



BEST PRACTICES AND REMEDIES TO AVOID COA DISALLOWANCES

Wednesday & Thursday, September 17 & 18, 2025
1:30pm to 4:45pm via ZOOM

Course Outline

I. What COA is all about: Mandate and Powers

II. What are covered by COA suspensions, disallowances and charges

What public officials and private entities transacting with the government should know to avoid illegal, irregular, extravagant, unnecessary and unconscionable disbursements and transactions

Collections which are not properly assessed or if properly assessed, not completely collected

III. What are the procedures in the issuance and enforcement of COA:

- a. Notice of Suspensions
- b. Notice of Disallowances
- c. Notice of Charges

IV. Common findings of COA

a. Violation of Rules and Regulations

- Transfer of Funds
- Cash Advances
- Splitting of Contracts
- Hiring of Private Lawyers
- Hiring of Consultants
- Car Plans
- Repairs of Motor Vehicles
- Rental of Motor Vehicles
- Retirement Pay Disallowances
- Granting of Life and Health Insurance from private insurance companies
- Christmas Party
- Travel Expenses (e.g. Lakbay Aral)
- Family Visit Allowance
- Catering Services
- Gifts to Outsiders (e.g. media, friends of the agency)
- Advertising and other Promotional Expenses
- Collective Negotiation Agreement (CNA) e.g. Signing Bonuses
- Others



b. Unauthorized benefits

- Rice Allowance
- Children's Allowance
- Educational Allowance
- Extra Christmas Bonus
- Birthday Bonus
- Others

V. Effects and Consequences to the government agency and private sector participants on COA disallowances and findings

VI. Supreme Court decisions on COA findings

VII. What should a government agency and a private participant do to avoid disallowances, and if already issued, how to remedy the situation

When will a superior be liable and when not for a COA S and D
How will a subordinate escape liability for an irregular act of his superior

VIII. Updates on COA Issuances:

- a) COA Memorandum
- b) COA Circulars
- c) COA resolutions that you must know to avoid disallowances

Elisha Afloro

Program Leader

Center for Global Best Practices

Manila lines: (+63 2) 8556-8968 or 69

Telefax: (+63 2) 8842-7148 or 59

Email: elisha_cgbp@yahoo.com

Please cc: mgm.cgbp@yahoo.com

Website: www.cgbp.org