

[RESOLUTION NO. 2018-017, August 29, 2018]

**CLARIFICATION ON PAYMENT OF THE FILING FEE FOR
REQUESTS FOR RELIEF FROM ACCOUNTABILITY UNDER
COMMISSION ON AUDIT RESOLUTION NO. 2013-016 DATED
AUGUST 23, 2013**

Adopted: 01 February 2018

Date Filed: 29 August 2018

WHEREAS, Commission on Audit (COA) Resolution No. 2008-005 dated February 15, 2008, entitled "Imposition and Collection of Filing Fees on Cases before the Commission on Audit in the Exercise of its Quasi-Judicial Functions," mandates the imposition and collection of a filing fee on appeals for relief from accountability;

WHEREAS, Section 5, Rule IX of the 2009 Revised Rules of Procedure of the COA (RRPC) dated September 15, 2009 provides for the imposition of a filing fee on appeals from disapproval of requests for relief from accountability;

WHEREAS, COA Resolution No. 2013-016^[1] dated August 23, 2013, which amended COA Resolution No. 2008-005 and Section 5, Rule IX of the 2009 RRPC, imposes a filing fee on requests for relief from accountability;

WHEREAS, there is a need to clarify the foregoing issuances as regards the filing fee for requests for relief from accountability for loss of government funds or property, and for uniformity in the application thereof;

NOW, THEREFORE, the Commission Proper RESOLVES, as it does hereby RESOLVE, to adopt the following clarifications:

1. No filing fee shall be imposed on a request for relief from money or property accountability;
2. In case of an appeal from denial of a request from relief from accountability, the appeal shall be subject to the payment of a filing fee at 1/10 of one percent (1%) of the money lost, or the acquisition cost of the property lost;
3. The filing fee in case of an appeal from denial of a request for relief from accountability shall be chargeable against the personal account of the Accountable Officer (AO); and
4. In case of an appeal from denial of a request for relief from money and property accountability for losses arising from natural calamities without the contributory negligence or misconduct of the accountable officer, the filing fee may be charged to the agency concerned, but