



Republic of the Philippines  
**COMMISSION ON AUDIT**  
Commonwealth Avenue, Quezon City, Philippines



NO. 2009-084

DATE: November 16, 2009

## MEMORANDUM

**TO :** Asst. Commissioners, Regional Directors, Cluster Directors, Officer-in-Charge, Heads of Auditing Units, and all Others Concerned.

**SUBJECT:** Enforcement of COA Disallowances and Charges

This Commission's attention has been called to the fact that among the dormant accounts in various agencies are audit disallowances and charges.

The then 1987 COA Rules and Procedures enumerated in detail the procedures to be undertaken in cases of disallowances that have become final and executory for lack of appeal within the prescribed period or due to the fact that the Supreme Court has affirmed the decision of this Commission. Again, the recent amendment to the said Rules prescribe the procedure for enforcement of said disallowances.

Consequently and as part of the function of the Supervising Auditors (SAs) and Audit Team Leaders (ATLs), enforcement of the settlement of such disallowances and charges, which have become final and executory for which the Auditor's Order or Final Order of Adjudication and/or COA Order of Execution (COE) have been issued should be strictly monitored. This should also include Notices of Disallowance that have not been covered by Final Order of Adjudication and/or COA Order of Execution (COE) and those that have not been recognized in the books of accounts despite the lapse of time thus rendering them final and executory.

For this purpose, SAs/ATLs shall submit to the Cluster or Regional Directors concerned, then to the Office of the Chairman, copy furnished the Legal Services Sector, a uniform format (Annex "A") of report and analysis of existing

disallowances and charges in the books of the agencies and submit a status of the enforcement thereof, the reasons why said disallowances have not been settled to date, and the efforts exerted to collect/enforce settlement thereof.

The initial report thereon should be submitted on or before 15 January 2010 and every six (6) months thereafter.

Failure to comply herewith shall be a ground for sanctions to the concerned personnel.



**REYNALDO A. VILLAR**  
Chairman

LSS-FAIO  
LDB/enp/cda  
m-c enforce disallowance  
795-09

## REPORT AND ANALYSIS OF DISALLOWANCES AND CHARGES

Date	Number	PAYEE/PAYOR	AMOUNT			Outstanding Balance	Explanations for unsettled accounts
			Disallowed	Charged	Settled		
xx/xx/xx	ND xx-xx-xxx (xx)	xxxxx	xxxxx.xx			xxxxx.xx	
xx/xx/xx	NC xx-xx-xxx (xx)	xxxxx		xxxxx.xx		xxxxx.xx	
Xx/xx/xx	NSSDC xx-xxx (ND-xx-xxx (xx))	xxxxx			xxxxx.xx	xxxxx.xx	
Total			Pxxxxx.xx	Pxxxxx.xx	Pxxxxx.xx		