# ABOLITION OF THE COA ADJUDICATION AND SETTLEMENT BOARD (ASB)

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Adopted: 22 March 2012
Date Filed: 27 March 2012

WHEREAS, under pertinent issuances of this Commission, the Adjudication and Settlement Board (ASB) was created and has been delegated with the authority to adjudicate appeals from disallowances and charges, and to approve write-off of unliquidated cash advances and outstanding/dormant/collectible accounts and requests for relief from accountability, involving different jurisdictional amounts;

WHEREAS, the functions of the ASB and the proceedings before the said body have been reiterated/modified and fully defined under Section 19 of the Rules and Regulations on Settlement of Accounts (RRSA) and Rule VI of the 2009 Revised Rules of Procedure of the COA (RRPC);

WHEREAS, under the RRSA and RRPC, appeals from the Decisions of the Director either go to the Commission Proper (CP) or the ASB depending upon the amount involved, and appeals from the decision of the ASB are filed with the CP;

WHEREAS, there is a need to speed up the adjudication and appeal processes in the Commission;

WHEREAS, one of the means to achieve this objective is to reduce the levels of appeal from the decision of the Auditor and the Director;

WHEREAS, the CP has found it appropriate to abolish the ASB and truncate the level of decision from the Director to the CP, regardless of the amount involved.

NOW, THEREFORE, the CP hereby resolves to abolish the ASB without prejudice to its restoration should it become necessary in the future. Henceforth, all appeals from the decisions of the Directors and all cases presently under the jurisdiction of the ASB shall be filed with the CP, and Rule VI (Proceedings Before the ASB) of the RRPC is hereby repealed.

Moreover, all cases pending with the ASB as of effectivity date of this Resolution shall be forwarded to the CP for decision;

BE IT RESOLVED FURTHER that other matters not covered by herein resolution shall be referred to the CP, through the General Counsel, for disposition.

All issuances inconsistent with this resolution are deemed modified or repealed accordingly.

This resolution shall take effect after fifteen (15) days following its publication in two (2) newspapers of general circulation.

APPROVED UNANIMOUSLY this 22[nd] day of March 2012 at Quezon City.

**(SGD.) MA. GRACIA M. PULIDO TAN**

Chairperson

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

**(SGD.) HEIDI L. MENDOZA**

Commissioner

Commissioner


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