



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



**RESOLUTION**

No. : 2009-013  
Date : June 19, 2009

**SUBJECT:** Reconstitution of the Adjudication and Settlement Board (ASB) and Providing for the Regular and Non-Regular Members Thereof

**WHEREAS**, under pertinent issuances of this Commission, the ASB has been delegated with the authority to adjudicate appeals from disallowances and charges, and to approve write-off of unliquidated cash advances and outstanding/dormant/uncollectible accounts and requests for relief from accountability, involving different jurisdictional amounts;

**WHEREAS**, the ASB is presently composed of the Assistant Commissioner of the Legal Services Sector (LSS) as Chairperson, and the Assistant Commissioners of the National Government Sector (NGS), Corporate Government Sector (CGS), Local Government Sector (LGS) and Government Accountancy Sector (GAS) as Members;

**WHEREAS**, given the nature of cases brought before the ASB for adjudication and/or approval, and in view of the 2008 Organization Restructuring of this Commission, there is a need to reconstitute the membership thereof;

**WHEREAS**, the Assistant Commissioners for LSS, NGS, CGS and LGS whose sectors are directly involved in the adjudication of cases need to sit as regular members of the ASB, while the Assistant Commissioners for GAS and Special Services Sector (SSS) may sit in the ASB or be included as members thereof when the matters under consideration involve or affect the mandates of their Sectors;

**NOW, THEREFORE**, the Commission-Proper resolves, as it does hereby resolve, to reconstitute the regular membership of the ASB, as follows:

- Chairperson - Assistant Commissioner, LSS
- Members - Assistant Commissioner, NGS  
Assistant Commissioner, CGS  
Assistant Commissioner, LGS

**BE IT RESOLVED, MOREOVER,** that the Assistant Commissioners for GAS and SSS shall sit or be included as members of the ASB, with all the rights of a regular member thereof, when the matters under consideration involve technical or accounting matters, respectively, or those affecting their respective mandates.

**BE IT RESOLVED, FURTHER,** that in case of an impasse or deadlock in the voting of the regular members of the ASB, when the matter under consideration does not involve technical or accounting matters, the more senior non-regular member of the ASB shall be called to sit in the ASB and participate in the voting to break the tie. For this purpose, seniority shall refer to the date of appointment as Assistant Commissioner;

**BE IT RESOLVED, FURTHERMORE,** that an ASB Secretariat headed by a senior staff of the Office of the General Counsel shall be constituted by the LSS Assistant Commissioner to record the proceedings, safeguard the records and provide the administrative needs of the ASB;


**BE IT RESOLVED, FINALLY,** that the jurisdiction of the ASB to adjudicate cases, as defined and limited under various issuances of this Commission, shall not be affected by its reconstitution under this Resolution.

This Resolution takes effect upon approval and shall apply to all pending appeals before this Commission.

Quezon City, Philippines.



**REYNALDO A. VILLAR**  
Chairman



**JUANITO G. ESPINO, JR.**  
Commissioner