



REPUBLIC OF THE PHILIPPINES  
COMMISSION ON AUDIT  
Commonwealth Avenue, Quezon City, Philippines

**RESOLUTION**

No. 2021-008

Date: MAY 12 2021

**Subject:** Amendment to Section 1, Rule VIII of the 2009 Revised Rules of Procedure of the Commission on Audit

**WHEREAS**, Section 2(1), Article IX-D of the 1987 Constitution provides that the Commission on Audit (COA) has the power, authority, and duty to examine, audit, and settle all accounts pertaining to the revenue and receipts of, and expenditures, or uses of funds and property, owned or held in trust by, or pertaining to, the Government, or any of its subdivision, agencies, or instrumentalities;

**WHEREAS**, Section 26 of Presidential Decree No. 1445 provides that the authority and power of the COA shall extend to and comprehend all matter relating to the examination, audit, and settlement of all debts and claims of any sort due from or owing to the Government or any of its subdivision, agencies, and instrumentalities;

**WHEREAS**, pursuant to Section 6, Article IX-A of the 1987 Constitution, the COA *en banc* is vested with the power to 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**, the COA promulgated its 2009 Revised Rules of Procedure of the COA (RRPC) which became effective on October 28, 2009. Section 1, Rule VIII thereof provides that the Commission Proper (CP) shall have original jurisdiction over money claims against the Government;

**WHEREAS**, there are petitions for money claim for the payment of just compensation filed before the CP which are based on final and executory judicial decisions;

**WHEREAS**, the determination of just compensation in eminent domain cases is a judicial prerogative and that no statute, decree, or executive order can mandate that its own determination shall prevail over the court's findings and much less preclude the courts from looking into the "just-ness" of the decreed compensation;<sup>1</sup>

<sup>1</sup> *The Heirs of Mateo Pidacan and Romana Bigo, namely: Pacita Pidacan vda. De Zubiri and Adela Pidacan vda. De Robles vs. Air Transportation Office*, G.R. No. 186192, August 25, 2010.

A handwritten signature in black ink, consisting of a large, stylized letter 'f' followed by a smaller, less distinct mark.

**WHEREAS**, this Commission is bound to respect the final character of the determination by the court on the reasonableness of just compensation and to be consistent with the concept that just compensation must be paid in full without delay;<sup>2</sup>

**WHEREAS**, it is imperative that the 2009 RRPC shall be consistent with the doctrines laid down by the Supreme Court on the claim for just compensation in eminent domain cases;

**NOW, THEREFORE**, this Commission **RESOLVES**, as it does hereby **RESOLVE**, to modify Section 1, Rule VIII of the 2009 RRPC, to read as follows:

“Section 1. Original Jurisdiction – The Commission Proper shall have original jurisdiction over: a) money claim against the Government, except payment of just compensation based on a court judgment in expropriation proceedings; b) request for concurrence in the hiring of legal retainers by government agency; c) write off of unliquidated cash advances and dormant accounts receivable in amounts exceeding one million pesos (P1,000,000.00); d) request for relief from accountability for losses due to acts of man, *i.e.*, theft, robbery, arson, etc., in amounts in excess of five million pesos (P5,000,000.00).”

**BE IT FURTHER RESOLVED**, that disbursement of funds on the payment of just compensation shall be subject to post-audit.

This Resolution shall take effect after 15 days following its publication in two newspapers of general circulation.

Approved this 12<sup>th</sup> day of May, 2021 in Quezon City, Philippines.



COMMISSION ON AUDIT  
OFFICE OF THE COMMISSION SECRETARIAT



**MICHAEL G. AGUINALDO**

Chairperson

**ROLAND C. PONDOC**

Commissioner

<sup>2</sup> *Apo Fruits Corporation and Hijo Plantation, Inc. vs. Land Bank of the Philippines*, G.R. No. 164195, April 5, 2011.