

DELEGATION TO COA OFFICIALS OF AUTHORITY TO DECIDE ON REQUESTS FOR RELIEF FROM MONEY AND/OR PROPERTY ACCOUNTABILITY

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WHEREAS, as part of its quasi-judicial function, this Commission is authorized to decide on requests for relief from money and/or property accountability;

WHEREAS, under COA Memorandum No. 2002-053 dated August 26, 2002 as confirmed under COA Resolution No. 2004-001 dated January 9, 2004, and COA Resolution No. 2007-004 dated July 31, 2007, the authority to act on requests for relief from accountability was delegated to the Legal and Adjudication Office Director, the Adjudication and Settlement Board and the Regional Cluster Director of the Legal and Adjudication Sector, under well defined circumstances and limitations;

WHEREAS, under the 2008 COA Organization Restructuring, the Legal and Adjudication Sector has been reorganized and part of its adjudication function has been transferred to the audit sector;

WHEREAS, there is a need to redefined and delineate responsibility for action on requests for relief from accountability;

NOW, THEREFORE, pursuant to Section 2 (2), Article IX-D of the 1987 Constitution and Sections 25 (4) and 73 of Presidential Decree No. 1445, the Commission Proper resolves, as it does hereby resolve, to authorize the Adjudication and Settlement Board, the Cluster and Regional Directors, and the Supervising Auditors or Heads of Audit Groups to decide on requests for relief from money and/or property accountability under the following instances:

Approving Officials

Amount Involved

1. Supervising Auditor or Head of Audit Group

Original jurisdiction for losses in amounts not exceeding P50,000.00

2. Audit Cluster Director or Regional Director

a. Original jurisdiction for losses in amounts exceeding P50,000.00 but not exceeding P100,000.00

b. Appellate jurisdiction over the decision of the Supervising Auditor or Head of Audit Group.

3. Adjudication and Settlement Board

a. Original jurisdiction for losses involving amounts in excess of P100,000.00 but not exceeding P1,000,000.00

b. Appellate jurisdiction over the decision of the Audit Cluster Director or Regional Director

4. Commission Proper

a. Original jurisdiction for losses in amounts exceeding P1,000,000.00

b. Appellate jurisdiction over the decision of the Adjudication and Settlement Board

The aggrieved party may file a request for reconsideration or an appeal, as the case may be, pursuant to the procedures provided for under the Rules of Procedure of the Commission.

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

This Resolution shall take effect immediately, and shall likewise apply to requests for relief from accountability pending assignment at the Legal Services Sector as of December 2, 2008 or received by the said Sector after said date.

Adopted: 22 Jan. 2009

(SGD.) REYNALDO A. VILLAR
Chairman

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

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