



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



**MEMORANDUM**

**No** : 2009-043

**Date** : June 19, 2009

**TO** : ALL COA OFFICIALS AND EMPLOYEES ASSIGNED IN HOSPITALS AND HEALTH-RELATED ESTABLISHMENTS IN THE NATIONAL GOVERNMENT AGENCIES, GOVERNMENT-OWNED AND/OR CONTROLLED-CORPORATIONS AND LOCAL GOVERNMENT UNITS

**SUBJECT:** Grant of Hazard Duty Pay and other Benefits under Republic Act (R.A.) No. 7305 (*Magna Carta of Public Health Workers*)

In view of the ruling of the Supreme Court in *Kapisanan ng mga Manggagawa sa Government Service Insurance System vs. COA*, G.R. No. 150769, 31 August 2004, affirming the disallowance on the grant of hazard duty pay under R.A. No. 7305 to the Social Insurance Group of the GSIS, it is informed that:

1. All COA officials and employees assigned at the auditing units of hospitals, sanitarium, health centers and other health-related establishments in the country are not deemed public health workers within the contemplation of R.A. No. 7305.
2. Effective 01 July 2009, the receipt of hazard duty pay and other benefits by COA officials and employees assigned in hospitals, sanitarium, health centers and other health-related establishments in the national government agencies, government-owned and/or controlled corporations, and local government units shall be stopped.
3. Only COA officials and employees principally tasked to render health or health-related services in clinics and similar health-related units or establishments shall be authorized to receive hazard duty pay allowed under R.A. No. 7305 for the duration of


such assignment thereat, subject to availability of funds and the usual accounting and auditing rules and regulations.

4. All previous authorizations inconsistent herewith are hereby revoked and repealed accordingly.

A violation of this Memorandum will subject erring COA officials and employees to appropriate administrative sanctions

For guidance and compliance.

FOR THE COMMISSION:



REYNALDO A. VILLAR  
Chairman