



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

**CIRCULAR**

**No. :** 2016-001  
**Date :** MAY 31 2016

**TO :** All Heads 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 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 Magna Carta Benefits for Public Health Workers (PHWs) stated in COA Circular No. 2013-003, with item 5.0, Rules and Regulations on the Grant of Compensation - Related Magna Carta Benefits to PHWs of DBM and DOH Joint Circular No. 1, series of 2012, dated November 29, 2012, the Magna Carta Benefits to PHWs' rates prescribed in COA Circular No. 2013-003 dated January 30, 2013 are hereby amended as follows:

<b>Allowance/Benefit</b>	<b>Under COA Circular No. 2013-003 Amount/Rate</b>	<b>As amended under this Circular Amount/Rate</b>
Magna Carta Benefits for Public Health Workers	<b>Medico-Legal Allowance -</b>  ₱200.00 for slight physical injury;  ₱300.00 for less serious physical injury;  ₱500.00 for serious physical injury;    ₱1,000.00 for necropsy; ₱1,000.00 for autopsy;   ₱600.00 per court appearance;	<b>Medico Legal Service-Honorarium:</b>  <u><b>Conduct of Medical Examination-</b></u>  <u>₱500.00 for slight physical injury;</u>  <u>₱500.00 for less serious physical injury;</u>  <u>₱1,000.00 for serious physical injury;</u>  <u>₱2,000.00 for rape victim;</u>  <u>₱2,000.00 Child sexual and/or physical abuse victim;</u>  <u>₱2,500.00 Conduct of necropsy or autopsy;</u>  <u>₱1,500.00 each court appearance to testify on findings;</u>

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	P20,000.00 one time relocation allowance;  <b>Remote Assignment Allowance-50% of basic pay</b>	P20,000.00 one time relocation allowance;  <b>Remote Assignment Allowance-50% of basic pay</b>
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**I. Repealing Clause**

All issuances inconsistent herewith are hereby repealed or amended accordingly.

**II. Effectivity**

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



COMMISSION ON AUDIT  
OFFICE OF THE COMMISSION SECRETARIAT



**MICHAEL G. AGUINALDO**  
Chairperson

**JOSEFA FABIA**  
Commissioner