

**[ COA Resolution No. 2015-012, April 06, 2015 ]**

**ISSUANCE OF NOTICES OF FINALITY OF DECISION BY THE COMMISSION SECRETARY AND COA ORDERS OF EXECUTION BY THE GENERAL COUNSEL ON APPEALS/PETITIONS FOR REVIEW/MOTIONS FOR RECONSIDERATION DISMISSED BY THE COMMISSION PROPER FOR BEING FILED OUT OF TIME**

*Adopted: 06 April 2015  
Date Filed: 22 April 2015*

**WHEREAS**, Sections 2 and 3 of Rule XIII of the 2009 Revised Rules of Procedures of the Commission on Audit provide the procedure on the issuance of notices of finality of decision (NFDs) and COA orders of execution (COEs) for notices of disallowances (NDs), notices of charge (NCs), and decisions rendered by auditors and directors that have become final and executory;

**WHEREAS**, the same rules also provide that for final and executory NDs and NCs, the authority to issue NFDs is lodged with the auditor while the authority to issue the corresponding COEs belongs to the director, and as for final and executory decisions rendered by the directors, both the NFDs and COEs are issued by the director concerned;

**WHEREAS**, in actual practice, appeals/petitions for review/motions for reconsideration assailing NDs, NCs, or decisions issued by auditors or directors which have already attained finality are filed before the Commission Proper (CP) from time to time;

**WHEREAS**, the order of dismissal by the CP on the aforementioned ground prompts the Commission Secretary to issue the corresponding NFDs, which subsequently leads to the issuance of the corresponding COEs by the General Counsel;

**WHEREAS**, there is a need to harmonize the apparent conflict between the rules and actual practice;

**NOW THEREFORE**, the Commission resolves, as it is hereby resolved, to instruct the Commission Secretary, in lieu of the auditor or director concerned in cases of appeals/petitions for review/motions for reconsideration dismissed by the CP for being filed out of time, to issue immediately the corresponding NFDs and the General Counsel to issue the corresponding COEs not earlier than five (5) days from receipt of the NFDs by the concerned agency head.

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

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