

**[ COA RESOLUTION NO. 2008-005, February 15, 2008 ]**

**IMPOSITION AND COLLECTION OF FILING FEES ON CASES  
BEFORE THE COMMISSION ON AUDIT IN THE EXERCISE OF ITS  
QUASI-JUDICIAL FUNCTION**

WHEREAS, Section 7, Article IX-A of the 1987 Philippine Constitution mandates the Commission on Audit to decide any case or matter brought before it for decision or resolution;

WHEREAS, Section 6, Article IX-A thereof authorizes this Commission to promulgate its own rules concerning pleadings and practice before it or before any of its offices;

WHEREAS, the 1997 Revised Rules of Procedure of this Commission, governing the pleadings and practice in the discharge of its quasi-judicial function, does not contain provisions on the imposition and collection of filing fees on cases filed before it or any of its offices;

WHEREAS, the imposition and collection of filing fees is part and parcel of the rules on pleadings and practice even under the Rules of Court to cover partially the quasi-judicial cost of services to be rendered;

WHEREFORE, premises considered, the Commission Proper resolves, as it is hereby resolved, to authorize the adjudicating bodies/offices of this Commission, in the exercise of its original and appellate jurisdictions, to impose and collect filing fees on the following cases:

1. Appeal from notices of suspension, disallowance or charge
2. Appeals for relief from accountability
3. Money claims, except if the claimant is a government agency
4. Requests for condonation

The appellant/petitioner/claimant/complainant in any of the above cases shall pay a filing fee, as follows:

Amount Involved	Filing Fee
P1,000,000.00 and below	P1,000.00 or 1/10 of 1% (0.1%) of the amount involved in the case whichever is lower
Above P1,000,000.00	Additional P1,000.00 for every P1,000,000.00 or a fraction thereof but not to exceed P10,000.00