



COA KEY SERVICES

PROCEDURAL FLOW

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I. INTRODUCTION

In various parts of the world, Citizen's Charter goes by a variety of names: Public Service Quality Charter in Portugal, Public Service Users' Charter in Belgium, Service Charter in Australia, Client Charter in Malaysia, and Citizen's Charter in the country that started it all, the United Kingdom. While there are some variations in their content and coverage, their common denomination, to which COA's own equivalent of Citizen's Charter adheres, is improvement of public services through the publication of service standards; provision for addressing complaints, grievance and appeals; creation of a scenario for monitoring a government agency's performance; and, consequently, motivation on the part of the agency to continuously strive towards a first-rate service delivery.

In 2009, when COA received from the Civil Service Commission a copy of CSC Resolution No. 081471, adopting implementing rules and regulations of the Act, it took note of the fact that the law itself states that government offices performing judicial, quasi-judicial and legislative functions were excluded from the coverage thereof. COA was aware of the provision in the CSC-formulated implementing guidelines that government agencies "performing judicial quasi-judicial and legislative functions are excluded from the coverage of the Act, however, their respective frontline services are deemed included." Accordingly, COA then undertook a determination if any of its processes or transactions constituted frontline service as defined under Section 4(c) of RA 9485, and eventually came to a conclusion, relayed to the CSC, that no part of the Commission's dealing with the public in the course of performance of its mandate and functions can be considered as frontline service. It nonetheless reassured the CSC that it consistently adheres to a policy of integrity, accountability and proper management of public affairs.

A re-examination of the functions of this Commission, however, prompted the present Commission Proper to reconsider COA's stand on the setting up of a document equivalent of a Citizen's Charter. While in its ordinary course of business, COA does not undergo the process or transaction between clients and government offices involving applications for any privilege, right, permit, reward, license, concession, or for any modification, renewal or extension of these applications and processes, which constitute "frontline service" as defined under the Act, COA nevertheless regularly deals with a specific set of clientele, including, among others, citizens requesting audit of government agencies or investigation of alleged fraudulent transactions; accountable government officers settling an audit suspension or disallowance, or filing a request for reconsideration thereof; private suppliers and contractors filing a petition for review of a COA decision on money claims that have been disallowed in audit. They need to know what COA is mandated and empowered to do under the Constitution and the law, how they can initiate an investigation of perceived irregularities in government transactions, or exercise their right to appeal from an auditor's action. In the process, by determining how fast it has acted on claims, or disposed of a query or complaint, or how much the government was able to recover from an anomalous transaction, COA's various publics can have a yardstick for measuring performance of its job.

II. COA CONSTITUTIONAL MANDATES

(Article IX-D of the 1987 Philippine Constitution)

Under Article IX-D of the 1987 Philippine Constitution, the Commission on Audit is mandated to perform the following:

- Examine, audit and settle all accounts pertaining to the revenue and receipts of, and expenditures or uses of funds and property owned or held in trust by, or pertaining to, the government. [Section 2(1)]
- Promulgate accounting and auditing rules and regulations including those for the prevention and disallowance of irregular, unnecessary, excessive, extravagant or unconscionable expenditures, or uses of government funds and properties. [Section 2(2)]
- Submit annual reports to the President and the Congress on the financial condition and operation of the government. (Section 4)
- Recommend measures to improve the efficiency and effectiveness of government operations. (Section 4)
- Keep the general accounts of government and preserve the vouchers and supporting papers pertaining thereto. [Section 2(1)]

III. COA ORGANIZATIONAL STRUCTURE

The Commission Proper

The Commission Proper is composed of a Chairperson and two Commissioners who shall together be known as the Commission Proper. The Commission Proper sits as a body to determine policies, promulgate rules and regulations, and prescribe standards governing the performance by the Commission of its powers and functions.

The Chairperson acts as the presiding officer of the Commission Proper and the chief executive officer of the Commission. As such chief executive officer, he/she shall be responsible for the general administration of the Commission.

The Assistant Commissioners

The Assistant Commissioners compose the executive management committee of the Commission which is known as the Assistant Commissioners' Group (ACG).

An Assistant Commissioner heads a sector, numbering nine, as follows:

Audit Sectors

1. Corporate Government Sector
2. Local Government Sector
3. National Government Sector
4. Special Services Sector

Support Sectors

1. Administration Sector
2. Government Accountancy Sector
3. Legal Services Sector
4. Planning, Finance and Management Sector
5. Professional Development Sector

Audit Sectors

Pursuant to COA Resolution No. 2012-019 dated December 20, 2012, the four audit sectors have the following clusters/offices:

1. National Government Sector with audit jurisdiction over national government agencies –

Cluster 1 – Executive Offices

Cluster 2 – Legislative and Oversight

Cluster 3 – Judiciary and Constitutional Offices

Cluster 4 – Defense and Security

Cluster 5 – Education and Employment
Cluster 6 – Health and Science
Cluster 7 – Public Works, Transport and Energy
Cluster 8 – Agriculture and Environment

2. Local Government Sector with audit jurisdiction over local government units and stand alone agencies outside of the National Capital Region, and with the following offices:

Cluster – NCR
COA Regional Office – CAR, La Trinidad, Benguet
COA Regional Office No. I, San Fernando City, La Union
COA Regional Office No. II, Tuguegarao City, Cagayan
COA Regional Office No. III, San Fernando City, Pampanga
COA Regional Office No. IV-A – CALABARZON, Quezon City
COA Regional Office No. IV-B – MIMAROPA, Quezon City
COA Regional Office No. V, Legazpi City, Albay
COA Regional Office No. VI, Iloilo City
COA Regional Office No. VII, Cebu City
COA Regional Office No. VIII, Candahug, Palo, Leyte
COA Regional Office No. IX, Zamboanga City
COA Regional Office No. X, Cagayan de Oro City
COA Regional Office No. XI, Davao City
COA Regional Office No. XII, Cotabato City
COA Regional Office No. XIII, Butuan City
COA Regional Office – ARMM, Cotabato City

The 16 COA Regional Offices shall be responsible for the audit of local government units, water districts and stand-alone agencies which are based in their respective territorial jurisdiction.

3. Corporate Government Sector (CGS) responsible for the audit of government-owned/controlled corporations –

Cluster 1 – Banking and Credit
Cluster 2 – Social Security
Cluster 3 – Public Utilities
Cluster 4 – Industrial and Area Development
Cluster 5 – Agricultural and Natural Resources
Cluster 6 – Social, Cultural, Trading, Promotional and Other Services

4. Special Services Sector –

- a. Fraud Audit Office responsible for the conduct of fraud audit of government agencies;
- b. Special Audits Office responsible for the conduct of government-wide and sectoral performance audits, rate audits and levy audits; and

- c. Technical Service Office responsible for the rendition of technical services to the audit sectors.

Audit Groups/Teams

Audit Groups and Teams under each of the clusters in the Corporate, Local and National Government Sector and under each of the 16 COA Regional Offices are deployed to the government agencies. They hold office at the government agencies identified as their official stations.

An audit group is headed by a Supervising Auditor holding a plantilla position of State Auditor V while an Audit Team is headed by an Audit Team Leader holding a plantilla position of State Auditor IV.

IV. COA KEY SERVICES

Audit Services

The Commission is the country's Supreme Audit Institution (SAI), mandated by the Constitution to audit government agencies/entities. The audit consists of several types and is performed by various offices in the Commission.

1. *Regular Audits*

An Audit Team composed of Audit Team Leader and Team Members is assigned to audit specific government agency/entity. This Team is under the direct and immediate supervision of a Supervising Auditor who heads an audit group composed of more than one audit team.

The Audit Team conducts the following audits:

- a. *Financial and Compliance Audits* - to determine (a) whether their financial operations are properly conducted, (b) whether their financial reports are fairly presented, and (c) whether they have complied with applicable laws, regulations, policies and procedures in handling operations. The primary objective of these audits is to express an opinion on the fairness with which the financial condition and results of operations are presented.
- b. *Performance Audit*- concerned with the review of management efficiency with the end in view of eliminating waste and promoting efficient use of public funds and resources and the ascertainment of the agency's effectiveness by determining whether desired results have been achieved and programs have accomplished their purposes and objectives.

2. *Special Audits*

The Special Audits Office (SAO) of the Special Services Sector (SSS) is tasked to conduct performance audits which is concerned with the review of management efficiency with the end in view of eliminating waste and promoting efficient use of public funds and resources and the ascertainment of the agency's effectiveness by determining whether desired results have been achieved and programs have accomplished their purposes and objectives.

The SAO uses three approaches in the conduct of VFM audits:

- a. ***Agency-based approach*** - An audit of a particular program, project or activity of a selected agency.
- b. ***Government-wide audit*** is the simultaneous examination of a management function or activity in a number of government agencies which is expected to provide:
 - basic data for comparing practices and operations between and among government agencies in the same sector or with the whole government;
 - collated data of practices in various government agencies that could show the magnitude or insignificance of deficiencies in the system;
 - audit criteria which are supported by best practices;
 - awareness on the part of auditors and the auditees of how their agency compares with other government agencies in terms of objectives, functions, operations, internal and administrative controls, and output; and
 - opportunities to the audited agency for benchmarking with other government agencies.
- c. ***Sectoral Audit*** refers to an audit of programs or activities that are delivered by more than one government agency and is expected to provide:
 - an overall picture of how various segments of a program are implemented and possibly lead to the identification of areas where improvements can be introduced;
 - audit criteria or benchmark for future audits of government programs by various government agencies;
 - basis for auditors to realize that program difficulties may not lie with a single agency but possibly with the way the agencies involved in the program work together;
 - an arena for airing program difficulties by audited agencies; and
 - opportunity for making changes in the program, if necessary.

The SAO is also tasked to conduct other special audits, as follows:

- a. ***Rate Audit*** – pertains to the examination and audit of the books, records and accounts of public utilities in connection with the fixing of rates of every nature.
- b. ***Levy Audit*** – pertains to the audit of non-government entities required to pay levies or government share.

- c. *Subsidy Audit* – pertains to the audit of non-government entities subsidized by the government or government authority.

3. *Fraud audits*

The Fraud Audit Office (FAO) of the Special Services Sector conducts audits of government agencies with probable fraudulent transactions to safeguard government assets against abuse and fraud and to respond to the increasing public demand for fidelity in the use of government funds and properly.

Legal and Adjudication Services

The Commission renders legal and adjudication services on matters pertaining to the following:

1. Appeal on audit disallowances (*Disapproval in the audit of transactions/disbursements*); and on audit charges (*inclusion or addition to an accountability pertaining to the assessment, appraisal or collection of revenues, receipts and other incomes such as those arising from under-appraisal, under-assessment or under-collection*);
2. Money claim (*a demand for payment of a sum of money, reimbursement or compensation arising from law, or contract due from or owing to a government agency*) due from or owing to any government agency);
3. Request for relief from accountability for losses due to acts of man, i.e. theft, robbery, arson, etc.;
4. Request for approval for negotiated sale of property pursuant to Section 380 of the Local Government Code;
5. Request for concurrence in the hiring of legal retainers by government agency; and
6. Request for legal opinion relative to government transaction involving disbursement of public funds or issues within the jurisdiction of the Commission.

Technical Services

The Commission is manned by technical personnel such as civil engineers, mechanical engineers, electrical engineers, IT specialists, etc. to provide technical assistance to auditors in the determination of the reasonableness of prices of goods, consulting services and infrastructure projects, and on matters pertaining to other technical evaluation, including the conduct of fraud audit. They likewise assist in the settlement/adjudication activities requiring technical expertise.

Training Services

The Commission thru its Professional Development Sector conduct training programs for personnel of other government agencies, as well as undertake the sale of COA-issued books and manuals to the other government agencies.

Other Services

The Commission also provides copies of audit reports and certified copies of documents in the custody of the Audit Teams and Clusters/Regional Offices, and in other offices of the Commission, upon request of any government agency, or any concerned citizen.

V. Table of COA Key Services

	<i>Services</i>	<i>Fees</i>	<i>Where to Go</i>
Audit Services			
A	Request for Audit of Government Agencies	None	For regular audit – Audit Group/Team under Cluster of CGS/LGS/NGS and under COA Regional Office For special audit – Special Audit Office (SAO), Special Services Sector, COA Central Office
B	Request for Fraud Audit	None	FAO, Special Services Sector, COA Central Office
C	Issuance of Notice of Disallowance/Notice of Charge and Settlement of the Same	None	Audit Group/Team under Cluster of CGS/LGS/NGS and under COA Regional Office Team under SAO Team under FAO
E	Issuance of Notice of Suspension and Settlement of the Same	None	Audit Group/Team under Cluster of CGS/LGS/NGS and under COA Regional Office Team under SAO Team under FAO
F	Issuance of Credit Notice on Liquidated Cash Advances/	None	Audit Group/Team under Cluster of CGS/LGS/NGS and under COA Regional

	<i>Services</i>	<i>Fees</i>	<i>Where to Go</i>
	Funds Received by Implementing Agencies (IA) from Source Agencies (SA)		Office Office of the Chairperson in case of cash advances for intelligence and confidential funds
Legal and Adjudication Services			
A	Appeal of ND/NC before the Cluster/Regional Director	1/10 of 1% of the amount involved but not exceeding P10,000.00	Office of the Cluster Director concerned under CGS/LGS/NGS, COA Central Office, for NDs/NCs issued in NCR Office of the Regional Director, COA Regional Office concerned, for NDs/NCs issued in Regions other than NCR
B	Petition for Review of the Decision of the Director on Audit Disallowances and Charges to the Commission Proper	1/10 of 1% of the amount involved but not exceeding P10,000.00	Commission Secretariat, COA Central Office
C	Petition for Money Claim to the Commission Proper	1/10 of 1% of the amount involved but not exceeding P10,000.00	Commission Secretariat, COA Central Office
D	Request for Relief from Accountability for Losses of Government Funds and Property due to Acts of Man, i.e. theft, robbery, arson, etc.	None	For amount not exceeding P100,000 - ATL/SA For amount in excess of P100,000 – Commission Secretariat, COA Central Office
E	Request for Approval of the Commission Proper for Negotiated Sale of Property pursuant to Section 380 of the Local Government Code.	None	Commission Secretariat, COA Central Office
F	Request for Legal Opinion	None	Office of the General Counsel, Legal Services Sector, COA Central Office
G	Request for Concurrence of Retainers Contract of Private Lawyer	None	Office of the General Counsel, Legal Services Sector, COA Central Office
Technical Services			
A	Request for review of	None	Audit Group/Team under Cluster of

	<i>Services</i>	<i>Fees</i>	<i>Where to Go</i>
	contracts to determine cost reasonableness		CGS/LGS/NGS and under COA Regional Office
B	Request for review of appraisal reports on acquisition of right-of-way, land and building and disposal of real property, acquired assets and unserviceable property	None	Audit Group/Team under Cluster of CGS/LGS/NGS and under COA Regional Office
C	Request for ocular inspection of deliveries, infrastructure project accomplishment and repair of property	None	Audit Group/Team under Cluster of CGS/LGS/NGS and under COA Regional Office
Training Services			
A	Request for attending COA training programs (Individual request)	P1,200 per day	COA Professional Development Office, COA Central Office and COA Regional Office concerned
B	Request for the conduct of customized training program for agency personnel	P5,000 for customized training design fee and P1,200 per day for each participant	COA Professional Development Office, COA Central Office
Other Services			
A	Administrative Complaint against COA Personnel (in accordance with (Revised Rules on Administrative Cases in the Civil Service (RACCS)	None	Citizen's Desk (citizensdesk@coa.gov.ph) Internal Affairs Office, Office of the Chairperson
B	Request for Information and Access to Public or Official Documents or Records, Including Furnishing of Copies Thereof	None	COA Office concerned

VI. AUDIT SERVICES – PROCEDURAL FLOW

AUDIT SERVICES

Request for Regular/Special Audit of Government Agencies

Who may request				
<ul style="list-style-type: none"> • Auditee • Any Government Officer of a certain government agency • Any concerned citizen who wishes to file a request for audit 				
What are the requirements				
<ul style="list-style-type: none"> • Written request containing reasons for requesting audit • Documentary evidences, if any 				
Where to submit the request				
<ul style="list-style-type: none"> • Audit Team/Audit Group assigned at the Agency subject of the request; • Office of the Chairperson, COA Central Office; • Office of the Cluster Director concerned, COA Central Office, or Office of the Regional Director of COA Regional Office concerned, having jurisdiction over the agency subject of request; and • Special Audit Office, Special Services Sector, COA Central Office if the request is under its jurisdiction. 				
	Requesting Party	Procedures	Specific Office	Person/s In-Charge
1	<p>a. Submit the written request.</p> <p>b. Mail the request to the COA Office concerned.</p>	<p>Greet the requesting party or representative, and receive the request. Log the request. Forward the request to the Action Officer.</p> <p>Log the request. Forward the request to the Action Officer.</p>		Receiving Clerk
2		Make an initial evaluation of the request		Action Officer
3		<p>If the request is received from the requesting party, inform the requesting party of the process or procedure in taking action of the request, and the period during an inquiry on the status of request can be made.</p> <p>If the request is received thru mail</p>		<p>Action Officer</p> <p>Action Officer</p>

		or from one who is not the requesting party, send a letter to the requesting party, informing of the process or procedure in taking action of the request, the period during which an inquiry on the status of request can be made, and the name of the specific office to which the inquiry is to be addressed.		Signing Officer Releasing Clerk
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AUDIT SERVICES
Request for Fraud Audit

Who may request				
<ul style="list-style-type: none"> Any concerned citizen who wishes to file a request for fraud audit 				
What are the requirements				
<ul style="list-style-type: none"> Written complaint in three copies, containing the following: <ul style="list-style-type: none"> ➤ Name of complainant (not necessary but preferable); ➤ Facts and circumstances (specify with particularity the area to be audited or the fraud committed); and ➤ Amount of transaction. 				
Where to submit the request				
<ul style="list-style-type: none"> Office of the Chairperson, COA Central Office; COA Citizen’s Desk at citizensdesk@coa.gov.ph; Fraud Audit Office, Special Services Sector, COA Central Office; Office of the Cluster Director concerned, COA Central Office, or Office of the Regional Director of COA Regional Office concerned, having jurisdiction over the agency subject of request. 				
	Concerned Citizen	Procedures	Specific Office	Person/s In-Charge
1	a. Personally submit the written complaint.	Receive the written complaint.		Receiving Clerk
	b. Email the complaint to the COA Citizen’s desk.	Acknowledge receipt of the email. Log the complaint. Forward the complaint to the Action Officer		Staff-in-Charge
	or			

	Mail the written complaint.	Log the complaint. Forward the complaint to the Action Officer.		Receiving Clerk
2		<p>Browse the complaint and determine if:</p> <ul style="list-style-type: none"> ➤ written complaint complies with the requirements; ➤ signed by the complainant (only if the complainant indicate his name); and ➤ complaint has 3 copies. 		Action Officer
3.a		<p>Inform the complainant of the process or procedure in taking action of the said complaint and the period during which the complainant can make the inquiry for the status of his/her complaint.</p> <p>Stamp “Received” on the face of the 1st and last copy of the written complaint and write down the date and time of receipt and the receiving clerk affixing his/her initial therein. Then the receiving clerk gives the last copy for customer’s file.</p>		Action Officer Receiving Clerk
3.b		For complaint received thru the Citizen’s Desk, send an email informing him/her of the process or procedure in taking action of the said complaint and the period during which the complainant can make the inquiry for the status of his/her complaint.		Action Officer
3.c		For complaint received thru mail and with written address, send a letter informing him/her of the process or procedure in taking action of the said complaint and the period during which the complainant can make the inquiry for the status of his/her complaint.		Action Officer Signing Officer Releasing Clerk

AUDIT SERVICES
Issuance of Notice of Disallowance/Charge
and Settlement

Background

In the conduct of financial and compliance audits, the Audit Team Leader (ATL) and Supervising Auditor (SA) may issue Notice of Disallowance (ND) or Notice of Charge (NC) to the persons determined to be held liable therefor.

A disallowance is the disapproval in audit of a transaction, either in whole or in part for being illegal, irregular, unnecessary, excessive, extravagant, or unconscionable expenditure.

A charge is an inclusion or addition to an accountability pertaining to the assessment, appraisal or collection of revenues, receipts and other income arising from under-appraisal, under-assessment, or under-collection. Thus, a transaction is charged in audit when the correct amount of revenue or receipt due the government is not received by the government agency as a result of under-appraisal/assessment/collection. An NC is issued for the uncollected amount.

After the disallowance/charge becomes final and executory, the COA official concerned shall issue Notice of Finality of Decision (NFD) to the Agency Head to notify that a Decision of the Auditor, Director, or the Commission Proper has become final and executory. (Please see note below)

The COA official concerned shall issue the COA Order of Execution (COE) not earlier than five days from receipt of the NFD by the Agency Head, to enforce the settlement of an audit disallowance, whenever the persons liable therefor refuse or fail to settle them after the decision has become final and executory.

To whom the ND/NC is issued

The ND/NC is addressed to the Agency Head and Accountant, to be served on the persons determined to be liable, to be signed both by the ATL and SA.

Who will settle / How is it settled

A disallowance/charge is settled by payment of the amount disallowed/charged or by such other applicable mode of extinguishment of obligation as provided by law.

	<i>Person(s) Determined to be Liable</i>	<i>Procedures</i>	<i>Specific Office</i>	<i>Persons Responsible</i>
1		Prepare ND for transaction for being an illegal, irregular, unnecessary, excessive, extravagant, or unconscionable		ATL/SA

		expenditure.		
2	Receive the ND	Release ND to the agency head and serve on the persons liable.		Releasing Clerk
3		Record the ND in the Record of COA Decisions.		Recording Officer
<i>Between Steps 3 and 4 is the Period of Filing Appeal and Adjudication of Appeal</i>				
4	Receive the NFD	When the disallowance/charge becomes final and executory, issue NFD.		Action Officer Signing COA Official Releasing Clerk
5	Receive the COE	When the persons liable refuse or fail to settle disallowances/charges, after the decision has become final and executory, issue COE.		Action Officer Signing COA Official Releasing Clerk
6	Pay to the Agency Cashier and submit to COA an authenticated copy of the OR	Receive the OR and record in the logbook of documents received		Receiving Clerk
7		Verify against the ND/NC issued on file. Attach to the ND/NC.		Action Officer
8		Issue Notice of Settlement of Suspensions/Disallowances/Charges (NSSDC)		ATL/SA
9	Receive the NSSDC	Release the NSSDC to the persons liable Log in the Record of COA Decisions.		Releasing Clerk
<p>Note:</p> <ol style="list-style-type: none"> 1. <i>An audit disallowance/charge if not appealed within six months from receipt of the ND/NC by the person liable shall become final and executory.</i> 2. <i>The Decision of the Cluster/Regional Director on the appealed Notice of Disallowance/Notice of Charge if not appealed within six months from receipt of the Decision of the Cluster/Regional Director shall become final and executory.</i> 3. <i>The Decision of the COA Commission Proper on the appealed Decision of the Cluster/Regional Director, if not appealed within six months from receipt of the COA Decision shall become final and executory.</i> 				

4. *The Decision of the Supreme Court on the appealed Decision is final and executory.*

AUDIT SERVICES
Issuance of Notice of Suspensions and Settlement

Background

A suspension is a temporary disallowance which refers to transactions or accounts which appear illegal/improper/irregular unless satisfactorily explained or justified by the responsible officers or until the requirements on matters raised in the course of audit are submitted or complied with.

Thus, a transaction is suspended in audit when it is temporarily disallowed/disapproved until the requirements on matters raised in the course of audit are complied with. The Notice of Suspension (NS) covers only transactions which may result in pecuniary loss to the government, indicating the requirements to be complied with by the officers concerned.

To whom the NS is issued

The NS shall be addressed to the Agency Head and Accountant, and served on the persons responsible, to be signed both by the ATL and SA.

Who will settle / How is it settled

The persons determined to be responsible are required to settle the NS through the submission of the justification/explanation and/or documentation required under an NS and after the ATL and SA become satisfied that the transaction is regular/legal/proper and that no loss was suffered by the government.

Non-settlement of Suspensions

The settlement shall be made within 90 days from receipt of the NS, otherwise the transactions covered by it shall be disallowed/charged after the ATL and SA have satisfied themselves that such action is appropriate. Consequently, the ATL and SA issue the corresponding ND/NC.

	<i>Responsible Officers</i>	<i>Procedures</i>	<i>Specific Office</i>	<i>Persons Responsible</i>
<i>1</i>		Prepare NS with supporting documents.	Depending on the volume of transaction covered by the NS	Action Officer ATL/SA
<i>2</i>	Receive the NS	Release the NS to the Agency Head and serve on the persons	1 working day	Releasing Clerk

		responsible. Record the NS in the Record of Audit Suspensions.	5 min	
3	Submit the documentary requirements	Receive and record in the logbook	5 min	Receiving Clerk
4		Verify against NS issued. Evaluate as to compliance with the requirements, and if incomplete, require submission.	Depending on the volume of transaction covered by the NS	Action Officer
5		If complete, issue NSSDC to the accountable officer.	1 hr	Action Officer ATL/SA
6	Receive the NSSDC	Release the NSSDC to the responsible officer. Log in the Record of Audit Suspensions.	10 min	Releasing Clerk

AUDIT SERVICES
Issuance of Credit Notice on Liquidated Cash Advances and Fund Transfers

Background

When agency officials and employees were granted cash advances for legal and valid purpose, including cash advance for intelligence and confidential funds (ICF), they are required to submit liquidation documents to the Accountant as soon as the purpose for which it was given, has been served. The Accountant, in turn, verifies the documents, records it in the books and submits the same to the Audit Team Leader/designated COA Official on the audit of intelligence and confidential funds (ICF) – cash advances.

For funds received by the implementing agency (IA) from the source agency (SA), the IA Accountable Officer shall prepare Report of Checks Issued and Report of Disbursements, and submit the same to the IA Accountant. The IA Accountant verifies the reports, records the same and submit the same to the IA Audit Team Leader.

Who will issue CN

- Audit Team Leader assigned at government agencies on the liquidation of cash advances other than ICF;
- Designated COA Official on the audit of liquidation of ICF–cash advances.

<i>To whom the CN is issued</i>				
<ul style="list-style-type: none"> • Agency accountable officer who were granted cash advances for legal and valid purpose; • Accountable officer of the IA for funds received from other government agencies (SA) 				
<i>What are the requirements</i>				
<ul style="list-style-type: none"> • Liquidation voucher • Report of Disbursements/Report of Checks Issued • Supporting Documents 				
	<i>Accountant/ Accountable Officer</i>	<i>Procedures</i>	<i>Specific Office</i>	<i>Persons Responsible</i>
<i>1</i>	Submit the liquidation voucher, Report of Disbursement and supporting documents	Receive the liquidation voucher and supporting documents and record them in the logbook.		Receiving/Recording Officer of the Audit Team assigned at government agencies Action Officer at the Office of the Chairperson for intelligence and confidential funds
<i>2</i>		Verify as to legality, veracity, completeness of the documents presented..		Action Officer
<i>3</i>		If incomplete, issue NS. <i>(Please refer to Procedures in issuing NS)</i> If reported expenses are found illegal, irregular, unnecessary, unconscionable, excessive and extravagant, issue ND. <i>(Please refer to Procedures in Issuing ND)</i>		ATL/SA or Action Officer for ICF
<i>4</i>		Issue Credit Notice for the allowed amount to the accountable officers concerned.		ATL/SA or Designated COA Officer for Audit of ICF
<i>5</i>	Receive CN	Release the CN.		Releasing Clerk

VII. LEGAL AND ADJUDICAL SERVICES – PROCEDURAL FLOW

LEGAL AND ADJUDICATION SERVICES Filing of Appeal on Audit Disallowances/Charges

A. On Appeal Before the Cluster/Regional Director

Who may file				
<ul style="list-style-type: none"> • Persons liable for the audit disallowance/charge (Appellant); or • Appellant’s Counsel. 				
Where to file				
<ul style="list-style-type: none"> • Cluster concerned at the COA Central Office for agencies in NCR; • COA Regional Office concerned for agencies in regions other than NCR. 				
What are the requirements				
<ul style="list-style-type: none"> • Appeal Memorandum and attachments with the following contents: <ul style="list-style-type: none"> ▪ Preliminary Statement disclosing the parties and their respective addresses where they may be served with summons/letters/orders of the Director and a statement that the appeal was filed within six (6) months from notice of the disallowance or charge; ▪ Statement/Narration of Facts; ▪ Issue/s for Resolution; ▪ Arguments and Discussion; ▪ Prayer; ▪ Appellant’s or Counsel’s Signature; and ▪ Proof of Service to concerned parties (personal receipt or registered mail). • Sufficient number of copies (Number of named appellees + two (2)) • Proof of payment of filing fees. 				
Covering Rules and Regulations				
<ul style="list-style-type: none"> • 2009 Revised Rules of Procedure of the Commission on Audit (RRPC) • Rules and Regulations on the Settlement of Accounts (RRSA) under COA Circular No. 2009-006 dated September 15, 2009 				
	Appellant or his/her Counsel	COA		
		Procedure	Specific Office	Person Responsible
1	File the appeal memorandum, with sufficient identification or authorization.	Ask for sufficient identification and inquire about: <ul style="list-style-type: none"> • Agency where party/ies belong/s or transacted as payee • Auditor-appellee • Nature of the 	Cluster/COA Regional Office concerned	Receiving Clerk

		<p>disallowance or charge</p> <ul style="list-style-type: none"> • Basis of the Auditor in denying the request for relief from accountability 		
2		<p>Examine appeal memorandum to determine if:</p> <ul style="list-style-type: none"> • Preliminary Statement disclosing the parties and their respective addresses where they may be served with summons/letters/orders of the Director and a statement that the appeal was filed within six (6) months from notice of the disallowance or charge; • Statement/Narration of Facts; • Issue/s for Resolution; • Arguments and Discussion; • Prayer; • Appellant's or Counsel's Signature; • Proof of Service to concerned parties (personal receipt or registered mail); • Sufficient number of copies (Number of named appellees + two (2)); • Proof of payment of filing fees. 	-do-	Action Officer
3.a		<p>If the documents are incomplete, inform the appellant/counsel / representative to comply with the formalities and procedural requirements.</p>	- do -	Action Officer
3.b		<p>If the documents are complete, stamp "received" on at least one original appeal memorandum and the appellant's receiving copy, write down the date, time of receipt, affix the initial of the</p>	-do-	Receiving Clerk

		receiving clerk then give a copy to the appellant or his/her representative.		
4		Inform the appellant/appellant's counsel/ appellant's representative of the proceedings before the Office of the Cluster/Regional Director as prescribed in Rule V of the RRPC. Inform also the period during which an inquiry on the status of the appeal can be made.	-do-	Action Officer
5		Issue Order to the Auditor to submit an Answer together with the entire records of the case including the EDSE, pursuant to Section 6, Rule V of the RRPC.	-do-	Cluster/Regional Director
6		Formulate Answer and submit the same together with the entire records of the case including the EDSE to the Cluster/Regional Director	Audit Group/Team concerned	Supervising Auditor/ Audit Team Leader
7		Issue Cluster/COA Regional Office Decision pursuant to Section 9, Rule V of RRPC.	Cluster/COA Regional Office concerned	Cluster/Regional Director
7.a		If the disallowance/charge is affirmed, notify the Appellants/ Appellant's Counsel of the Decision in writing.		
7.b		If the disallowance/charge is reversed, modified or altered, elevate the case to the Commission Proper (CP) for automatic review, with the dispositive portion of the Decision categorically stating that the decision is not final and is subject to	-do-	-do-

		automatic review by the CP, pursuant to Section 7, Rule V of RRPC.		
8		Distribute the Cluster/Regional Office Decision to the head of agency, auditor concerned and agency officials affected by the decision through personal service, or if not practicable through registered mail	Audit Group/Audit Team	Releasing Clerk
9		Determine if no appeal to the concerned Director was taken within six months from date of receipt of the ND/NC by the persons liable, pursuant to Section 8, Rule IV of RRPC	-do-	Supervising Auditor/Audit Team Leader

B. On Petition for Review of the Decision of the Director by the Commission Proper

<p><i>Who may file</i></p> <ul style="list-style-type: none"> • An aggrieved party by a decision of the Director (Respondent); or • Respondent’s Counsel.
<p><i>Where to file</i></p> <ul style="list-style-type: none"> • Commission Secretariat at the COA Central Office
<p><i>What are the requirements</i></p> <ul style="list-style-type: none"> • Petition for Review and attachments with the following contents: <ul style="list-style-type: none"> ▪ Preliminary Statement disclosing the parties and their respective addresses where they may be served with summons/letters/orders of the Commission Proper/Commission Secretary and a statement that the petition was filed within the time remaining of the six (6) months period under Section 4, Rule V, taking into account the suspension of the running thereof under Section 5, supra; ▪ Statement/Narration of Facts; ▪ Issue/s for Resolution; ▪ Grounds Relied upon for Review, Arguments and Discussion; ▪ Conclusion; ▪ Prayer; ▪ Petitioner’s or Counsel’s Signature; ▪ Verification; and ▪ Proof of Service to Respondent Director who rendered the decision (personal

receipt or registered mail).

- Five (5) legible copies
- Proof of payment of filing fees.

	<i>Respondent or his/her Counsel</i>	<i>COA</i>		
		<i>Procedure</i>	<i>Specific Office</i>	<i>Person Responsible</i>
1	File petition for review with sufficient identification or authorization.	Ask for sufficient identification and inquire about: <ul style="list-style-type: none"> • Agency of origin • Director who rendered the decision • Nature of the disallowance or charge and the decision affirming the ND/NC • Basis of the Director in denying the request for relief from accountability 	Commission Secretariat, COA Central Office	Receiving Clerk
2		Examine petition for review to determine if: <ul style="list-style-type: none"> • Preliminary Statement disclosing the parties and their respective addresses where they may be served with summons/letters/orders of the Commission Proper / Commission Secretary and a statement that the appeal was filed within the time remaining of the six (6) months period under Section 4, Rule V, taking into account the suspension of the running thereof under Section 5, supra; • Statement / Narration of Facts; • Issue/s for Resolution; • Grounds Relied upon for the review, Arguments and Discussion; • Conclusion; • Prayer; • Petitioner's or Counsel's Signature; 	-do-	Action Officer

		<ul style="list-style-type: none"> • Proof of Service to concerned parties (personal receipt or registered mail); • Five (5) legible copies; • Proof of payment of filing fees. 		
3.a		If the documents are incomplete, inform the petitioner or his/her counsel to comply with the formalities and procedural requirements.	-do-	Action Officer
3.b		If the documents are complete, stamp "received" on at least one original petition for review and the petitioner's receiving copy, write down the date, time of receipt, affix the initial of the receiving clerk then give a copy to the petitioner or his/her counsel.	-do-	Receiving Clerk
4		<p>Inform the petitioner or his/her counsel of the proceedings before the Commission Proper as prescribed in Rule VII of the RRPC.</p> <p>Inform also the period during which an inquiry on the status of the petition can be made.</p>	-do-	Action Officer
5		Issue Order to the Director to submit an Answer and transmit the entire records of the case to the Commission Secretary, pursuant to Section 6, Rule VII of RRPC.	-do-	Commission Secretary
6		Formulate Answer and submit the same together with the entire records of the case to the Commission Secretary copy furnished the petitioner/s or his/her counsel.	Cluster/COA Regional Office concerned	Cluster/Regional Director
7	Submit Reply to	Receive Reply from the	Commission	Receiving Clerk

	the Commission Secretary, pursuant to Section 8, Rule VII of RRPC.	Respondent or his/her Counsel.	Secretariat	
8		Upon receipt of the Reply or expiration of the period to Reply, refer the case with the complete records of the case to the Legal Services Sector (LSS) for review, evaluation, and preparation of draft COA Decision	-do-	Commission Secretary
9		Review, evaluate, draft decision and submit the same to the Commission Proper, pursuant to Section 1, Rule X of the RRPC.	Legal Services Sector	Assistant Commissioner
10		Direct any and all parties to submit additional pleadings or documents which it may deem necessary in the proper adjudication of the case, pursuant to Section 8, Rule VII of the RRPC		Commission Proper
11		Conduct formal deliberation and submit concurring or dissenting opinion. Finalize COA Decision, pursuant to Section 4, Rule X of RRPC.	-do-	-do-
12		Distribute the COA Decision to the Central Office Records Division, Rollo or folder of the Commission Secretary, LSS, Cluster/Regional Director concerned, Auditor concerned and the parties or their counsels	Commission Secretariat	Commission Secretary

C. Issuance of the Notice of Finality of Decision (NFD) By the Auditor

	Procedures	COA	
		Specific COA Office Responsible	Persons Responsible
1	Inquire in writing from the Office of the Cluster Director/of the Regional Director concerned if no appeal from the ND/NC was received by the latter within six months from date of receipt of the ND/NC by the persons liable, pursuant to Section 8, Rule IV of RRPC. If the answer is no to the Item above, proceed to the procedures below.	Audit Group/Team concerned	Audit Team Leader and Supervising Auditor
2	Notify the agency head, attention: the chief accountant, that the decision (ND/NC), with particulars, of the Auditor has become final and executory, there being no appeal filed within the reglementary period, pursuant to Sections 22.2, 22.3 and 22.4 of the RRSA.	Audit Group/Team concerned	Audit Team Leader and Supervising Auditor
3	Serve the NFD to the persons liable or their authorized representatives, who shall indicate their printed name and signature and the date of receipt hereof, pursuant to Section 22.5 of the RRSA.	Audit Group/Team concerned	Releasing Clerk

D. Issuance of the Notice of Finality of Decision (NFD) by the Cluster/Regional Director

	Procedures	COA	
		Specific COA Office Responsible	Persons Responsible
1	Inquire in writing from the Commission Secretariat if no petition for review by the Commission Proper was received by the Commission Secretary within the time remaining of the six months from date of receipt of the ND/NC by the persons liable under Section 3, Rule VII of the RRPC. If the answer is no to the Item above, proceed	Cluster/COA Regional Office concerned	Cluster/Regional Director

	to the procedures below.		
2	Notify the agency head, attention: the chief accountant, that the decision of the Director has become final and executory, there being no appeal filed within the reglementary period, pursuant to Sections 22.2, 22.3 and 22.4 of the RRSA.	-do-	-do-
3	Serve the NFD to the persons liable or their authorized representatives, who shall indicate their printed name and signature and the date of receipt hereof, pursuant to Section 22.5 of the RRSA.	Audit Group/Team concerned	Releasing Clerk

E. Issuance of the Notice of Finality of Decision by the Commission Secretary for Decisions Rendered by the Commission Proper

	Procedures	COA	
		Specific COA Office Responsible	Persons Responsible
1	<p>Determine if a motion for reconsideration by the Commission Proper was received within 30 days from receipt of the COA Decision pursuant to Section 10, Rule X of the RRPC as modified under COA Resolution No. 2011-006 dated August 17, 2011; OR</p> <p>Determine if a directive is received from the Supreme Court that the execution of the Decision should be stopped with the filing of petition for certiorari</p> <p>If the answer is no to either of the Items above, please proceed to the following procedures.</p>	Commission Secretariat, COA Central Office	Commission Secretary
2	Notify the agency head, attention: the chief accountant, that the decision of the Commission Proper has become final and executory, there being no appeal filed within the reglementary period, pursuant to Sections 22.2, 22.3 and 22.4 of the RRSA.	-do-	-do-
3	Serve the NFD to the persons liable or their authorized representatives, who shall indicate their printed name and signature and the date	-do-	Releasing Clerk

	of receipt hereof.		
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F. Issuance of a COA Order of Execution (COE) by the Cluster/Regional Director for the Notice of Finality of Decision Issued by the Latter or by the Audit Team Leader and Supervising Auditor under his/her jurisdiction

	Procedures	Specific COA Office Responsible	Person Responsible
1	Determine if persons liable on the ND/NC refuse or fail to settle them after the ND/NC or Decision of the Director has become final and executory, pursuant to Sections 2.1 and 23.2.1 of the RRSA.	Audit Group/Team concerned	Audit Team Leader and Supervising Auditor
2	Issue the COE to enforce settlement of the audit disallowance/charge by directing the withholding of payment of any money due to the persons liable addressed to the Agency Head, Attention: the Treasurer/Cashier, and shall indicate the NFD, the particulars of the decision enforced and the persons liable, pursuant to Sections 2.1, 23.2.1 and 23.3 of the RRSA.	Cluster/COA Regional Office concerned	Cluster/Regional Director
3	Monitor implementation of the COE and Report to the Director the action of the agency thereon pursuant to Section 23.4 of the RRSA.	Audit Group/Team concerned	Action Officer
4	If no compliance, notify the agency head concerned and through the Director concerned, the General Counsel, pursuant to Section 22.6 of the RRSA.	Audit Group/Team concerned	Audit Team Leader and Supervising Auditor
5	Pursuant to Section 22.6 of the RRSA, a. Refer to the Commission Proper to cite defaulting party in contempt; b. Refer to the Office of the Solicitor General for the filing of appropriate civil suit; and c. Refer to the Ombudsman for filing of appropriate administrative or criminal	Office of the General Counsel	Director

	action.		
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LEGAL AND ADJUDICATION SERVICES
Filing of Petition for Money Claim with the Commission Proper

<p>Who may file</p> <ul style="list-style-type: none"> • A claimant for money against the Government, cognizable by the Commission Proper; or • Representative of the Claimant.
<p>Where to file</p> <ul style="list-style-type: none"> • Commission Secretariat at the COA Central Office
<p>What are the requirements</p> <ul style="list-style-type: none"> • Petition for Review and attachments with the following contents: <ul style="list-style-type: none"> ▪ Preliminary Statement disclosing the personal circumstances or juridical personality of the petitioner and his/her address addresses where he/she may be served with summons/letters/orders of the Commission Proper/Commission Secretary; ▪ Statement/Narration of Facts constituting his cause of action; ▪ Citation of the law and jurisprudence upon which the petition is based; ▪ Relief sought; ▪ Petitioner’s or Counsel’s Signature; ▪ Verification; and ▪ Proof of Service to concerned respondent agency of the Government (personal receipt or registered mail). • Certified true copies of documents referred therein and other relevant supporting papers • Five (5) legible copies • Proof of payment of filing fees.

	<i>Claimant or Representative</i>	<i>COA</i>		
		<i>Procedures</i>	<i>Specific Office</i>	<i>Person Responsible</i>
1	File petition for money claim with sufficient identification or authorization.	Ask for sufficient identification and inquire about: <ul style="list-style-type: none"> • Agency / Respondent • nature of the claim and/or transaction which led to the filing of the money claim 	Commission Secretariat, COA Central Office	Receiving Clerk
2		Examine petition for review to	Commission	Action Officer

		<p>determine if:</p> <ul style="list-style-type: none"> • Preliminary Statement disclosing the personal circumstances or juridical personality of the petitioner and his/her address addresses where he/she may be served with summons/letters/orders of the Commission Proper/Commission Secretary; • Statement/Narration of Facts constituting his cause of action; • Citation of the law and jurisprudence upon which the petition is based; • Relief sought; • Petitioner's or Counsel's Signature; • Verification; and • Proof of Service to concerned respondent agency of the Government (personal receipt or registered mail). • Certified true copies of documents referred therein and other relevant supporting papers • Five (5) legible copies • Proof of payment of filing fees. 	Secretariat	
3.a		If the documents are incomplete, inform the petitioner / counsel / representative to comply with the formalities and procedural requirements.	-do-	-do-
3.b		If the documents are complete, stamp "received" on at least one original petition for review and the petitioner's receiving copy, write down the date, time of receipt, affix the initial of the receiving clerk then give a copy to the petitioner or his/her	-do-	Receiving Clerk

		representative.		
4		<p>Inform the petitioner or his/her representative of the proceedings before the Commission Proper as prescribed in Section 2, Rule VIII, and Section 2, Rule X of the RRPC.</p> <p>Inform also the period during which an inquiry on the status of the petition for money claim can be made.</p>	-do-	Action Officer
5		Issue Order to the Respondent (Government Agency, Department, Instrumentality, GOCC, SUC, LGU, etc.) to submit an Answer and transmit documents and other supporting papers relevant to the case to the Commission Secretary, pursuant to Section 2 (d), Rule VIII of RRPC.	-do-	Commission Secretary
6		Formulate Answer and transmit certified true copies of documents and other supporting papers relevant to the case, to the Commission Secretary copy furnished the petitioner/s or petitioner/s' counsel with proof of service pursuant to Section 2 e), Rule VIII of RRPC.	Audit Group/Team	Audit Team Leader/Supervising Auditor
7	Submit Reply to the Commission Secretary copy furnished the Respondent pursuant to Section 2 f), Rule VIII of RRPC.	Receive Reply from the Respondent.	Commission Secretariat	Receiving Clerk
8		Request comment and recommendation from the appropriate Cluster/COA	Commission Secretariat	Commission Secretary

		Regional Office, if not court-adjudicated claim pursuant to Section 2 (g), Rule VIII and Section 2, Rule X of RRPC.		
9		Submit Comment to the Commission Secretary, pursuant to Section 2, Rule X of RRPC.	Cluster/COA Regional Office concerned	Cluster/Regional Director
10		Upon receipt of the Comment (if not court-adjudicated claim), or Reply or upon expiration of the period to Reply, refer the case with the complete records of the case to the Legal Services Sector (LSS) for review, evaluation, preparation of draft Decision, pursuant to Section 2, Rule X of RRPC.	Commission Secretariat	Commission Secretary
11		Submit draft decision to the CP, pursuant to Section 2, Rule X of RRPC	Legal Services Sector	Assistant Commissioner
12		Call for Oral Arguments or submission of Memoranda by the parties pursuant to Section 3, Rule X of the RRPC.		Commission Proper
13	Submit respective memoranda, pursuant to Section 3, Rule X of the RRPC.	Receive memoranda.	Commission Secretariat	Receiving Clerk
14		Conduct formal deliberation, submit concurring or dissenting opinion and finale decision, pursuant to Sections 4 and 5, Rule X of RRPC.		Commission Proper
15		Distribute the decision or Resolution to the Central Office Records Division, Rollo	Commission Secretariat	Releasing Clerk

		or folder of the Commission Secretary, LSS, Cluster/Regional Director concerned, Auditor concerned and the parties or their counsels, pursuant to Section 8, Rule X of RRPC.		
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LEGAL AND ADJUDICATION SERVICES
Filing of Request Relief from Accountability due to Fortuitous Events or Natural Calamities, or Due to Acts of Man; theft, robbery, arson, etc.

<p><i>Who may file</i></p> <ul style="list-style-type: none"> • Persons who are accountable for government funds and property which were lost and/or damaged without negligence on their part in the custody thereof. • Representative of the Accountable Officer
<p><i>Where to file</i></p> <ul style="list-style-type: none"> • Audit Team assigned at the government agency where the accountable officer filing the request is assigned
<p><i>What are the requirements</i></p> <ul style="list-style-type: none"> • Notice of loss of government supplies and property to the head of the agency and the auditor assigned thereat; • Request for relief from accountability of the person accountable for government funds and property filed within thirty (30) days or of such longer period as may be allowed by the Commission accompanied by the following documents: <ul style="list-style-type: none"> ▪ The basic notice of loss showing the exact date of filing and receipt in the Office of the Auditor concerned; ▪ Affidavit of the accountable officer containing a statement of facts and circumstances of the loss, i.e. property lost and its valuation, actual date in which the absence was first noted, manner of disappearance, efforts exerted to recover the same, provisions made to safeguard the property, date when the loss was reported to the auditor and police authorities, etc., ▪ Affidavits of two (2) disinterested persons cognizant of the facts and circumstances of the loss; ▪ Final investigation report of the office or department head, proper government investigating agency (PNP, BFP, NBI, etc.); ▪ Comment/s and/or recommendation of the agency head; ▪ List and description including book value, date of acquisition, property number, account classification, condition of the property, and other additional

relevant information of the properties lost as attested by the concerned officials, as the case may be;

- Latest inventory and inspection report preceding the loss and inspection report on the extent of damage/loss;
- Exact or accurate amount of government cash or book value of the property, subject of the request for relief;
- Memorandum Receipt, if any, covering the properties subject of the request;
- Certification from Police/Fire Chief/Provincial Governor/Mayor or other competent authority as to the destruction brought by natural calamity and/or insurgency;
- Report on Cash Examination conducted immediately after the loss (for cash losses);
- Certificate by the veterinarian as to the cause of death with a description of the animal, if the property is a government animal under the care of a veterinarian, and autopsy report;
- Authenticated pictures of the site (loss through fire and theft or robbery/hold-up);
- Fire insurance policy;
- Certification of the proper official on the actual occurrence of calamity specifying therein the approximate or exact time of occurrence and the affected areas;
- Insurance policy, if any, and the fact of receipt of the insurance proceeds;
- Affidavits of security guards pertaining to the incident, if manned by them, and the contract of security services;
- Information on whether or not the accountable officer was accompanied by police/security escorts during theft or robbery/hold-up of cash (going to and from the bank, office break-in, etc.) and the appropriate explanation if none; and
- Comments and/or recommendation of the auditor.

Who will decide on the request

- Audit Team Leader if the amount does not exceed P100,000
- Cluster/Regional Director if the amount is more than P100,000 but not more than P500,000
- Commission Proper if the amount exceeds P500,000.

a. File the request with the Auditor - For Amount not exceeding P100,000.00

	<i>Accountable Officer or Representative</i>	<i>COA</i>		
		<i>Procedures</i>	<i>Specific Office</i>	<i>Persons Responsible</i>
1	File request for relief with sufficient identification or authorization.	Ask for sufficient identification and inquire about: <ul style="list-style-type: none"> • Properties lost or damaged and their corresponding value 	Audit Group/Team concerned	Receiving Clerk

		<ul style="list-style-type: none"> Name of accountable officer and the agency from which he/she belongs 		
2		Examine request for relief from accountability to determine if the documents in support of the relief are complete (Sections 498 and 499 of the Government Accounting and Auditing Manual Volume I and Sections 151 and 152 of COA Circular No. 92-386 dated October 20, 1992, for LGUs)	-do-	Action Officer
3.a		If the documents are incomplete, inform the accountable officer / counsel / representative to comply with the formalities and procedural requirements.	-do-	-do-
3.b		If the documents are complete, stamp "received" on at least one request for relief and the requesting party's receiving copy, write down the date, time of receipt, affix the initial of the receiving clerk then give a copy to the said accountable officer / counsel / representative.	-do-	Receiving Clerk
4		<p>Inform the accountable officer / counsel / representative of the proceedings before the Auditor (Sections 5 to 9 of Rule IV of the RRPC)</p> <p>Inform also the period during which an inquiry on the status of the request can be made.</p>	-do-	Action Officer
5		Issue Decision pursuant to Section 5, Rule IV of RRPC.	Audit Group/Team concerned	Audit Team Leader/Supervising Auditor
6		Distribute the Decision to the head of agency, auditor and agency officials affected by the decision through personal service, or if not practicable	-do-	Releasing Clerk

		through registered mail pursuant to Sections 6 and 7, Rule IV of RRPC.		
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b. File the request with the Cluster/Regional Director through the Audit Team assigned at government agencies - For amounts exceeding P100,000.00 but not more than P500,000

	<i>Accountable Officer or Representative</i>	<i>COA</i>		
		<i>Procedures</i>	<i>Specific Office</i>	<i>Person Responsible</i>
1	File the request with sufficient identification or authorization.	Ask for sufficient identification and inquire about: <ul style="list-style-type: none"> • Properties lost or damaged and their corresponding value • Name of accountable officer and the agency from which he/she belongs 	Audit Group/Team concerned	Receiving Clerk
2		Examine request for relief from accountability to determine if the documents in support of the relief are complete (Sections 498 and 499 of the Government Accounting and Auditing Manual Volume I and Sections 151 and 152 of COA Circular No. 92-386 dated October 20, 1992, for LGUs)	-do-	Action Officer
3.a		If the documents are complete, inform the accountable officer / counsel / representative to comply with the formalities and procedural requirements.	-do-	-do-
3.b		If the documents are complete, stamp "received" on at least one request for relief and the requesting party's receiving copy, write down the date, time of receipt, affix the initial of the receiving clerk then give a copy to the said requesting party or his/her representative.	-do-	Receiving Clerk

4		Inform the accountable officer / counsel / representative of the proceedings before the Director (Sections 8 to 10 of Rule V of the RRPC). Inform also the period during which an inquiry on the status of the request can be made.	-do-	Action Officer
5		Elevate the case, together with the comments and recommendations to the Cluster/Regional Director concerned.	-do-	Audit Team Leader/ Supervising Auditor
6		Upon receipt of the request from the ATL/SA, inform the accountable officer / counsel / representative in writing of the receipt of the request. Inform also the period during which an inquiry on the status of the request can be made.	Cluster/COA Regional Office concerned	Action Officer
7		Issue Decision pursuant to Sections 8 and 9, Rule V of RRPC	-do-	Cluster/Regional Director
8		Distribute the decision to the head of agency, auditor concerned and agency officials affected by the decision through personal service, or if not practicable through registered mail	-do	Releasing Clerk

c. File the request with the Commission Proper through the Audit Team and Cluster/Regional Director - For Amount in Excess of P500,000.00				
	Accountable Officer or Representative	COA		
		Procedures	Specific Office	Person Responsible
1	File the request with sufficient identification or authorization.	Ask for sufficient identification and inquire about: <ul style="list-style-type: none"> • Properties lost or damaged and their 	Audit Group/Team concerned	Receiving Clerk

		<p>corresponding value</p> <ul style="list-style-type: none"> Name of accountable officer and the agency from which he/she belongs 		
2		Examine request for relief from accountability to determine if the documents in support of the relief are complete (Sections 498 and 499 of the Government Accounting and Auditing Manual Volume I and Sections 151 and 152 of COA Circular No. 92-386 dated October 20, 1992, for LGUs)	-do-	Action Officer
3.a		If the documents are incomplete, inform the accountable officer / counsel / representative to comply with the formalities and procedural requirements.	-do-	Action Officer
3.b		If the documents are incomplete, stamp "received" on at least one request for relief and the requesting party's receiving copy, writes down the date, time of receipt, affixes the initial of the receiving clerk then gives a copy to the said accountable officer / counsel / representative.	-do-	Receiving Clerk
4		<p>Inform the accountable officer / counsel / representative of the proceedings before the Commission Proper (Sections 1 and 4 of Rule VIII of the RRPC.</p> <p>Inform also the period during which an inquiry on the status of the request can be made.</p>	-do-	Action Officer
5		Elevate the request, together with the comments and recommendations, to the Cluster/Regional Director.	-do-	Audit Team Leader/ Supervising Auditor
6		Upon receipt of the request from the ATL/SA, inform the accountable officer / counsel /	Cluster/COA Regional Office concerned	Cluster/Regional Director

		<p>representative in writing of the receipt of the request.</p> <p>Inform also the period during which an inquiry on the status of the request can be made.</p>		
7		Evaluate the case, together with the comments and recommendations to the Assistant Commissioner, Legal Services Sector.	Cluster/COA Regional Office concerned	Cluster/Regional Director
8		<p>Upon receipt of the request from the Cluster/Regional Director, inform the accountable officer / counsel / representative in writing of the receipt of the request.</p> <p>Inform also the period during which an inquiry on the status of the request can be made.</p>	Legal Services Sector	Director concerned
9		Refer the case to the Cluster/COA Regional Office concerned for comment and recommendation pursuant to Section 4, Rule VIII of RRPC.	Commission Secretariat	Commission Secretary
10		Submit Comment to the Commission Secretary	Cluster//COA Regional Office concerned	Cluster/Regional Director
11		Upon submission of the comment refer the case with the complete records of the case to the Legal Services Sector (LSS) for review, evaluation, preparation of draft decision	Commission Secretariat	Commission Secretary
12		Submit draft decision to the CP	Legal Services Sector	Assistant Commissioner
13		Conduct formal deliberation, submission of concurring or dissenting opinion and finalization of decision, pursuant to Sections 4 and 5,		Commission Proper

		Rule X of RRPC.		
14		Distribute the decision or Resolution to the Central Office Records Division, Rollo or folder of the Commission Secretary, LSS, Cluster/Regional Director concerned, Auditor concerned and the parties or their counsels, pursuant to Section 8, Rule X of RRPC.	Commission Secretariat	Commission Secretary

LEGAL AND ADJUDICATION SERVICES
Filing of Request for Approval of the Commission
Proper for Negotiated Sale of Property Pursuant to
Section 380 of the Local Government Code

Who may file

- Local government units (LGUs), represented by its Local Chief Executive (LCE) through ordinance or resolution, to dispose of property at a private (negotiated) sale at a price determined by the Committee on Awards when the acquisition or transfer cost of the property exceeds P50,000.00 in the case of provinces and cities, and P25,000.00 in the case of municipalities and barangays;
- Local government units (LGUs), represented by its LCE through ordinance or resolution, to dispose of real property at a private (negotiated) sale regardless of the value or cost involved;
- Duly Authorized Representative of the LGU.

Where to file

- Directly with the Commission Secretariat, COA Central Office

What are the requirements

- Request for approval of negotiated sale of local government property accompanied by the following documents:
 - Certification by the appropriate general services officer or barangay treasurer, for supplies and property, or the LCE, for real property, have become unserviceable or no longer needed;
 - Sanggunian resolution authorizing disposal;
 - Inventory, Inspection and Appraisal Form of the Auditor concerned containing his/her recommendations to the Committee on Awards;

- Appraisal of property by Committee on Awards;
- Documents evincing justifiable reasons to dispose of property through negotiated sale (i.e. impracticability or failure of public auction and the papers pertaining to the latter);
- Committee on Awards resolution to resort to negotiation and the price determined;
- Appraisal of the property by the LGU and other parties;
- COA appraisal, if any;
- Deed of Sale;
- Auditor’s comment on the negotiated sale; and
- Other pertinent documents.

	<i>LGU or Representative</i>	<i>COA</i>		
		<i>Procedure</i>	<i>Specific Office</i>	<i>Person Responsible</i>
1	File the request with sufficient identification or authorization.	Ask for sufficient identification and inquire about: <ul style="list-style-type: none"> • Location and state of property/ies for negotiated sale. • Value of property/ies 	Commission Secretariat	Receiving Clerk
2		Examine request for approval of negotiated sale of local government property to determine if the documents in support of the same are complete pursuant to Section 380 of the Local Government Code and COA Circular No. 92-386 dated October 20, 1992.	-do-	Action Officer
3.a		If the documents are incomplete, inform the petitioner / counsel / representative to comply with the formalities and procedural requirements.	-do-	-do-
3.b		If the documents are complete, stamp “received” on at least one request for relief and the requesting party’s receiving copy, write down the date, time of receipt, affix the initial of the receiving clerk then give a copy to the said requesting party or his/her representative.	-do-	Receiving Clerk
4		Inform the requesting party or his/her representative of the	-do-	Action Officer

	<i>LGU or Representative</i>	<i>COA</i>		
		<i>Procedure</i>	<i>Specific Office</i>	<i>Person Responsible</i>
		proceedings before the Commission Proper (Sections 1 and 4 of Rule VIII of the RRPC). Inform also the period during which an inquiry on the status of the request can be made.		
5		Refer the case to the Central/Regional Office concerned for comment and recommendation, pursuant to Section 4, Rule VIII of RRPC	Commission Secretariat	Commission Secretary
6		Submit Comment to the Commission Secretary	Cluster/COA Regional Office concerned	Cluster/Regional Director
7		Upon receipt of Comment, refer the case with the complete records of the case to the Legal Services Sector for review, evaluation, preparation of draft decision	Commission Secretariat	Commission Secretary
8		Submit draft Decision to the CP	Legal Services Sector	Assistant Commissioner
9		Conduct formal deliberation, submit concurring or dissenting opinion and finalize decision pursuant to Sections 4 and 5, Rule X of RRPC		Commission Proper
10		Distribute the decision or Resolution to the Central Office Records Division, Rollo or folder of the Commission Secretary, LSS, Cluster/Regional Director concerned, Auditor concerned and the parties or their counsels pursuant to Section 8, Rule X of RRPC.	Commission Secretariat	Releasing Clerk

LEGAL AND ADJUDICATION SERVICES
Filing of Request for Concurrence of Retainer
Contract of Private Lawyers

<p>Who may file</p> <ul style="list-style-type: none"> • Government agencies availing of the services of a private lawyer
<p>Where to file</p> <ul style="list-style-type: none"> • Legal Services Sector through the Audit Team assigned at the government agency which files the request
<p>What are the requirements</p> <ul style="list-style-type: none"> • Letter Request(No. of copies – at least three (3) copies) • Notarized Retainers Contract between the concerned government agency and the private lawyer • OSG or OGCC approval • Board Resolution of the concerned government agency • Certificate of availability of funds • Latest MCLE Certificate of said private lawyer • Comment and favorable recommendation of the Resident Auditor.

	<i>Auditee's Representative</i>	<i>COA</i>		
		<i>Procedures</i>	<i>Specific Office Responsible</i>	<i>Person Responsible</i>
1	File the request with sufficient identification or authorization.	Ask for visitor's slip and the letter-request and its requirements.	Audit Group/Team	Receiving Clerk
2		Browse the letter-request and look for the following: a. Notarized Retainers Contract between the concerned government agency and the private lawyer; b. OSG or OGCC approval; c. Board Resolution of the concerned government agency d. Certificate of availability of funds; e. Latest MCLE Certificate of said private lawyer; and f. Comment and favorable recommendation of the	-do-	Action Officer

	<i>Auditee's Representative</i>	<i>COA</i>		
		<i>Procedures</i>	<i>Specific Office Responsible</i>	<i>Person Responsible</i>
		Resident Auditor.		
3.a		If the documents are incomplete, inform the auditee's representative to comply with the formalities and procedural requirements.	-do-	-do-
3.b		If the documents are complete, stamp "Received" on the face of the 1 st and last copy of the letter-request and write down the date and time of receipt and the receiving clerk affixing his/her initial therein. Give the last copy for agency's file.	-do-	Receiving Clerk
4		Inform the auditee's representative of the process or procedure in taking action of the said request and the possible period the customer can make the inquiry for the status of the his/her request.	-do-	Action Officer
5		Evaluate the request and elevate the same, together with the comments and recommendations, to the Cluster/Regional Director.	-do-	Audit Team Leader/Supervising Auditor
6		Upon receipt of the request from the ATL/SA, inform the auditee in writing of the receipt of the request. Inform also the period during which an inquiry on the status of the request can be made.	Cluster/ Regional COA Office concerned	Cluster/Regional Director
7		Evaluate the request and elevate the same, together with the comments and recommendations to the Assistant Commissioner, Legal Services Sector.	-do-	-do-
8		Upon receipt of the request from the Cluster/Regional Director, inform the auditee in writing of the receipt of the request.	Legal Services Sector	Director concerned

	<i>Auditee's Representative</i>	<i>COA</i>		
		<i>Procedures</i>	<i>Specific Office Responsible</i>	<i>Person Responsible</i>
		Inform also the period during which an inquiry on the status of the request can be made.		
9		Issue Decision.	Office of the General Counsel	Director concerned
10		Distribute the decision to the head of agency, auditor concerned, director concerned and agency officials affected by the decision	-do-	Releasing Clerk

LEGAL AND ADJUDICATION SERVICES
Filing of Request for Legal Opinion

<p>Who may file</p> <ul style="list-style-type: none"> • Any person or Government Agency seeking guidance and information relative to government transaction involving disbursement of public funds or issues within the jurisdiction of the Commission
<p>Where to file</p> <ul style="list-style-type: none"> • Legal Services Sector through the Audit Team assigned at government agency which files the request or which is the subject of the request for legal opinion
<p>What are the requirements</p> <ul style="list-style-type: none"> • Letter-request <ul style="list-style-type: none"> ▪ Name of requesting party or entity; ▪ Facts and circumstances, or law, rules and regulation of the supposed transaction involve(specify with particularity the area where the opinion shall be based) ▪ Amount of transaction involve, if necessary ▪ must indicate that the supposed transaction involves a disbursement of public funds or issues within the jurisdiction of the Commission • Number of copies – at least three (3) copies

	<i>Auditee/Requesting Party</i>	<i>COA</i>		
		<i>Procedures</i>	<i>Specific Office</i>	<i>Person Responsible</i>
1	File the request with sufficient identification or authorization.	Receive the letter-request	Audit Group/Team	Receiving Clerk
2		Browse the letter- request and determine the ff: a. request indicates disbursement of public funds or contain an issue within the jurisdiction of the Commission; b. signed by the requesting party or official of the concerned govt. agency; and c. Letter-request has 3 copies.	-do-	Action Officer
3.a		If the documents are incomplete, inform the auditee's representative to comply with the formalities and procedural requirements.	-do-	-do-
3.b		If the documents are complete, stamp "Received" on the face of the 1 st and last copy of the letter-request, and write down the date and time of receipt and the receiving clerk affixing his/her initial therein. Give the last copy for the requesting party's file.	-do-	Receiving Clerk
4		Inform the requesting party concerned of the process or procedure in taking action of the said request and the possible period the requesting party can make the inquiry for the status of his/her request.	-do-	Action Officer
5		Evaluate the request and elevate the same, together with the comments and recommendations, to the Cluster/Regional Director.	-do-	Audit Team Leader and Supervising Auditor
6		Upon receipt of the request from the ATL/SA, inform the	Cluster/COA Regional Office	Cluster/Regional Director

	<i>Auditee/Requesting Party</i>	<i>COA</i>		
		<i>Procedures</i>	<i>Specific Office</i>	<i>Person Responsible</i>
		requesting party in writing of the receipt of the request. Inform also the period during which an inquiry on the status of the request can be made.	concerned	
7		Evaluate the request and elevate the same, together with the comments and recommendations to the Assistant Commissioner, Legal Services Sector.	-do-	-do-
8		Upon receipt of the request from the Cluster/Regional Director, inform the requesting party in writing of the receipt of the request. Inform also the period during which an inquiry on the status of the request can be made.	Legal Services Sector	Director concerned
9		Issue Legal Opinion	Office of the General Counsel	General Counsel
10		Distribute the Opinion to the head of agency, auditor concerned, director concerned and agency officials affected by the decision	-do-	Releasing Clerk

VIII. TECHNICAL SERVICES – PROCEDURAL FLOW

TECHNICAL SERVICES

Request for Review of Contracts to Determine Cost Reasonableness

Who may request	
<ul style="list-style-type: none"> • Government Agency/Auditee 	
Where to submit	
<ul style="list-style-type: none"> • Audit Team assigned at the government agency making the request 	
What are the requirements	
<i>Contracts</i>	<i>Requirements</i>
1. For Infrastructure contracts involving an amount of at least P10 M	<ul style="list-style-type: none"> a. Approved contract and all of its integral parts necessary for the review b. Complete set of approved plans/drawings including the following: <ul style="list-style-type: none"> ✓ Site development plan ✓ Profile sheet, typical section and details ✓ Drainage details, where applicable Structural plans at appropriate scale indicating all details necessary in order that the complete structure can be set out and constructed ✓ Other necessary details c. Complete technical specifications d. Detailed Breakdown of the Approved Budget for the Contract (ABC) including the detailed breakdown of estimates and/or unit cost analysis/derivation for each work item expressed in volume/area/lump sum/lot e. Detailed Breakdown of the Contract Cost including the detailed breakdown of estimates and/or unit cost analysis derivation for each work item expressed in volume/area/lump sum/lot f. Approved PERT/CPM Network Diagram and detailed computations of contract time
2. Contracts for procurement of goods and services involving an amount of at least P1M –	<ul style="list-style-type: none"> a. <i>For Supplies, Materials and Equipment Procurement Contracts</i> <ul style="list-style-type: none"> • Approved contract (Purchase Order, Job Order, etc.) • Technical and Financial Proposal of the winning bidder/supplier • Complete set of technical specifications • Approved detailed plans/drawings/layout, if applicable

	<ul style="list-style-type: none"> • Conditions of contract • Breakdown of the Approved Budget for the Contract (ABC) and of the contract amount • Certificate of Exclusive Distributorship, if applicable <p><i>b. For Consultancy Services Contracts</i></p> <ul style="list-style-type: none"> • Approved consultancy contract • Terms of reference (TOR) • Technical and Financial Proposals of the winning bidder • Detailed breakdown of the Approved Budget for the Contract (ABC) • Detailed breakdown of the contract cost indicating the following, among others: <ul style="list-style-type: none"> ✓ schedule of basic rates certified by the consultant with a sworn statement ✓ derivation of the billing factor multiplier certified by the consultant with a sworn statement ✓ detailed breakdown of reimbursable costs based on agreed fixed rates ✓ detailed breakdown of reimbursable costs based on actual costs <p>If not in the TOR, appropriate approved documents containing the following:</p> <ul style="list-style-type: none"> ✓ Statement of the scope of work, expected outputs/ deliverables and expected time frame ✓ minimum requirements on the expertise of the consultants and the qualifications of individual personnel necessary for the undertaking • Copy of the Approved Program of Work/Project Schedule (PERT/CPM Network Diagram Gantt Chart or equivalent) • Approved Manning Schedule indicating the names and positions of the consultants and staff and the extent of their participation in the project • Curriculum vitae of the consultants and staff <p><i>c. For Infrastructure Projects and Consulting Services Time Extension</i></p> <ul style="list-style-type: none"> • Approved Time Extension • Contractor's/Consultant's request for Time Extension
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	<ul style="list-style-type: none"> • Approved contract • Evaluation Report by the agency concerned establishing the need for time extension including the computation showing in sufficient detail how the number of days extension was determined • Certification or reports establishing the existence of the grounds for the contract time extension, as follows: <ul style="list-style-type: none"> ✓ PAGASA Report covering the area where the project is located, if extension requested is due to adverse weather conditions ✓ Provincial Commander's Report, if the extension requested is due to deteriorating/worsening peace and order situation ✓ Certification from DOLE, DTI, DILG and/or DND, among others whichever is applicable for other grounds such as shortage of construction materials, general labor strike or similar activities that disrupted construction operations through no fault of the contractor • Notice to Proceed with the date of receipt by the contractor/consultant • Approved original PERT/CPM Network Diagram and the corresponding detailed computation of the contract time • Approved revised PERT/CPM Network Diagram reflecting the effect of the subject time extension on the original contract time and all previously issued Time Extensions, Suspension/Resumption Orders, and Variation Orders (for infrastructure projects), if any • COA Technical Evaluation Report for the original contract and for all previously issued variation orders (for infrastructure projects) with additive/deductive time, all previously issued time extensions • Terms of Reference • Approved Original and Revised Manning Schedule, if any • If the original contract and/or any previously issued Time Extension and/or Variation Order (for infrastructure projects) with deductive/additive time have not yet been reviewed by COA, all requirements under Technical Evaluation of Infrastructure Contract Variation Checklist for each variation order and/or time extension, must be submitted
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	<p>d. <i>For Janitorial Services Contracts</i></p> <ul style="list-style-type: none"> • Approved contract • Appropriate approved documents indicating the following: <ul style="list-style-type: none"> ✓ the number of personnel involved and their corresponding rates/salary ✓ schedule of work and places of assignment or station • Detailed breakdown of the contract cost showing in sufficient details the derivation of the direct and indirect cost (e.g. quantities and cost of materials, spare parts, and supplies, etc. furnished by the contractor) • Scaled floor plans of the building and other area/s covered by the service contract • The group, classification of personnel to determine the Equivalent Equipment Monthly Statutory Minimum Wage Rate in accordance with the applicable Rules Implementing Republic Act No. 6727 <p>e. <i>For Security Services Contracts</i></p> <ul style="list-style-type: none"> • Approved contract • Approved documents indicating the following: <ul style="list-style-type: none"> ✓ the corresponding number and the rates/ salary of personnel involved ✓ schedule of work and places of assignment or station • Detailed breakdown of the contract cost showing in sufficient details the derivation of the direct and indirect cost • Approved documents indicating the minimum requirements of the agency on the number of security personnel to be involved in the project • The group classification of personnel to determine the Equivalent Equipment Monthly Statutory Minimum Wage Rate in accordance with the applicable Rules Implementing Republic Act No. 6727 • The population of the agency where the services is rendered <p>f. <i>For Maintenance Services Contracts</i></p> <ul style="list-style-type: none"> • Approved contract • Detailed description of the maintenance services to be rendered or activities to be performed • Approved detailed breakdown of the contract cost showing in sufficient detail the derivation of the direct and indirect costs, the cost/s and date/s of
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	<p>acquisition of the equipment and the list, quantities and costs of materials, spare parts, and supplies furnished by the contractor</p> <ul style="list-style-type: none"> • In the case of visitorial maintenance service <ul style="list-style-type: none"> ✓ number of personnel involved per visit ✓ salary and positions of personnel involved ✓ schedule of visits indicating, among others, the number of hours per visit ✓ the type and number of equipment to be serviced • The group classification of personnel to determine the Equivalent Equipment Monthly Statutory Minimum Wage Rate in accordance with the applicable Rules Implementing Republic Act No. 6727
<p>3. Contract variations for infrastructure contracts involving an amount exceeding ten percent (10%) of the original contract cost and Price escalations for infrastructure contracts</p>	<ol style="list-style-type: none"> a. Approved Change Order/Extra Work Order b. Approved Original Contract c. Approved original plans indicating the affected portion/s of the project and duly approved revised plans and specifications, if applicable indicating the changes made which shall be color-coded d. Agency's report establishing the necessity/justification/s for the need of such CO and/or EWO which shall include (a) the computation as to the quantities of the additional works involved per item indicating the specific stations where such works are needed (b) the date of inspection conducted and the results of such inspection and (c) a detailed estimate of the unit cost of such items of work for new unit costs, including those expressed in volume/area/lump sum/lot e. Approved revised PERT/CPM Network Diagram which shall be color-coded reflecting the effect of additional deductive time on the contract period and the corresponding detailed computations for the additional/deductive time for the subject Change Order/Extra Work Order f. Approved detailed breakdown of contract cost for the variation order g. Notice to Proceed indicating the date of receipt by the contractor h. COA Technical Evaluation Report for the original contract i. If the variation order to be reviewed is not the 1st variation order, all of the above requirements for all previously approved variation orders, if not yet reviewed, otherwise, copy of COA Technical Evaluation Report for the previously approved variation orders

	<i>Auditee's Representative</i>	<i>COA</i>		
		<i>Procedures</i>	<i>Specific Office</i>	<i>Person/s In-Charge</i>
1	Present the written request with sufficient identification or authorization.	Receive the written request.	Audit Team concerned	Receiving Clerk
2		Browse the request and check if all the requirements are attached.	-do-	Action Officer
3.a		If the documents are incomplete, inform the auditee's representative to comply with the formalities and procedural requirements.	-do-	-do-
3.b		If the documents are complete, stamp "Received" on the face of the 1 st and last copy of the letter-request, and write down the date and time of receipt and the receiving clerk affixing his/her initial therein. Give the last copy for the requesting party's file.	-do-	Receiving Clerk
4		Inform the requesting party of the process or procedure in taking action of the request. Inform also the period during which an inquiry for the status of his/her request may be made.	-do-	Action Officer
5		Refer the request to the Head of Technical Services in writing.	-do-	ATL/SA
6		Upon receipt of the request, inform the requesting party in writing of the receipt of the request. Inform also the period during which an inquiry on the status of the request can be made.	Technical Services of the Cluster/COA Regional Office concerned	Action Officer

TECHNICAL SERVICES
Request for Review of Appraisal Reports

Who may request	
<ul style="list-style-type: none"> • Government Agency/Auditee 	
Where to submit	
<ul style="list-style-type: none"> • Audit Team assigned at the government agency making the request 	
What are the requirements	
Subject of Disposal	Requirements
1. For Disposal of real property and Disposal of acquired assets of government financial institutions involving an amount of at least P50M, except for those disposed to previous owners in the exercise of their right of redemption	<p><i>a. Real Estate: Land</i></p> <ul style="list-style-type: none"> • In-house or private company appraisal report indicating the following: <ul style="list-style-type: none"> ✓ Derivation or source of information/data used in the approach to value ✓ Physical characteristics of the property under appraisal ✓ Statement of property rights or interests involved ✓ Utility connections – electricity, water, telephone, sanitary sewer, etc. ✓ Public transportation, traffic patterns and controls ✓ Highest and best use of the subject property (present and anticipated) • Transfer Certificate of Title (TCT) of land/lot • Lot plan and vicinity map • Colored photographs • Latest Declaration of Real Property • Applicable Zonal Value <p style="text-align: center;"><i>b. Real Estate: Building</i></p> <ul style="list-style-type: none"> • Copy of the in-house or private company appraisal report • Complete building plans and specifications • Complete description of the building indicating the type/kind and class, component parts and facilities such as but not limited to parking areas, elevators, air-conditioning system, fire fighting equipment, etc. • Certificate of Occupancy of the building and appropriate document indicating the date the building was constructed or age of the building

	<ul style="list-style-type: none"> • Vicinity map of the property • Colored photographs • Master Deed of Declaration and restriction for condominiums
<p>1. Disposal of unserviceable property or those no longer needed involving an amount of at least P500,000</p>	<p><i>a. For Equipment, Machineries, Office Equipment and Furniture</i></p> <ul style="list-style-type: none"> • In-house or private company appraisal report • Complete technical description of the property indicating the capacity, type, model, brand, dimension, and other relevant description • Acquisition cost and the date • Date property was put into operation • Colored photographs of the property • Location/Site of the property • Equipment ledger/record of maintenance/repair of the equipment • Equipment inspection report indicating specifically the missing parts, if any <p><i>b. For Aircraft</i></p> <ul style="list-style-type: none"> • In-house or private company appraisal report • Cost and date of acquisition • Latest copy of Certificate of Airworthiness from the Air Transportation Office • Certificate of Registration • Latest service bulletin • Total hours since last overhaul of engine • Airtime flying hours • Time between overhaul • Certificate of total flying time • Colored photographs showing three sides • List of instruments/equipment accessories installed <p><i>c. For Marine Vessel</i></p> <ul style="list-style-type: none"> • In-house or private property appraisal report • Complete technical description of the vessel to include the following: <ul style="list-style-type: none"> ✓ type of vessel, year built ✓ dimensions (length over-all, length between perpendiculars, breadth, depth) ✓ deadweight/light displacement weight, net tonnage, and gross tonnage/general description vessel

	<ul style="list-style-type: none"> classification ✓ description of propulsion machinery/engine and Break Horse Power (BHP) • Date and cost of acquisition • Certificate of Philippine Registry • Certificate of Ownership issued by the Philippine Coast Guard • Date of last dry-docking and itemized extent and cost of repairs • Colored photographs showing three sides • List of major equipment and major accessories on board
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	<i>Auditee's Representative</i>	<i>COA</i>		
		<i>Procedures</i>	<i>Specific Office</i>	<i>Person/s In-Charge</i>
1	Present the written request with sufficient identification or authorization.	Receive the written request.	Audit Team concerned	Receiving Clerk
2		Browse the request and check if all the requirements are attached.	-do-	Action Officer
3.a		If the documents are incomplete, inform the auditee's representative to comply with the formalities and procedural requirements.	-do-	-do-
3.b		If the documents are complete, stamp "Received" on the face of the 1 st and last copy of the letter-request, and write down the date and time of receipt and the receiving clerk affixing his/her initial therein. Give the last copy for the requesting party's file.	-do-	Receiving Clerk
4		Inform the requesting party of the process or procedure in taking action of the request. Inform also the period during which an inquiry for the status of his/her request may be made.	-do-	Action Officer
5		Refer the request to the Head of Technical Services in writing.	-do-	ATL/SA

6		<p>Upon receipt of the request, inform the requesting party in writing of the receipt of the request.</p> <p>Inform also the period during which an inquiry on the status of the request can be made.</p>	<p>Technical Services of the Cluster/COA Regional Office concerned</p>	<p>Action Officer</p>
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TECHNICAL SERVICES
Request for Ocular Inspection

<p>Who may request</p> <ul style="list-style-type: none"> • Government Agency/Auditee 	
<p>Where to submit</p> <ul style="list-style-type: none"> • Audit Team assigned at the government agency making the request 	
<p>What are the requirements</p>	
<i>Type of Projects/Transaction</i>	<i>Requirements</i>
<p>1. Infrastructure projects accomplishment with a total contract price of at least P10M</p>	<p>a. Copy of the approved contract b. Approved Change Order and/or Extra Work Order, if any c. Complete set of approved plans/drawings for the original contract and the approved revised plans/drawings for the variation order/s d. Technical specifications for the original contract and for all variation orders, if any e. Approved Statement of Work Accomplished/Progress Report/ Accomplishment Report f. Approved detailed breakdown of the original contract amount and for all the variation orders issued, if any g. Certificate of Completion and Certificate of Acceptance, if any, for 100% Accomplishment h. As built-plans, for completed projects only</p>
<p>2. Post-repair of property involving an amount of more than P100,000 per job order</p>	<p>a. <i>For Repair of Aircraft, Equipment and Vehicle</i></p> <ul style="list-style-type: none"> • Approved contract of Job Order • Complete technical description of the aircraft/equipment • Detailed breakdown of the contract amount showing in sufficient detail the derivation of the

	<p>direct and indirect costs</p> <ul style="list-style-type: none"> • Pre-repair evaluation report by the agency showing in sufficient detail the scope of work to be done • Latest service bulletin, in case of aircraft • Report of waste materials • Document indicating the history of repair <p>b. <i>Repair of Marine Vessel</i></p> <ul style="list-style-type: none"> • Approved contract or Job Order • Complete technical description of the vessel to include the following <ul style="list-style-type: none"> ✓ type of vessel, year built, and acquisition date ✓ dimensions (length over-all, length between perpendiculars, breadth, depth) ✓ deadweight/light displacement weight ✓ vessel classification ✓ main propulsion and other major equipment on board • Detailed breakdown of the contract amount showing in sufficient detail the derivation of the direct and indirect costs • Pre-repair evaluation report by the agency showing in sufficient detail the scope of work to be done/itemized program of work • Approved detailed plans showing the extent of repair work to be done • Report of waste materials • Appropriate document showing history of repair
<p>3. Deliveries of the following items with a total value of more than P500,000 per Purchase Order:</p> <ul style="list-style-type: none"> a. Medicines, drugs, medical supplies/ equipment, chemicals, laboratory supplies/ equipment b. Construction materials c. Motor vehicles and heavy equipment and their spare parts and 	<ul style="list-style-type: none"> a. Approved contract (Purchase Order, Job Order, Letter Order, Contract) b. Sales Invoice and Delivery Receipt c. Certificate of Acceptance d. Performance/Quality Tests Results, if applicable e. Detailed Breakdown of Contract Cost f. Complete set of approved plans/drawings, if applicable Brochures/Manuals, if applicable

accessories d. Electronic and communication supplies/equipment e. Vessels and marine equipment f. Refrigeration and air-conditioned equipment/systems g. Aircrafts and their accessories and components h. Weapons, ammunitions i. Generating machines, engines and accessories; and j. Fabricated furniture, Equipment, etc.				
	<i>Auditee's Representative</i>	<i>COA</i>		
		<i>Procedures</i>	<i>Specific Office</i>	<i>Person/s In-Charge</i>
1	Present the written request with sufficient identification or authorization.	Receive the written request.	Audit Team concerned	Receiving Clerk
2		Browse the request and check if all the requirements are attached.	-do-	Action Officer
3.a		If the documents are incomplete, inform the auditee's representative to comply with the formalities and procedural requirements.	-do-	-do-
3.b		If the documents are complete, stamp "Received" on the face of the 1 st and last copy of the letter-request, and write down the date and time of receipt and the receiving clerk affixing his/her initial therein. Give the last copy for the requesting party's file.	-do-	Receiving Clerk
4		Inform the requesting party of the process or procedure in taking action of the request. Inform also the period during which an inquiry for the status of his/her request may be made.	-do-	Action Officer

5		Refer the request to the Head of Technical Services in writing.	-do-	ATL/SA
6		Upon receipt of the request, inform the requesting party in writing of the receipt of the request. Inform also the period during which an inquiry on the status of the request can be made.	Technical Services of the Cluster/COA Regional Office concerned	Action Officer

IX. TRAINING SERVICES – PROCEDURAL FLOW

TRAINING SERVICES
Request for Participation in COA Training Programs
(Individual Request)

Who may request				
<ul style="list-style-type: none"> • A government officer/employee • Government agency/Auditee 				
Where to submit the request				
<ul style="list-style-type: none"> • Professional Development Office (PDO) at the COA Central Office for those assigned in agencies located in NCR; • COA Regional Office (CRO) concerned for those government officer/employee assigned in an agency under the jurisdiction thereof 				
What are the requirements				
<ul style="list-style-type: none"> • Duly accomplished application form • Training fee of P1,200 per participant per day 				
	Requesting Party	COA		
		Procedures	Specific Office	Person/s In-Charge
1	Visit the COA Website where the training courses are listed, the schedule and the requirements are posted. Download the application form and	Receive the application form	PDO or COA Regional Office concerned	Action Officer

	submit the same to the PDO/CRO.			
2		Evaluate the application if the applicant meets the requirements. If the requirements are not met, inform the applicant accordingly.	-do-	-do-
3	Pay training fee to the COA Cashier.	If the applicant meets the requirements, schedule him/her in the desired training course. Inform either by phone or email, or through letter.	-do-	-do-

TRAINING SERVICES
Request for the conduct of customized training program for agency personnel

Who may request				
<ul style="list-style-type: none"> • A government agency 				
Where to submit the request				
<ul style="list-style-type: none"> • Professional Development Office (PDO) at the COA Central Office for those assigned in agencies located in NCR; • COA Regional Office (CRO) concerned for those government officer/employee assigned in an agency under the jurisdiction thereof 				
What are the requirements				
<ul style="list-style-type: none"> • Letter-Request • Course Design fee of P5,000 per day • Training fee of P1,200 per participant per day 				
	Requesting Agency	COA		
		Procedures	Specific Office	Person/s In-Charge
1	Write a letter requesting COA to conduct customized training program for its personnel.	Receive the letter-request	PDO or COA Regional Office concerned	Receiving Clerk
2		Evaluate the request	-do-	Training Officer
3		If PDO/CRO can deliver the	-do-	-do-

		desired training program, write the requesting agency and inform of the preparatory activities, arrangements, and the requirements for the requested training program.		
4	Pay the course design fee and training fees for participants.	Prior to the start of the conduct of training program, require the requesting agency to pay the course design fee and training fees for participants.	-do-	-do-

X. OTHER SERVICES – PROCEDURAL FLOW

OTHER SERVICES

Filing of Administrative Complaint Against COA Personnel *(In accordance with the Revised Rules on Administrative Cases in the Civil Service and COA Rules)*

<p>Who may file</p> <ul style="list-style-type: none"> • Any concerned citizen who has grounds to file an administrative case against COA personnel • COA as disciplining authority or any authorized representative
<p>Where to file</p> <ul style="list-style-type: none"> • COA Citizen’s Desk with email address citizendesk@coa.gov.ph
<p>Forms of Complaint</p> <ul style="list-style-type: none"> • Sworn Complaint – a complaint in writing, subscribed and sworn to by the complainant • Anonymous – a complaint in writing where the identity of the complainant cannot be determined with certainty • Motuproprio – a complaint initiated by the disciplining authority or any representative showing cause for filing an administrative case based on records, reports, and such other documents.
<p>What are the requirements for filing complaints</p> <ul style="list-style-type: none"> • For sworn complaint (S) <ul style="list-style-type: none"> ▪ Written complaint, signed and under oath;

- Full name, residence and office address of the complainant with his/her/their current position/designation;
- Full name and address of the person/s complained of as well as his/her/their position/s and office assignment/s;
- A narration of relevant and material facts which shows the acts or omissions allegedly committed;
- Certified true copy of documentary evidence and affidavits of witnesses, if any;
- Certification or statement of non-forum shopping
- Number of copies – four copies of complaint
- **For anonymous complaints (A)**
 - Written complaint, unsigned and unsubscribed;
 - Full name of COA personnel complained of as well as his/her/their position/s and office assignment/s;
 - A narration of relevant and material facts which show the acts or omissions allegedly committed;
 - Documentary or direct evidence that will show the infraction allegedly committed by the said personnel, if any;
 - Number of copies – four copies of complaint
- **By motu proprio (M)**
 - Any order in writing requiring the concerned COA personnel to comment, explain and show cause why an administrative case should not be filed against him/her;
 - The said order in writing must be based on meritorious grounds/ allegations the veracity of which can be verified or supported with documentary evidence such as reports, written communications and such other records.

A. Processing of the Complaint

	Complainant	Procedures	COA		
			Specific Office Responsible	Person's In-Charge	Applies to (Form of Complaint)
1	File complaint	Receive the complaint	Office of the Chairperson	Receiving Clerk	S / A
2		Browse the complaint	-do-	Action Officer	S / A

	Complainant	Procedures	COA		
			Specific Office Responsible	Person's In-Charge	Applies to (Form of Complaint)
		and determine the following: a. form of complaint filed b. name of person/s complained of and offices; c. certified true copy of the evidences or affidavits; number of copies submitted			
3		a. Stamp "Received" on the face of the complaint, writing down the date, time of receipt and the name of receiving clerk affixing his/her initial. Give one copy to the complainant/sender; or b. Acknowledge receipt in writing	-do-	Action Officer	S / A
4		a. Inform the complainant/sender of the process or procedures to be undertaken and the period during which an inquiry on the status of the complaint can be made; b. Record the complaint in the Office's logbook	-do-	Action Officer Receiving Clerk	S / A

	Complainant	Procedures	COA		
			Specific Office Responsible	Person's In-Charge	Applies to (Form of Complaint)
5		Evaluate and determine whether the complaint is sufficient in substance and form and in accordance with CSC and COA Rules	-do-	Action Officer	S / A / M
6		Require the person complained of to submit Counter-Affidavit/Comment with supporting docs within 3 days from receipt by mail or personal service	-do-	Action Officer	S / A / M
7		Upon receipt of Respondent's counter-affidavit/comment with supporting evidences, conduct Preliminary Investigation for determination whether or not prima facie case exists.	-do-	Action Officer	S / A / M
8		Prepare and submit Prelim. Investigation Report (PIR) containing a determination whether or not prima facie case exists with recommendations.	-do-	Action Officer	S / A / M
9		Review and approve the PIR with draft Memo for the Chairperson with any of the following: containing recommendations	-do-	Director concerned	S / A / M

	Complainant	Procedures	COA		
			Specific Office Responsible	Person's In-Charge	Applies to (Form of Complaint)
		whether: a. Draft letter/formal charge for signature; b. Draft office order creating a Fact-Finding Investigation (FFI) team; or c. Recommending dismissal of complaint, with draft letter to person complained of, furnishing copy to complainant and other COA officials concerned			
10		Release the approved Letter/Formal Charge to the Respondent; or Signed Office Order for the conduct of FFI; or Letter dismissing the complaint	-do-	Releasing Clerk	S / A / M
11		In case of conduct of FFI, prepare and submit the results of FFI with recommendation whether to file appropriate charge or for the dismissal of the complaint	-do-	FFI Team	S / A / M
12		Review, approve and submit the FFI	-do-	Director	S / A / M

	Complainant	Procedures	COA		
			Specific Office Responsible	Person's In-Charge	Applies to (Form of Complaint)
		Report with draft Memo for the Chairperson containing recommendations whether: a. Letter/Formal charge be issued; or b. Dismiss the complaint for lack of merit, with draft letter to the person complained of, furnishing copy to complainant and COA officials concerned			
13		Transmit approved Letter/Formal Charge to the Respondent; or letter dismissing the complaint	-do-	Releasing Clerk	S / A / M

Note: The period to response depends on the current and existing workload of the Clerk, Action Officer, Director, ASCOM and Chairperson at the time of receipt of the complaint, action to be taken, report or memo, as the case may be.

B. Procedures in the conduct of formal investigation/hearing

	Respondent	COA		
		Procedures	Specific Office	Person's In-charge
1		Within five days but not later than ten days from receipt of the Answer of the Respondent with a categorical statement requesting formal hearing on the charges filed against him/her, commence the formal	Office of the General Counsel, Legal Services Sector	Hearing Officer

	Respondent	COA		
		Procedures	Specific Office	Person's In-charge
		investigation.		
2		Terminate the investigation within a period of 30 days from the start of the hearing unless the period is extended by the disciplining authority in meritorious cases.	-do-	Hearing Officer
3		Upon termination of the formal hearing, prepare and submit the Decision to the General Counsel for review.	-do-	Hearing Officer
4		Transmit the proposed Decision to the Commission Proper (CP) for consideration;	-do-	Assistant Commissioner, LSS
5		Receive the proposed Decision	Commission Secretariat	Receiving Clerk
6		Finalize promulgation of the Decision by the CP		Commission Proper
7		Release the Decision to the following: <ul style="list-style-type: none"> • Respondent • Complainant • COA officials concerned in the implementation of the order 	Commission Secretariat	Releasing Clerk

C. Procedures when Respondent submits answer without electing formal hearing

	Respondent	COA		
		Procedures	Specific Office	Person's In-charge
1		Prepare the Decision based on available records to the General Counsel for review.	Office of the General Counsel	Action Officer
2		Review and submit the proposed Decision to the Commission Proper (CP) for consideration;	-do-	Assistant Commissioner
3		Receive the proposed Decision	Commission Secretariat	Receiving Clerk

4		Finalize and promulgate the Decision.		Commission Proper
5		Release the Decision to the following: <ul style="list-style-type: none"> • Respondent • Complainant • COA officials concerned in the implementation of the order 	Commission Secretariat	Releasing Clerk

OTHER SERVICES
Request for Information and Access to Public or Official Documents or Records, Including Furnishing of Copies Thereof

Note: *The Guidelines on the Disposition of Requests for Information and Access to Public or Official Documents or Records, Including Furnishing of Copies Thereof is for approval by the Commission Proper.*