	89,217.50	-	472,811.50
12	AGBING, JOSEPHINE T.	225,818.64	18,371.35	-	207,447.29
13	AGUAS, PAUL	304,614.00	36,741.23	-	267,872.77
14	AGULAY, JERWIN JOHN	193,388.82	9,883.20	-	183,505.62
15	AGUSTIN, NATHALIA	50,862.07	-	-	50,862.07
16	ALANANO, ELLAN RHEANNE D.	28,306.88	-	-	28,306.88
17	ALARILLA, BERNARDO	267,405.86	32,006.35	-	235,399.51
18	ALBA, ZENaida M.	345,840.00	47,468.30	-	298,371.70
19	ALHAMBRA, ANGELO SANTIAGO P.	159,653.80	7,079.35	-	152,574.45
20	ALIPATO, JANET B.	150,792.00	485.10	-	150,306.90
21	ALLAN, ALEX TRAVIS, JR. H.	330,886.00	43,726.85	-	287,159.15
22	ALMACEN, MAE LYN	145,153.12	405.80	-	144,747.32
23	ALMAZAN, MA. CORAZON	299,665.00	28,721.75	-	270,943.25
24	ALVAREZ, BERNADETTE M.	331,289.00	43,847.75	-	287,441.25
25	ALVAREZ, CORNELIO C.	184,924.00	1,382.60	-	183,541.40
26	ALVAREZ, MA. TERESA C.	689,910.00	121,726.48	-	568,183.52
27	ALVAREZ, MARK ANTHONY	197,153.00	11,000.15	-	186,152.85
28	AMANG, SILVESTRE	241,858.00	14,362.20	5,493.39	222,002.41
29	AMANONCE, RAUL P.	155,894.00	-	-	155,894.00
30	AMEDO, ANNA RIZA	144,647.33	-	-	144,647.33
31	AMISOLA, KIMBERLY	89,360.64	764.00	-	88,596.64
32	AMON, EUGENE JAYSON	331,289.00	38,407.55	-	292,881.45
33	AMOROSO, JOHN CARLOS	105,388.53	-	-	105,388.53
34	ANCHETA, LETY R.	440,248.00	66,581.63	-	373,666.37
35	ANCHETA, RODOLFO E.	659,046.00	111,773.18	-	547,272.82
36	ANDAL, THELMA	278,758.00	21,046.25	-	257,711.75
37	ANDRES, MARY JANE	359,640.00	45,161.30	-	314,478.70
38	ANIES, VIDA	260,890.00	19,086.85	-	241,803.15
39	AÑONUEVO, ARTHUR	391,106.00	61,867.25	-	329,238.75
40	AÑONUEVO, GLORIA M.	194,892.00	5,995.73	-	188,896.27
41	ANOTA, DANILO M.	360,074.00	45,041.50	-	315,032.50
42	ANTHONY, AIRENE	178,085.00	4,798.35	-	173,286.65
43	ANTONIO, OSCAR J.	323,114.00	38,498.95	-	284,615.05
44	AQUINO, JAN PAUL	138,371.95	191.60	-	138,180.35
45	AQUINO, MA. CONCEPCION	183,783.00	1,802.60	-	181,980.40
46	AQUINO, NIÑO RUPERTO F.	675,420.00	126,487.68	-	548,932.32
47	ARANAS, CORAZON R.	48,746.88	-	-	48,746.88
48	ARBITRARIO, ALMA	112,838.68	-	-	112,838.68
49	ARCAYAN, JORGE	208,106.00	8,035.60	-	200,070.40
50	ARCENAS, FIDEL M.	439,164.00	41,667.20	-	397,496.80
51	ARIAS, MARY JANE B.	172,874.57	7,057.70	-	165,816.87
52	ASETRE, IVY V.	672,420.00	126,487.68	-	545,932.32
53	ASIDO, GUILLER B.	381,260.00	45,271.04	-	335,988.96
54	ASPURIA, RESURRECCION L.	689,910.00	129,297.52	-	560,612.48
55	ASUNCION, PAULINE JULIET	183,783.44	15,293.23	-	168,490.21
56	ASUZANO, JOAQUIN	147,882.00	-	-	147,882.00
57	ATUTUBO, NHEA MAE	111,811.23	-	-	111,811.23
58	AURÉ, JOSÉLITO	281,537.00	23,867.43	-	257,669.57
59	AUSTRIA, CHRISTINE GALE O.	11,089.50	-	-	11,089.50
60	AUSTRIA, MARRIAN	128,661.41	-	-	128,661.41

	EMPLOYEE	TOTAL AMOUNT GRANTED	WITHHOLDING TAX	ABSENCES	AMOUNT DISALLOWED
61.	AUSTRIA, REBECCA RUTHELLE	117,307.08	17,382.81	-	99,924.27
62.	AVELINO, ALEXIS	112,838.68	-	-	112,838.68
63.	BABOL, RHODORA	290,278.00	26,257.55	-	264,020.45
64.	BACHO, AMELITA	275,045.00	24,729.85	-	250,315.15
65.	BACSAL, MINERVA	139,945.20	3,696.40	-	136,248.80
66.	BAGAPORO, MA. GINA	82,196.00	-	-	82,196.00
67.	BAGO, MERSILITO	212,684.00	14,288.20	-	198,395.80
68.	BAKIAN, REYNALDO G.	136,502.00	-	-	136,502.00
69.	BALADAD, SHIRLEY C.	115,997.26	-	-	115,997.26
70.	BALAORO, RENE R.	174,772.00	4,480.80	-	170,291.20
71.	BALDICAÑAS, ANTHONY	136,728.03	140.00	-	136,588.03
72.	BALINGTON, REGINA	349,417.00	46,340.35	-	303,076.65
73.	BALLENER, MARIA KRYSTEL	132,154.74	129.40	-	132,025.34
74.	BALUBAR, ANGELICA	46,440.74	-	-	46,440.74
75.	BALUYOT, ARIANNE O.	31,010.00	-	-	31,010.00
76.	BANAAG, MICHAEL	18,009.54	-	-	18,009.54
77.	BANTA, EDMUNDO	26,713.70	-	-	26,713.70
78.	BARGO, JERALYN	131,949.25	129.40	-	131,819.85
79.	BARRACA, RUBY AMOR	72,505.96	2,783.89	-	69,722.07
80.	BARRAMEDA, SANTIAGO B.	128,332.20	-	-	128,332.20
81.	BASTO, EZRA NICOLE C.	133,593.17	129.40	-	133,463.77
82.	BAUTISTA, EDWIN V.	281,537.00	25,769.33	-	255,767.67
83.	BAUTISTA, MANOLO JR. C.	172,874.57	7,057.70	-	165,816.87
84.	BAUYON, KING JOHN JOSHUA	49,087.75	-	-	49,087.75
85.	BAYANI, EMMANUEL LUIS	167,387.68	7,967.75	-	159,419.93
86.	BAYOT, ANNA LEAH R.	549,257.66	80,579.07	-	468,678.59
87.	BECHAYDA, JOSE JR. T.	471,437.40	95,795.70	-	375,641.70
88.	BELMONTE, NESTOR	126,107.60	-	-	126,107.60
89.	BENEDICTO, RACHEL	323,654.00	35,130.88	-	288,523.12
90.	BENNER, ZARAH	145,153.12	405.80	-	144,747.32
91.	BERJUEGA, CHARISSE	52,448.00	2,334.40	-	50,113.60
92.	BERNAL, LEOBELITO	323,114.00	38,498.95	-	284,615.05
93.	BIOLENA, ANGELINA C.	163,492.00	727.00	-	162,765.00
94.	BIOLENA, MHARGOT	114,437.00	22,233.70	-	92,203.30
95.	BOADO, ERVIN A.	428,962.00	70,200.40	-	358,761.60
96.	BOADO, MA. LILIAN THERESE	225,818.64	18,371.35	-	207,447.29
97.	BOADO, MARY MARGARETTE	112,838.68	-	-	112,838.68
98.	BORJA, CLAIRE S.	256,776.00	54,425.60	-	202,350.40
99.	BORROMEO, SHEENA C.	243,838.88	25,176.59	-	218,662.29
100.	BOTIWEY, SHEENA ANJELI	46,884.60	5,742.30	-	41,142.30
101.	BUAN, MADYLAINE KRIZIA	72,026.00	2,949.60	-	69,076.40
102.	BULAUTAN, JOY M.	853,628.00	169,085.24	-	684,542.76
103.	BUSTAMANTE-SALAPARE, ELMA RAISSA	136,728.03	140.00	-	136,588.03
104.	CABUDOC, EMILYN P.	243,838.88	25,176.59	-	218,662.29
105.	CABUDOC, VENERANDO	268,755.00	31,653.78	-	237,101.22
106.	CABUSORA, MARIA TERESITA A.	369,997.00	52,370.35	-	317,626.65
107.	CACHUELA, ALELINA C.	259,930.00	16,043.60	-	243,886.40
108.	CAGANDA, AMELITA	560,091.00	87,870.74	-	472,220.26
109.	CALAOR, PAOLO CLINT	70,894.06	129.40	-	70,764.65
110.	CALASICAS, ERICKA	49,459.74	-	-	49,459.74
111.	CALUYA, MIKHAEL BRYAN G.	243,838.88	25,176.59	-	218,662.29
112.	CAMPOS, MOONETTE	149,671.62	5,206.00	-	144,465.62
113.	CANIESO, ARIEL T.	193,926.56	11,000.15	-	182,926.41
114.	CANLAS, LORAINA A.	147,721.00	-	-	147,721.00
115.	CANO, MARY ANN C.	299,800.00	25,874.58	-	273,925.42
116.	CANO, RACHEL ANN	229,542.00	18,371.35	-	211,170.65
117.	CAPAYAS, ROSANNA C.	259,228.00	16,768.20	-	242,459.80
118.	CAPINO, ANA JOBELLE	179,826.72	7,978.10	-	171,848.62
119.	CARAIG, CARISSA	70,454.15	1,179.69	-	69,274.46
120.	CARANAY, LAHREN LEE	243,838.88	25,176.59	-	218,662.29
121.	CARDENAS, CARINA	132,154.74	129.40	-	132,025.34
122.	CARIAGA, EMILY T.	331,289.00	43,847.75	-	287,441.25
123.	CARIDO, L.A. M.	122,214.72	4,094.50	-	118,120.22



	EMPLOYEE	TOTAL AMOUNT	WITHHOLDING	ABSENCES	AMOUNT
		GRANTED	TAX		DISALLOWED
124	CARPIO, RUBEN	256,674.00	15,359.05	-	241,314.95
125	CASTELLANO, MA. CELIA MAJORIE	260,570.00	19,006.85	-	241,563.15
126	CASTILLO, ARIEL T.	108,146.00	-	-	108,146.00
127	CASTILLO, GUILLAN	186,023.02	7,339.50	-	178,683.52
128	CASTILLO, MARIA JEANETTE	28,522.00	-	-	28,522.00
129	CASTRO, KATHRYN I.	180,460.00	2,246.00	-	178,214.00
130	CATALAN, MARY CATHERINE	100,279.12	343.60	-	99,935.52
131	CATBAGAN, DOMINADOR	410,423.00	64,599.55	-	345,823.45
132	CATU, AILEEN	229,542.00	18,371.35	-	211,170.65
133	CAUNIN, SUNSHINE RHINA	86,824.25	-	-	86,824.25
134	CAYAS, NOEL M.	134,658.00	-	-	134,658.00
135	CELENDRO, PATRICIO JR. S.	391,575.00	62,007.95	-	329,567.05
136	CENIDOZA, ALDEN	107,548.00	-	-	107,548.00
137	CHUA, ANJO CARMELO	162,985.68	8,443.40	-	154,542.28
138	CHY, AGUSTIN JR.	43,523.20	-	-	43,523.20
139	CLARITO, RONILYN	193,926.56	12,806.65	-	181,119.91
140	CLEOFAS, RONALDO	304,986.00	34,881.03	-	270,104.97
141	COMAINGKING, DIMPLE PALM	38,632.12	-	-	38,632.12
142	CONCEPCION, ARTHUR M.	391,106.00	62,562.84	-	328,543.16
143	CONCHA, ARWIN P.	11,089.50	-	-	11,089.50
144	CORTES, MERLE	226,234.00	11,916.61	84.70	214,232.69
145	COSTES, VICENTE	409,823.00	64,509.55	-	345,313.45
146	CRISOSTOMO, KRIS CRISTOPHERSON T.	144,436.80	1,212.85	-	143,223.95
147	CRUZ, ALBERTO B.	239,882.00	11,966.05	-	227,915.95
148	CRUZ, ANGELITA L.	409,797.00	64,501.75	-	345,295.25
149	CRUZ, ARTHUR	281,192.00	25,950.93	-	255,241.07
150	CRUZ, BUMBO	78,932.10	13,474.77	-	65,457.33
151	CRUZ, LOVERINA	95,242.10	8,663.65	-	86,578.45
152	CRUZ, NOEMI	90,422.71	8,061.51	-	82,361.20
153	CRUZ, RAINIER	144,742.14	4,386.20	-	140,355.94
154	CUCHAPIN, PRISCILLA	323,114.00	38,498.95	-	284,615.05
155	CUMPAS, ROSEMARIE	323,114.00	38,498.95	-	284,615.05
156	DALOGDOG, WINSTON S.	189,901.00	4,055.60	-	185,845.40
157	DAMASCO, RHONANTE MARTIN A.	264,451.92	34,625.04	-	229,826.88
158	DANOFRATA, LOUISE ALYANNA	75,383.95	-	-	75,383.95
159	DAZON, CRISANTO C.	391,575.00	62,007.95	-	329,567.05
160	DE CASTRO, CATHRIN MARGOT M.	112,470.10	-	-	112,470.10
161	DE GUZMAN, MARCELINA P.	184,924.00	1,382.60	-	183,541.40
162	DE LARA, MELISSA T.	287,690.96	42,355.59	-	245,335.37
163	DE LEON, RENATO S.	90,255.00	-	-	90,255.00
164	DE PERALTA, LEONILA G.	562,269.00	89,250.50	-	473,018.50
165	DEL ROSARIO, ELEAZAR	323,474.00	31,347.38	-	292,126.62
166	DEL ROSARIO, EVELYN A.	259,690.00	14,598.88	4,988.08	240,103.04
167	DEL ROSARIO, REYNALDO R.	163,049.00	1,793.00	-	161,256.00
168	DELA CRUZ, DONNA	241,858.00	14,362.20	-	227,495.80
169	DELA CRUZ, JAYSON R.	117,546.90	-	-	117,546.90
170	DELA CRUZ, RAQUEL S.	548,841.00	87,974.90	-	460,866.10
171	DELA ROSA, MA. CECILIA C.	130,670.82	5,584.75	-	125,086.07
172	DELFIN, PRINCESS CHARLOTTE	131,332.78	129.40	-	131,203.38
173	DELVO, JOSEPHINE	229,542.00	18,371.35	-	211,170.65
174	DEMOL, RANDULF JOSEPH	66,470.60	490.75	-	65,979.85
175	DIAZ, JOANNA MAY	147,619.00	2,582.10	-	145,036.90
176	DIAZ, JOSE	224,314.00	12,473.40	-	211,840.60
177	DIAZ, LEAH ANN	199,400.12	20,024.75	-	179,375.37
178	DIMALANTA, RONNIE	33,935.88	-	-	33,935.88
179	DIMARUCUT, JESSICA LAHARA	162,985.68	8,443.40	-	154,542.28
180	DIKNO, MARINELLE	229,542.00	18,371.35	-	211,170.65
181	DIOLA, CZARINA MARIE	43,964.75	-	-	43,964.75
182	DIONALDO, ANDRONICO G.	143,640.00	3,224.80	-	140,415.20
183	DIVINA, ANDREA CAMILLE	131,949.25	129.40	-	131,819.85
184	DIZON, ELAINE P.	299,665.00	28,721.75	-	270,943.25
185	DOMALANTA, NESTOR JR. M.	280,935.24	42,031.21	-	238,904.03
186	DOMALANTA, NESTOR M.	788,007.00	152,306.92	-	635,700.08

	EMPLOYEE	TOTAL AMOUNT	WITHHOLDING	ABSENCES	AMOUNT
		GRANTED	TAX		DISALLOWED
187	DOMINGO, JOHN	341,861.00	50,511.30	-	291,349.70
188	DOMONDON, JAZZELE	64,907.00	-	-	64,907.00
189	DUA, RUDYMA	224,314.00	11,383.20	-	212,930.80
190	DULCE, MA. TERESA	42,604.00	-	-	42,604.00
191	DUMADAG, CATHERINE JOY	241,858.00	15,173.20	-	226,684.80
192	DUQUIATAN, RAZZEL	88,757.76	-	-	88,757.76
193	DY, EVANGELINA R.	241,562.00	15,099.20	-	226,462.80
194	EDUARTE, TOMAS I.	160,230.84	4,020.22	932.50	155,278.12
195	ELEMO, FRANCES DESIREE V.	209,218.64	15,227.38	-	193,991.26
196	ENAL, HERNANDO A.	689,910.00	129,297.52	-	560,612.48
197	ENDERIO, AMELITA	323,114.00	38,498.95	-	284,615.05
198	ENRIQUEZ, WINNIE	145,554.88	-	-	145,554.88
199	ERO, ALVIN	40,037.44	-	-	40,037.44
200	ESPADILLA, JOVY	65,165.00	-	-	65,165.00
201	ESPALDON, AL CONRAD	523,463.50	79,224.90	-	444,238.60
202	ESPINOSA, ANNAVI	147,619.00	386.00	-	147,233.00
203	ESQUIBEL, MA. DOLORES E.	105,874.00	-	-	105,874.00
204	ESTACIO, DANTE	323,354.00	38,531.95	-	284,822.05
205	ESTEBAN, ARSENIA C.	224,612.00	9,076.75	-	215,535.25
206	ESTELLA, JOHN PAUL	91,347.60	-	-	91,347.60
207	ESTILLORE, MARILYN	409,703.00	64,500.55	-	345,202.45
208	ESTOQUE, JAMES RYAN	134,620.62	129.40	-	134,491.22
209	ESTOZO, LOU MIKKO CHARMAIGNE	132,976.70	129.40	-	132,847.30
210	ESTRELLA, AIREEN A.	167,593.74	8,727.90	-	158,865.84
211	FABULAR, ABIGAIL	209,218.64	14,288.20	-	194,930.44
212	FAJARDO, BERNARDO	136,348.88	2,334.40	-	134,014.48
213	FAYLOGA, RONNIE	224,314.00	18,955.95	-	205,358.05
214	FERNANDEZ, DARREN	97,106.12	26,893.58	-	70,212.54
215	FERNANDEZ, MARIO C.	165,460.00	13,496.00	-	151,964.00
216	FLORES, CONCEPCION C.	163,586.00	27.90	-	163,558.10
217	FLORES, JOSIE	105,388.53	-	-	105,388.53
218	FLORORITA, MARGARITA N.	120,915.00	-	-	120,915.00
219	FLORORITA, MICHAEL LOUIS	289,200.45	52,135.58	-	237,064.87
220	FONSECA, NERISSA JANE P.	197,956.22	12,938.17	-	185,018.05
221	FRANCISCO, MA. EVELYNE A.	689,910.00	129,297.52	-	560,612.48
222	FRANCISCO, ROSARIO C.	281,537.00	26,455.75	-	255,081.25
223	FRIA, CARLOS F.	134,658.00	-	-	134,658.00
224	GAERLAN, RACQUEL A.	693,798.00	105,238.38	-	588,559.62
225	GALAM, JOHN RABII G.	66,989.74	-	-	66,989.74
226	GALANG, TERESA D.	242,408.00	25,245.25	-	217,162.75
227	GALI, JENNIFER	112,427.70	-	-	112,427.70
228	GALIMBA, JOHN MICHAEL M.	178,789.71	6,275.80	12,329.78	160,184.13
229	GALISTE, JONATHAN	173,412.31	7,057.70	-	166,354.61
230	GARCIA, MARCOS	105,629.40	-	-	105,629.40
231	GARCIA, MARIA THERESA	225,818.64	18,371.35	-	207,447.29
232	GARCIA, RUBY ANN	58,134.48	-	-	58,134.48
233	GASATAN, RODRIGO IGNACIO C.	241,858.00	14,362.20	-	227,495.80
234	GASMIN, SEVERINO JR. A.	107,480.00	-	-	107,480.00
235	GATCHALIAN, LEIZL S.	176,101.01	12,664.93	-	163,436.08
236	GATMAITAN, JULIET P.	206,021.00	6,091.40	-	199,929.60
237	GIMENA, MARIFAITH	65,423.00	62.20	-	65,360.80
238	GO, MARIA CATHERINE GRACE	137,139.01	10.60	-	137,128.41
239	GO, MARIA ELENA O.	337,006.00	45,469.00	-	291,537.00
240	GOBENCIONG, RENE B.	145,204.00	226.70	-	144,977.30
241	GODALLE, KRYSTINE JOY A.	183,709.50	9,813.40	-	173,896.10
242	GODOY, NICETAS	349,417.00	46,340.35	-	303,076.65
243	GOMEZ, RODEL	38,632.12	-	-	38,632.12
244	GONZALES, NENITA	304,986.00	34,881.03	-	270,104.97
245	GOROSIN, DONILLE	137,139.01	483.60	-	136,655.41
246	GUILLERMO, FE D.	170,932.00	3,168.70	-	167,763.30
247	GULANGAN, ELLEONOR G.	53,020.00	3,448.80	-	49,571.20
248	GULDE, EVA REINA	63,379.28	510.38	-	62,868.90
249	GUTIERREZ, NOLI P.	145,047.00	-	-	145,047.00

	EMPLOYEE	TOTAL AMOUNT	WITHHOLDING	ABSENCES	AMOUNT
		GRANTED	TAX		DISALLOWED
250	HARDING, MARY CATHERINE	44,874.00	62.20	-	44,811.80
251	HUSAIN, TED ANGELO	213,717.72	24,092.95	-	189,624.77
252	IGNACIO, LUCY ANN	105,388.53	-	-	105,388.53
253	IMBOC, RUTH	110,525.78	-	-	110,525.78
254	INITORIO, FRANCIS THEODORE	188,738.98	46,668.54	-	142,070.44
255	INOT, MARIA FE B.	11,089.50	-	-	11,089.50
256	IRIZARE, IRIZ MAE	45,245.28	-	-	45,245.28
257	ISIP, MARLA PATRIZZIA	131,332.78	129.40	-	131,203.38
258	ISLA, MARIE	191,099.88	10,518.90	-	180,580.98
259	JAGORILES, MELVIN	9,317.16	-	-	9,317.16
260	JANAYON, FAITH JOY	168,354.00	2,297.90	-	166,056.10
261	JERUSALEM, PEPE K.	134,802.00	-	-	134,802.00
262	JUMDAIN, AL-RAYYAN	112,838.68	-	-	112,838.68
263	KARIKITAN, MARIE JOYCE	105,388.53	-	-	105,388.53
264	KING, GEORGE R.	127,403.70	-	-	127,403.70
265	KUAN, ARNULFO	258,426.00	16,425.90	-	242,000.10
266	LABANANCIA, LOURDES ANNE S.	131,208.56	7,391.25	-	123,817.31
267	LACSON, MA. MERCEDES C.	409,703.00	57,000.55	-	352,702.45
268	LADRINGAN, CESAR JR.	298,665.96	36,915.39	-	261,750.57
269	LAGROSAS, PAQUITO JR.	137,139.01	140.00	-	136,999.01
270	LAPID, KAY FRANZ	186,488.00	10,166.50	-	176,321.50
271	LAPID, MARK T.	209,386.00	25,612.64	-	183,773.36
272	LAPUZ, GODOFREDO G., JR.	689,910.00	129,156.40	-	560,753.60
273	LAPUZ, SANDRA S.	349,417.00	46,340.35	-	303,076.65
274	LARANAS, BELINDA D.	323,222.00	35,037.88	-	288,184.12
275	LAROYA, NORIDA	229,542.00	18,371.35	-	211,170.65
276	LAT, APOLINARIO M.	184,924.00	3,232.60	-	181,691.40
277	LATAYAN, ELMER BRYAN	134,415.13	129.40	-	134,285.73
278	LAUS, PAUL TRISTAN	97,142.00	8,656.95	-	88,485.05
279	LAVINA, MA. LYN	193,388.82	11,328.40	-	182,060.42
280	LEJANO, MELODY R.	193,926.56	12,806.65	-	181,119.91
281	LIM, ALLEN ANGELO	118,181.42	-	-	118,181.42
282	LIM, ARIEL JOSEPH M.	146,633.00	-	-	146,633.00
283	LIMBACO, IAN LOU	193,926.56	12,806.65	-	181,119.91
284	LIMBOY, ALEX	128,332.20	853.90	-	127,478.30
285	LIMBOY, ERIC	128,332.20	-	-	128,332.20
286	LINSAG, MARK TIMOTHY	224,084.08	18,571.70	-	205,512.38
287	LORETO, ARTURO B.	187,680.00	3,251.95	-	184,428.05
288	LORICO, EDGARDO III	143,027.74	454.90	211.86	142,360.98
289	LOZADA, JETRO NICOLAS F.	801,000.00	155,586.88	-	645,413.12
290	LUCIANO, ROBIN JERICO	175,832.14	12,595.13	-	163,237.01
291	LUMBAO, CHARISSE O.	73,823.40	-	-	73,823.40
292	LUNAR, ERWIN M.	155,554.00	1,141.10	-	154,412.90
293	LUPAE, JOVY	47,468.19	-	-	47,468.19
294	LUSUEGRO, JOY	281,537.00	23,867.43	-	257,669.57
295	LYTTLE, PATRICK DANIEL JR.	96,635.00	8,580.90	-	88,054.10
296	MAALA, MARICEL	112,427.70	-	-	112,427.70
297	MAAT, ROSE NIÑA	199,400.12	20,024.75	-	179,375.37
298	MACABENTA, MA. CRISTINA	193,850.00	4,774.60	-	189,075.40
299	MACADANGDANG, AILEEN	391,575.00	62,007.95	-	329,567.05
300	MACADO, CHERY GIL Y.	11,089.50	-	-	11,089.50
301	MACALALAD, JEOFFREY	549,257.66	88,079.07	-	461,178.59
302	MACALINAO, FLORDELIZA T.	167,387.68	5,288.25	-	162,099.43
303	MACARANAS, SHERRY L E.	154,211.88	3,566.15	-	150,645.73
304	MAGAT, JUSTINO, JR.	77,861.00	-	-	77,861.00
305	MAGDARAOG, RHODA	144,742.14	319.90	-	144,422.24
306	MAGDASOC, ANGELITO	118,181.42	-	-	118,181.42
307	MAGDAYAO, INOCENCIA	85,621.70	5,489.57	-	80,132.13
308	MAGOS, JANICE	162,631.84	7,339.50	-	155,292.34
309	MAGPANTAY, HECTOR H.	153,225.00	-	-	153,225.00
310	MAGPANTAY, MINERVA Q.	224,314.00	12,875.15	-	211,438.85
311	MAGSINO, MYLENE A.	391,575.00	62,007.95	-	329,567.05
312	MALANO, KATE MICHELLINE S.	215,669.16	8,484.60	-	207,184.56

	EMPLOYEE	TOTAL AMOUNT	WITHHOLDING	ABSENCES	AMOUNT
		GRANTED	TAX		DISALLOWED
313	MALDONADO, DONALDO	264,738.75	47,087.45	-	217,651.30
314	MALUMAY, PEARL JOY	145,153.12	405.80	-	144,747.32
315	MAMALIAS, MYRNA	226,234.00	12,236.50	-	213,997.50
316	MANABAT, NOEL	409,823.00	64,509.55	-	345,313.45
317	MANALANG, HEIDI B.	272,649.83	38,545.58	-	234,104.25
318	MANAPAT, LOURDES ANNE	62,718.00	5,415.40	-	57,302.60
319	MANGALINO, EDNA	561,969.00	89,217.50	-	472,751.50
320	MANGIO, MARK ALDRICH	131,332.78	129.40	-	131,203.38
321	MANINGAS, TRIXIE JUANITA	349,014.00	46,219.45	-	302,794.55
322	MANUEL, TRISTAN	162,985.68	8,443.40	-	154,542.28
323	MARAAI, DANILO	31,194.00	-	-	31,194.00
324	MARIANO, MARY JANE	50,088.00	-	-	50,088.00
325	MARQUEZ, MA. CARMELA L.	409,234.00	99,123.04	-	310,110.96
326	MARQUEZ, MICHAEL L.	165,888.12	443.00	-	165,445.12
327	MARTINEZ, MA. GINA	349,477.00	46,340.35	-	303,136.65
328	MARTINEZ, MA. ISABEL	331,289.00	43,847.75	-	287,441.25
329	MATEO, ANA RUTH L.	396,575.00	63,257.95	-	333,317.05
330	MATIAS, JONATHAN	147,560.00	-	-	147,560.00
331	MEDEL, MANASSES L.	136,522.54	140.00	-	136,382.54
332	MEDELLIN, ROSHELLE MARIE	133,798.66	129.40	-	133,669.26
333	MEDILO, NANCY	260,890.00	19,086.85	-	241,803.15
334	MEDINA, NENITA R.	349,635.00	50,938.73	-	298,696.27
335	MENDEZ, MARY GRACE S.	285,817.00	40,113.90	-	245,703.10
336	MENDIOLA, ALAN	80,661.00	-	-	80,661.00
337	MENDOZA, ADELFO III	543,294.00	86,560.80	-	456,733.20
338	MENDOZA, ANTHONY	331,289.00	37,717.85	-	293,571.15
339	MENDOZA, JOSEPH BRYAN	172,874.57	7,057.70	-	165,816.87
340	MENDOZA, LEO MALCOLM B.	243,838.88	31,593.64	-	212,245.24
341	MENDOZA, LEONARDO M.	671,782.00	98,598.20	-	573,183.80
342	MENDOZA, RODA V.	243,838.88	25,176.59	-	218,662.29
343	MENIA, RENATO P.	45,682.00	851.40	-	44,830.60
344	MERCADO, CHRISTINE ANN	260,136.00	16,098.10	-	244,037.90
345	MERCADO, REGINALD	315,103.00	39,678.45	-	275,424.55
346	MERINO, KATE BERNADETTE A.	136,522.54	10.60	-	136,511.94
347	MILANES, QUERUBIN D.	71,714.16	-	5,907.16	65,807.00
348	MOLO, ROBERT D.	184,924.00	3,232.60	-	181,691.40
349	MONARCA, ROY	331,289.00	43,847.75	-	287,441.25
350	MONASTRIAL, EVELYN	147,721.00	454.90	-	147,266.10
351	MONLEON, BELEN	279,498.00	21,180.25	-	258,317.75
352	MONTALVO, MAE FLOR	141,874.39	5,206.00	-	136,668.39
353	MONTEAGUDO, GERALD	233,884.00	14,070.15	-	219,813.85
354	MONTEGRANDE, MARIA ELSA U.	180,460.00	2,246.00	-	178,214.00
355	MONTEJO, GRETCHEN LEAH	151,416.64	9,450.75	-	141,965.89
356	MURILLO, SHERRY ANN	70,454.15	1,179.69	-	69,274.46
357	NALUPA, EDGAR A.	105,874.00	-	-	105,874.00
358	NAPERI, DENNIS	180,671.80	8,994.03	-	171,677.77
359	NATIVIDAD, NOEL I.	145,047.00	-	-	145,047.00
360	NAVARRO, MHARGOT	129,401.88	2,942.89	-	126,458.99
361	NEBREJA, CHENNY	111,811.23	-	-	111,811.23
362	NUESCA, ROMULO JR., C.	15,505.00	-	-	15,505.00
363	NUNAG, GLAIZE CAMILLE	175,832.14	12,595.13	-	163,237.01
364	OCAMPO, CHRISTIANNE D.	15,505.00	-	-	15,505.00
365	OCAMPO, CRISTETO	391,575.00	62,007.95	-	329,567.05
366	OCAMPO, JANETH CHRISTINE	341,095.76	60,267.80	-	280,827.96
367	ODIAMAR, MARIA MELIZA	241,858.00	14,362.20	-	227,495.80
368	OGLOS, DIOSCORO F.	281,537.00	23,867.43	-	257,669.57
369	OLEGARIO, DENESSE	223,370.28	14,355.80	-	209,014.48
370	OLGADO, GENERIZA S.	267,702.46	39,616.71	3,355.47	224,730.28
371	OLGADO, ROSANNA M.	690,788.00	121,663.68	-	569,124.32
372	OLLER, GREGORY	543,841.00	86,724.90	-	457,116.10
373	OMAGA, ARIANNE	35,210.70	-	-	35,210.70
374	OMAMPO, ROSALINDA O.	331,289.00	38,407.55	-	292,881.45
375	ORENCIA, MA. VICTORIA	391,575.00	54,507.95	-	337,067.05

	EMPLOYEE	TOTAL AMOUNT	WITHHOLDING	ABSENCES	AMOUNT
		GRANTED	TAX		DISALLOWED
376	ORIONDO, ANTONIO MARI	543,294.00	79,060.80	-	464,233.20
377	OYALES, MERCEDITA	143,665.68	3,391.60	-	140,274.08
378	PACELAN, LEILANI M.	155,887.20	2,499.40	-	153,387.80
379	PACIS, NONA	410,033.00	57,035.05	-	352,997.95
380	PADAY, REYNOSA JANE	225,818.64	18,371.35	-	207,447.29
381	PAGAL, JOSEPHINE C.	409,703.00	64,500.55	-	345,202.45
382	PALACAY, REYNA	241,858.00	14,362.20	-	227,495.80
383	PALATTAO, MITZE	147,721.00	2,748.83	-	144,972.17
384	PALLERA, MICHELLE	28,878.00	-	-	28,878.00
385	PALMA, HERBERT	63,989.80	-	-	63,989.80
386	PALOMIQUE, ERMINA	391,106.00	61,867.25	-	329,238.75
387	PALTENG, MICHAEL R.	119,136.00	-	-	119,136.00
388	PANALIGAN, ROMEO	323,354.00	38,531.95	-	284,822.05
389	PANDATO, MARGARETTE	131,743.76	129.40	-	131,614.36
390	PANGAN, GLENNON	183,171.76	14,601.25	-	168,570.51
391	PANGANIBAN, CRYSTEL JOY	173,143.44	7,057.70	-	166,085.74
392	PANGANIBAN, LENDIEL MARIE	131,949.25	129.40	-	131,819.85
393	PANGANIBAN, OWENN R.	172,874.57	7,057.70	-	165,816.87
394	PANGANIBAN, VICTORIA	299,665.00	23,414.83	-	276,250.17
395	PANGILINAN, BERNADETTE L.	272,649.83	40,808.08	-	231,841.75
396	PARAGAS, POCHOLO JOSELITO D.	391,397.76	100,520.40	-	290,877.36
397	PARTOLAN, ANIVERSARIO	330,886.00	39,865.13	-	291,020.87
398	PASCUAL, CRESENCIO S.	197,384.00	5,733.10	-	191,650.90
399	PASCUAL, JOSEPHINE V.	190,431.25	11,000.15	-	179,431.10
400	PASIA, EMILIA	224,314.00	12,875.15	-	211,438.85
401	PATAWARAN, PETER	96,635.00	8,428.80	4,082.15	84,124.05
402	PE, WILLIAM	47,971.50	-	-	47,971.50
403	PECO, GLORY HOPE M.	243,838.88	25,176.59	-	218,662.29
404	PEÑA, AMANDO JR.	241,562.00	14,288.20	-	227,273.80
405	PERAS, GERARD	142,782.64	1,803.00	-	140,979.64
406	PERCELA, ABIGAIL R.	287,305.29	36,915.39	-	250,389.90
407	PEREZ, AIMEE U.	241,858.00	15,173.20	-	226,684.80
408	PEREZ, MICHAEL JOSEPH	145,153.12	405.80	-	144,747.32
409	PILAPIL, GERALDINE	223,369.00	11,566.65	-	211,802.35
410	PIMENTEL, CHARINA	137,139.01	140.00	-	136,999.01
411	PIOG, HENRY P.	89,460.00	18,047.50	-	71,412.50
412	PIOQUINTO, ALEX	163,987.44	8,017.28	-	155,970.16
413	PLARISAN, KHRISTIAN	179,826.72	10,706.10	-	169,120.62
414	POLINAR, CHARISSA MAE C.	146,630.80	2,193.80	-	144,437.00
415	POLINTAN, MA. KRYSTINA C.	227,372.40	27,577.78	-	199,794.62
416	PONTIGA, DAVID JOHN	185,432.00	18,031.80	-	167,400.20
417	PRIETO, MARLON	561,422.00	89,053.40	-	472,368.60
418	PULIDO, VINCENT ANDREW D.	141,023.20	-	-	141,023.20
419	QUEZON, SHANGRILA C.	479,325.00	103,644.45	-	375,680.55
420	QUIAMBAO, MARILOU J.	287,370.34	25,034.10	-	262,336.24
421	QUIDONG, WILMER	133,798.66	129.40	-	133,669.26
422	QUIJADA, ARCELI DOLOROSA C.	193,926.56	6,415.40	-	187,511.16
423	QUINAHAN, MA. ZENaida	543,841.00	86,724.90	-	457,116.10
424	QUINDARA, GLORIA G.	281,192.00	26,352.25	-	254,839.75
425	QUINTINO, ELLAINE	129,114.72	3,696.40	-	125,418.32
426	QUITORIANO, ARMAN	323,222.00	38,453.35	-	284,768.65
427	QUITORIANO, JOCELYN	323,114.00	35,070.88	-	288,043.12
428	RACOMA, FLORIDE I.	143,950.00	117.20	-	143,832.80
429	RAFANAN, JAZZELE	43,769.37	-	-	43,769.37
430	RAGAS, GLENDA	322,982.00	35,007.88	-	287,974.12
431	RAMOS, EVANGELINE S.	136,546.48	5,206.00	-	131,340.48
432	RAMOS, JOSE RAMON L.	436,778.00	57,463.85	-	379,314.15
433	RAVENA, SHARON JOY	105,388.53	-	-	105,388.53
434	RAYNALDO, JOEY P.	147,866.00	-	-	147,866.00
435	REFUGIO, GRACITA A.	331,289.00	43,847.75	-	287,441.25
436	REFUGIO, LORENZO I.	134,658.00	-	-	134,658.00
437	REYNOSO, ALTHEA MARIZ A.	217,700.61	20,336.92	-	197,363.69
438	RICASA, EVELYN G.	209,218.64	15,099.20	-	194,119.44



	EMPLOYEE	TOTAL AMOUNT	WITHHOLDING	ABSENCES	AMOUNT
		GRANTED	TAX		DISALLOWED
439	RIVERA, ANTONIO S., JR.	163,175.00	679.90	-	162,495.10
440	RIVERA, MICHELLE	157,211.88	31,362.63	-	125,849.25
441	RODRIGUEZ, EMERSON	108,265.39	-	-	108,265.39
442	ROMERA, RAQUEL	129,072.39	-	-	129,072.39
443	RONQUILLO, ELIZABETH T.	173,682.00	-	-	173,682.00
444	RONQUILLO, WILMA	229,542.00	18,371.35	-	211,170.65
445	ROSAL, CHARESS R.	182,634.02	8,817.92	-	173,816.10
446	ROSALEJOS, CHERILYN	331,289.00	43,847.75	-	287,441.25
447	RUBIO, SHYRA	103,950.10	-	-	103,950.10
448	RULLAN, MERLITA	349,417.00	46,340.35	-	303,076.65
449	SABALLO, MELVIE	241,858.00	15,173.20	-	226,684.80
450	SABITSANA, MICHELLE P.	232,804.00	12,743.40	-	220,060.60
451	SACLOLO, MA. CECILIA	281,537.00	25,769.33	-	255,767.67
452	SADSAD, LUDIVINA R.	170,059.56	6,175.04	-	163,884.52
453	SAGUN, NOEL	178,608.00	6,893.40	19,250.64	152,463.96
454	SAGURAN, JESSIE	236,440.00	24,050.50	-	212,389.50
455	SALAN, EDEN V.	13,112.00	-	-	13,112.00
456	SALALILA, FE EMIELYN	224,040.00	12,806.65	-	211,233.35
457	SALAZAR, ROLANDO B.	114,686.70	-	-	114,686.70
458	SALGADO, JOSE MARI	187,732.00	16,664.40	-	171,067.60
459	SALINAS, AMADO III L.	128,650.00	-	-	128,650.00
460	SALON, MA. KRISTINA E.	177,714.23	5,275.80	-	172,438.43
461	SALVACION, CAROLINA	323,114.00	38,498.95	-	284,615.05
462	SALVADOR, MARGARITA	193,926.56	12,806.65	-	181,119.91
463	SALVADOR, MARY PAZ F.	150,792.00	-	-	150,792.00
464	SAMERA, GENARO III	229,542.00	18,371.35	-	211,170.65
465	SAN JUAN, ODONILO	168,354.00	2,297.90	-	166,056.10
466	SAN JUAN, PAULINO III R.	29,358.50	-	-	29,358.50
467	SANCHEZ, CENDY T.	133,299.71	3,632.90	-	129,666.81
468	SANCHEZ, MA. GINA	260,570.00	19,006.85	-	241,563.15
469	SANCHEZ, RICARDO V.	90,796.53	-	-	90,796.53
470	SANGALANG, JODEANNE MARIE N.	190,065.94	10,857.75	79.12	179,129.07
471	SANTIAGO, LETICIA	268,755.00	34,625.04	-	234,129.96
472	SANTOS, REGGIE ANN	45,618.78	129.40	-	45,489.38
473	SANTOS, ROBERTO P.	125,793.00	-	-	125,793.00
474	SAPNU, KERIMA JOAN	260,890.00	19,086.85	-	241,803.15
475	SARINAS-BAYDO, KAREN MAE G.	161,643.20	32,390.50	-	129,252.70
476	SARIP, MAGDARA A.	346,007.48	51,653.96	-	294,353.52
477	SEGURIGAN, SHEENY S.	47,387.31	-	-	47,387.31
478	SERAFICA, AMADO O.	186,482.00	1,802.60	-	184,679.40
479	SESMA, HERMINIGILDA A.	349,447.00	46,340.35	-	303,106.65
480	SI, RYAN LOUIS	134,004.15	129.40	-	133,874.75
481	SIBI, JULIET L.	155,887.20	2,246.00	-	153,641.20
482	SISON, ELIEL JOY	561,969.00	89,217.50	-	472,751.50
483	SOMERA, JILLIAN JOCELYN	20,042.50	-	-	20,042.50
484	SONGALIA, ANNA RICA	260,890.00	19,086.85	-	241,803.15
485	SORIANO, CAMILLE	83,945.76	5,293.95	-	78,651.81
486	SORIANO, JOSEFINA U.	561,969.00	89,217.50	-	472,751.50
487	SUAREZ, MYRNA A.	561,422.00	85,621.10	-	475,800.90
488	SUDLA, LEONIDA	114,435.00	2,936.55	-	111,498.45
489	SUSI, ALEX MURPHY	164,488.32	9,081.90	-	155,406.42
490	TABAÑAG, MA. DOLORES C.	224,612.00	11,835.75	-	212,776.25
491	TADA, REM ANDREW D.	264,451.92	34,625.04	-	229,826.88
492	TAGUINOD, JAMAICA CHLOE	158,624.46	5,206.00	-	153,418.46
493	TAGUINOD, MELBA	299,320.00	28,618.25	-	270,701.75
494	TALA, RODEL D.	165,698.00	175.60	-	165,522.40
495	TALEON, OCENT CHARLES	131,074.78	129.40	17,106.90	113,838.48
496	TAMBO, JULIUS MAR	142,901.00	2,346.60	-	140,554.40
497	TAMON, LUTHER M.	145,554.88	-	-	145,554.88
498	TAVARA, PAUL	304,986.00	36,006.35	-	268,979.65
499	TEH, JO ANN CHRISTINE	196,467.71	14,732.48	-	181,735.23
500	TEODORO, CONRADO RAYMUND JR.	89,360.64	-	1,320.43	88,040.21
501	TINITIGAN, GLYNDA	323,594.00	35,130.88	-	288,463.12

EMPLOYEE	TOTAL AMOUNT GRANTED	WITHHOLDING TAX	ABSENCES	AMOUNT DISALLOWED
502 TIQUIO, JAKE	43,538.60	-	-	43,538.60
503 TOMAS, MARILYN	137,139.01	107.65	-	137,031.36
504 TOMO, GEVY GERRY	349,417.00	46,340.35	-	303,076.65
505 TONIO, MERICRIS	65,230.20	-	-	65,230.20
506 TORRES, ANITA S.	185,164.00	5,400.60	-	179,763.40
507 TORRES, GENEVIE KEITH DIANNE	107,648.92	-	-	107,648.92
508 TORRES, JAYMIE LORRINE L.	195,552.76	12,791.50	-	182,761.26
509 TORRES, MA. JOSEFINA	228,438.00	12,677.30	-	215,760.70
510 TRINIDAD, ANNABELLE	139,883.64	-	-	139,883.64
511 TUMAOB, IRENE R.	585,040.00	104,349.45	-	480,690.55
512 TUNDAGUI, VIVIAN G.	48,820.00	2,193.80	-	46,626.20
513 TUPINO, EDWIN	51,986.88	-	-	51,986.88
514 UBIÑA, RICHELLE M.	193,660.00	7,641.55	-	186,018.45
515 UY, FRANCISCO C.	183,440.63	9,686.00	-	173,754.63
516 UY, JUSTINIANO	242,802.00	12,555.05	-	230,246.95
517 VALDES, EMMA	95,642.95	8,743.82	-	86,899.13
518 VALENCIA, SALVE	229,542.00	18,371.35	-	211,170.65
519 VALENCIANO, MARIA ANGELINA	241,858.00	15,173.20	-	226,684.80
520 VALLESER, MARJON B.	229,542.00	18,371.35	-	211,170.65
521 VASALLO, ROMYNICK	183,171.76	14,601.25	-	168,570.51
522 VASQUEZ, RAYMOND R.	193,926.56	11,000.15	-	182,926.41
523 VASQUEZ, RUEL R.	174,772.00	-	-	174,772.00
524 VEGILLA, JENNIFER L.	7,945.00	-	-	7,945.00
525 VELEZ, EUGENIO	52,614.00	-	-	52,614.00
526 VENTURA, JUSTINE JOY V.	135,237.09	-	-	135,237.09
527 VERDE, EDWIN	561,969.00	81,717.50	-	480,251.50
528 VICEDO, EVA MARIE	562,269.00	88,980.50	-	473,288.50
529 VIDAL, MARIFAITH	72,948.95	129.40	-	72,819.55
530 VILLANUEVA-AQUINO, MELJOYCE	260,890.00	19,086.85	-	241,803.15
531 VILLARTA, JOSEPHINE E.	260,890.00	19,086.85	-	241,803.15
532 VILLASIN, SALVADOR JR.	224,314.00	12,875.15	-	211,438.85
533 VIRAY, HIYASMIN G.	171,210.07	9,081.90	-	162,128.17
534 VISPERAS, ZENaida	29,306.83	-	-	29,306.83
535 VIVO, MICHELLE MAE	138,295.47	24,817.45	-	113,478.02
536 YADAO, ARTHUR E.	155,594.00	-	-	155,594.00
537 YADAO, ROGELIO E.	107,924.00	-	-	107,924.00
538 YAMBAO, NOEL	331,289.00	42,248.53	-	289,040.47
539 YBAÑEZ, IRENE S.	28,749.86	-	-	28,749.86
540 YBAÑEZ, LOWELLA	145,153.12	405.80	-	144,747.32
541 YU, EVA M.	543,294.00	79,060.80	-	464,233.20
542 ZULUETA, APRIL	225,818.64	18,371.35	-	207,447.29
543 ZUÑIGA, CARMELITA B.	409,703.00	64,500.55	-	345,202.45
TOTAL	117,050,702.08	11,187,135.27	75,142.18	105,788,424.63