



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



CIRCULAR

No. : 2013-003A
Date : SEP 18 2013

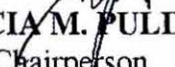
To : All Head of Departments, Bureaus, Offices, Agencies and Instrumentalities of the National Government Agencies (NGAs), Local Chief Executives of Local Government Units (LGUs), Heads of Government-Owned and/or Controlled Corporations (GOCCs) and their Subsidiaries, COA Assistant Commissioners, Directors, Auditors and All Others Concerned

Subject : Amendment to COA Circular No. 2013-003 dated January 30, 2013 re: Reiteration of Audit Disallowance of Payments without Legal Basis of Allowances, Incentives, and Other Benefits of Government Officials and Employees in the NGAs, LGUs and GOCCs and their Subsidiaries

To align Paragraph III on the rates of Loyalty Cash Award (LCA) stated in COA Circular No. 2013-003, with Item 6, Revised Policy on Grant of Loyalty Award of the Civil Service Commission (CSC) Memorandum Circular No. 6, s. 2002, the LCA Rates prescribed in COA Circular No. 2013-003 dated January 30, 2013 are hereby amended as follows:

10 th year	-	from P5,000.00 to P10,000.00
15 th year	-	from P2,500.00 to P5,000.00
20 th year	-	from P2,500.00 to P5,000.00
25 th year	-	from P2,500.00 to P5,000.00
30 th year	-	from P2,500.00 to P5,000.00
35 th year	-	from P2,500.00 to P5,000.00
40 th year	-	from P2,500.00 to P5,000.00

This Circular shall take effect fifteen (15) days after publication in newspapers of general circulation.


MA. GRACIA M. PULIDO TAN
Chairperson


HEIDI L. MENDOZA
Commissioner


ROWENA V. GUANZON
Commissioner