

IMPOSITION AND COLLECTION OF FILING FEES ON CASES BEFORE THE COMMISSION ON AUDIT IN THE EXERCISE OF ITS QUASI-JUDICIAL FUNCTION

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WHEREAS, Section 7, Article IX-A of the 1987 Philippine Constitution mandates the Commission on Audit to decide any case or matter brought before it for decision or resolution;

WHEREAS, Section 6, Article IX-A thereof authorizes this Commission to promulgate its own rules concerning pleadings and practice before it or before any of its offices;

WHEREAS, the 1997 Revised Rules of Procedure of this Commission, governing the pleadings and practice in the discharge of its quasi-judicial function, does not contain provisions on the imposition and collection of filing fees on cases filed before it or any of its offices;

WHEREAS, the imposition and collection of filing fees is part and parcel of the rules on pleadings and practice even under the Rules of Court to cover partially the quasi-judicial cost of services to be rendered;

WHEREFORE, premises considered, the Commission Proper resolves, as it is hereby resolved, to authorize the adjudicating bodies/offices of this Commission, in the exercise of its original and appellate jurisdictions, to impose and collect filing fees on the following cases:

1. Appeal from notices of suspension, disallowance or charge
2. Appeals for relief from accountability
3. Money claims, except if the claimant is a government agency
4. Requests for condonation

The appellant/petitioner/claimant/complainant in any of the above cases shall pay a filing fee, as follows:

Amount Involved

Filing Fee

P1,000,000.00 and below

P1,000.00 or 1/10 of 1% (0.1%) of the amount involved in the case whichever is lower

Above P1,000,000.00

Additional P1,000.00 for every P1,000,000.00 or a fraction thereof but not to exceed P10,000.00

In addition, a Legal Research Fund of one percent (1%) of the filing fee herein imposed but in no case lower than Ten Pesos shall be collected pursuant to Section 4, Republic Act No. 3870, as amended, and as reiterated under Letter of Instruction No. 1182 dated December 16, 1981.

The fees shall be paid at the Treasury Division, Finance Sector, this Commission, at the same time the pleading is filed in any of the adjudicating bodies/offices of this Commission. For appealed cases emanating from the region, the fee may be paid at the Regional Finance of the nearest COA Regional Office. A copy of the official receipt shall be attached to the pleading otherwise, the adjudicating bodies/offices shall not take action

The fees collected shall be treated as Constitutional Fiscal Autonomy Group (CFAG) funds, with separate ledger accounts.

This Resolution shall take effect after fifteen days (15) from date of publication in a newspaper of general circulation

Adopted: 15 Feb. 2008

(SGD.) REYNALDO A. VILLAR
Acting Chairman

(SGD.) JUANITO G. ESPINO, JR.
Commissioner

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