



Republic of the Philippines
Department of Education

04 DEC 2015

DepEd MEMORANDUM
No. **153**, s. 2015

DISSEMINATION OF THE COMMISSION ON AUDIT CIRCULAR NO. 2013-003A
(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: Undersecretaries
Assistant Secretaries
Bureau and Service Directors
Regional Directors
Schools Division Superintendents
Public and Private Elementary and Secondary Schools Heads
All Others Concerned

1. For the information and guidance of all concerned, enclosed is a copy of the Commission on Audit Circular (COA) No. 2013-003A entitled *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*.

2. This Circular amends the rates of Loyalty Cash Award (LCA) stated in Paragraph III, Item 6 of the COA Circular No. 2013-003, under *Loyalty Cash Award (LCA), Section 7, Rule X, Omnibus Rules of the Civil Service Commission (CSC); DBM Department Order*, which was disseminated in DepEd Memorandum No. 131, s. 2013, as follows:

10 th year	-	P 5,000.00
15 th year	-	P 3,000.00
20 th year	-	P 3,500.00
25 th year	-	P 4,000.00
30 th year	-	P 5,000.00

3. The following are the revised rates as amended by the COA Circular No. 2013-003A:

10 th year	-	from P 5,000.00 to P 10,000.00
15 th year	-	from P 2,500.00 to P 5,000.00
20 th year	-	from P 2,500.00 to P 5,000.00
25 th year	-	from P 2,500.00 to P 5,000.00
30 th year	-	from P 2,500.00 to P 5,000.00
35 th year	-	from P 2,500.00 to P 5,000.00
40 th year	-	from P 2,500.00 to P 5,000.00

4. In this connection, the revised rates shall still be followed in the payment of such cash gift to all officials and employees of the Department subject to the availability of funds and the usual accounting and auditing rules and regulations.

5. In addition to the LCA, the awardee shall receive a loyalty memorabilia/souvenir which was also stated in the Civil Service Commission Memorandum Circular No. 06, s. 2002 entitled *Revised Policies on the Grant of Loyalty Award* disseminated through DepEd Order No. 55, s. 2003. These are as follows:

10 and 15 years - bronze service pin
20 and 25 years - silver service ring
30, 35 and 40 years - gold service medallion

6. Immediate dissemination of this Memorandum is desired.


BR. ARMIN A. LUISTRO FSC
Secretary

Encl.:

As stated

References:

DepEd Order (No. 55, s. 2003)
DepEd Memorandum (No. 131, s. 2013)

To be indicated in the Perpetual Index
under the following subjects:

AMENDMENT
BENEFITS
EMPLOYEES
LEGISLATION
OFFICIALS



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:

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


ROWENA V. GUANZON
Commissioner