

**[ COA RESOLUTION NO. 2011-006, August 17, 2011 ]**

**RESOLUTION MODIFYING SECTIONS 9 AND 10, RULE X OF THE 2009 REVISED RULES OF PROCEDURE OF THE COMMISSION ON AUDIT**

**WHEREAS**, under Section 6, Common Provisions, Article IX of the 1987 Constitution, the Commission on Audit (COA) en bane may promulgate its own rules concerning pleadings and practice before it or before any of its offices, which, however, shall not diminish, increase, or modify substantive rights;

**WHEREAS**, pursuant to the said Constitutional provision, this Commission has prescribed its 2009 Revised Rules of Procedure of the Commission on Audit (RRPC) which became effective on October 28, 2009 after due publication in newspapers of general circulation;

**WHEREAS**, Section 9, Rule X of the 2009 RRPC provides that "A decision or resolution of the Commission upon any matter within its jurisdiction shall become final and executory after the lapse of thirty (30) days from notice of the decision or resolution, unless a motion for reconsideration is seasonably made or an appeal to the Supreme Court is filed;

**WHEREAS**, under Section 8, Rule 64 of the 1997 Revised Rules of Court in the Philippines, otherwise known as the Rules of Court, "[T]he filing of a petition for certiorari shall not stay the execution of the judgment or final order or resolution sought to be reviewed, unless the Supreme Court shall direct otherwise upon such terms as it may deem just;"

**WHEREAS**, Section 10, Rule X of the 2009 RRPC provides that "A motion for reconsideration may be filed within the time remaining of the period to appeal, on the grounds that the evidence is insufficient to justify the decision; or that the said decision is contrary to law. Only one (1) motion for reconsideration of a decision of the Commission shall be entertained;

**WHEREAS**, it is necessary that the 2009 RRPC shall be consistent with the Rules of Court;

**NOW, THEREFORE, BE IT RESOLVED**, as it is hereby RESOLVED, to modify Sections 9 and 10 of Rule X of the 2009 RRPC to read as follows:

"Section 9. Finality of Decisions or Resolutions. — A decision or resolution of the Commission upon any matter within its jurisdiction shall become final and executory after the lapse of thirty (30) days from notice of the decision or resolution."