



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF BUDGET AND MANAGEMENT  
GEN. SOLANO ST., SAN MIGUEL, MANILA

**LOCAL BUDGET CIRCULAR**

No. 160  
August 12, 2024

**TO :** All Provincial Governors; City and Municipal Mayors; *Barangay* Chairpersons; Provincial/City/Municipal/*Barangay Sanggunian* Members; Provincial/City/Municipal Treasurers, Budget Officers, Human Resource Management Officers; and Other Officials Concerned

**SUBJECT :** Implementation of the First Tranche of the Modified Salary Schedule for Local Government Personnel Pursuant to Executive Order (EO) No. 64, s. 2024<sup>1</sup>

**1.0 Background**

1.1 EO No. 64, s. 2024 provides the updated Salary Schedule for Civilian Government Personnel to ensure an effective, competitive and sustainable Compensation and Position Classification System (CPCS) in order to attract, retain and motivate competent and dedicated civil servants.

The updated Salary Schedule for Civilian Personnel will be implemented in four (4) tranches, from Fiscal Year 2024 to Fiscal Year 2027.

1.2 Section 4 of EO No. 64 stipulates that the updated Salary Schedule for civilian government personnel may likewise be granted to personnel of local government units (LGUs), subject to the following:

- (a) Authorization from their respective *sanggunian* as provided under Sections 447(a), 458(a), and 468(a) of RA No. 7160 or the "Local Government Code of 1991", as amended; and
- (b) Compliance with the Personnel Services (PS) limitation in the LGU budget under Sections 325 and 331 of RA No. 7160.

Said Section further provides that the rates of pay in LGUs, which shall be determined on the basis of the class and financial capability of each LGU, shall be at the following percentages of the rates in the Salary Schedule under Section 3 of EO No. 64, subject to any modification that will be made pursuant to Republic Act (RA) No. 11964 or the "Automatic

<sup>1</sup> Updating the Salary Schedule for Civilian Government Personnel and Authorizing the Grant of Additional Allowance, And For Other Purposes

Income Classification of Local Government Units Act," and its Implementing Rules and Regulations (IRR):

Percentage of the Salary Schedule		
	For Provinces/Cities	For Municipalities
Special Cities	100%	
1 <sup>st</sup> class	100%	90%
2 <sup>nd</sup> class	95%	85%
3 <sup>rd</sup> class	90%	80%
4 <sup>th</sup> class	85%	75%
5 <sup>th</sup> class	80%	70%
6 <sup>th</sup> class	75%	65%

- 1.3 Section 4 of EO No. 64 likewise states that LGUs may fully adopt the Salary Schedule in Section 3 thereof, notwithstanding the above ceilings, subject to compliance with the PS limitation and budgetary authorization requirements of RA No. 7160, as well as the guidelines to be issued by the DBM pursuant to Section 7(d) of RA No. 11964 and its IRR, *Provided*, That the salary schedule adopted shall be uniformly applied to all positions in the said LGU.

## 2.0 Purpose

This Circular is issued to provide the guidelines, rules, and regulations for the implementation of the First Tranche of the updated Salary Schedule for Civilian Personnel stipulated under EO No. 64.

## 3.0 Coverage

The following are covered by this Circular:

- 3.1 All positions for salaried LGU personnel, whether regular, contractual, or casual in nature, elective or appointive, full-time or part-time, now existing or hereafter created in LGUs; and
- 3.2 All positions for *barangay* personnel which are paid monthly honoraria.

## 4.0 Exclusions

Excluded from the coverage of this Circular are those engaged without employer-employee relationship and funded from non-Personnel Services (PS) appropriations/budgets, as follows:

- 4.1 Consultants and experts engaged for a limited period to perform specific activities or services with expected outputs;
- 4.2 Laborers engaged through job contracts (*pakyaw*) and those paid on piecework basis;
- 4.3 Student workers and apprentices; and
- 4.4 Individuals whose services are engaged through job orders, contracts of service, or others similarly situated.

## 5.0 Implementation of the First Tranche of the Modified Salary Schedule in LGUs

The implementation of the First Tranche of the Modified Salary Schedule in LGUs shall be subject to the authorization from the *Sanggunian*, as provided under Sections 447(a), 458(a), and 468(a) of RA No. 7160, and the following conditions and considerations:

- 5.1 The new salary rates shall be in accordance with the First Tranche Monthly Salary Schedule for Local Government Personnel, as presented in **Annexes A-1 to A-8**.

The *Sanggunian* may adopt any of the following options:

- 5.1.1 Fully adopt the Salary Schedule in Section 3 of EO No. 64 (Annex A-1 of this Circular), notwithstanding the ceilings provided under Section 4 thereof, subject to compliance with the PS limitation and budgetary authorization requirements of RA No. 7160;
  - 5.1.2 Follow the percentage of the Salary Schedule corresponding to the LGU's current income classification; or
  - 5.1.3 If funds are insufficient to implement fully the salary schedule for the LGU level and income class, or for purposes of complying with the PS limitation, the *Sanggunian* may formulate a modified salary schedule with lower rates but at a uniform percentage of the rates in the applicable salary schedule in **Annexes A-1 to A-8** across all positions.
- 5.2 The PS limitation in LGU budgets under Sections 325(a) and 331(b) of RA No. 7160 shall be complied with, except for the waived items enumerated under Section 95 of the General Provisions of RA No. 11975 or the FY 2024 General Appropriations Act.
  - 5.3 In the formulation of such salary schedule, LGUs shall ensure that they can fund on a sustainable basis the increased salaries, bonuses and incentives, including the government counterparts to the Retirement and Life Insurance Premiums, Pag-IBIG Contributions, PhilHealth Contributions, and Employees Compensation Insurance Premiums, taking into account the regular annual income of the LGU and its expenditure and investment programs.
  - 5.4 The salaries of Public Health Workers (PHWs) shall be determined by the *Sanggunian* after considering and balancing the impact of the relevant provisions of EO No. 64, RA No. 7160, and RA No. 7305<sup>2</sup> on fiscal discipline, prioritization of expenditures, financial capability, and improvement of service delivery.

The *Sanggunian* may adopt any of the following options:

- 5.4.1 Adopt the salary rates authorized for personnel of Special Cities/First Class Provinces and Cities (**Annex A-1**) for the PHWs of the LGU.

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<sup>2</sup> The Magna Carta of Public Health Workers

5.4.2 If LGU funds are not sufficient, adopt a modified salary schedule for PHWs but at a uniform percentage of the salaries in **Annex A-1**, similar to the percentage applied in Item 5.1.3 above.

5.5 The implementation of the First Tranche Salary Schedule shall be effective for a period not less than one (1) year from the date of the approval of the appropriation ordinance authorizing the supplemental budget or augmentation or on the date fixed therein by the Sanggunian concerned, subject to the pertinent provisions of RA No. 7160.

## 6.0 Rules for Adjusting Salaries

The following rules shall apply in the implementation of the salary adjustment:

6.1 The salaries of incumbent personnel shall be adjusted to the rates in the Salary Schedule adopted by the LGU corresponding to the current<sup>3</sup> salary grade allocations and designated steps of their positions.

This is subject to the condition that their positions and salary grades are in accordance with: (a) Local Budget Circular (LBC) No. 137<sup>4</sup> dated July 13, 2021, (b) Budget Circular (BC) No. 2021-2<sup>5</sup> dated August 25, 2021, and subsequent amendments thereto.

6.2 If the current actual monthly basic salary of an incumbent falls between steps of the salary grade allocation of the position as a result of demotion or transfer due to the exigency of the service, the salary shall be adjusted to the rate for the higher step in the salary schedule to be adopted by the LGU.

6.3 If the current actual monthly basic salary of an incumbent exceeds the rate for Step 8 of the salary grade allocation of the position as a result of demotion or transfer due to the exigency of service:

6.3.1 The salary shall be adjusted to the rate for Step 8 of the same salary grade in the salary schedule to be adopted by the LGU;

6.3.2 The incumbent shall not be entitled to salary increase if the current actual salary exceeds the rate for Step 8 of the same salary grade in the salary schedule to be adopted by the LGU.

6.4 For incumbent personnel whose position titles are not in accordance with the Index under LBC No. 137, BC No. 2021-2, and modifications thereto, the salary adjustments shall be granted after their positions have been properly classified by the Department of Budget and Management (DBM) Regional Office concerned.

6.5 The salary of a new hire shall be the rate corresponding to Step 1 of the salary grade allocation of the position in the Salary Schedule to be adopted.

<sup>3</sup> Referring to the status prior to the implementation of the LGU of the Adjusted Salary Schedule Authorized under EO No. 64

<sup>4</sup> Index of Occupational Services, Position Titles and Salary Grades in the Local Government (IOS-LGU), CY 2021 Edition

<sup>5</sup> Modification of Nurse Positions

- 6.6 The salaries/wages of contractual/casual personnel shall be adjusted to the rates corresponding to Step 1 of the salary grade allocations of their positions in the applicable Salary Schedule in **Annexes A-1 to A-8**, effective not earlier than the date of implementation of the Updated Salary Schedule by the concerned LGU.

The adjusted daily wage rates of casual personnel shall be computed by dividing the monthly salaries by 22 workdays per month.

- 6.7 Compulsory retirees whose services have been extended shall be entitled to salary increase following Items 6.1 to 6.4 of this Circular, whichever is applicable.

However, their retirement benefits, including Terminal Leave Benefits, shall be computed based on their monthly basic salaries as of the day prior to the effective date of their retirement, consistent with existing laws, rules, and regulations.

**Annex C** contains illustrative examples of how to apply the above salary rules.

#### **7.0 No Diminution in Basic Salaries**

There shall be no diminution in the actual basic salaries received by the incumbents prior to the implementation of EO No. 64 for purposes of complying with the PS limitation.

#### **8.0 Honoraria Adjustments for Barangay Officials and Employees**

- 8.1 The maximum honoraria rates prescribed for *barangay* officials and employees under LBC Nos. 63<sup>6</sup> and 137 may be adjusted following the salary schedule adopted by the municipality or city where the *barangay* belongs, subject to the PS limitation under Section 331(b) of R.A. No. 7160.

- 8.2 If *barangay* funds are not sufficient and sustainable to implement the honoraria rates authorized under Item 8.1, the *Sangguniang Barangay* may adjust the honoraria at lower rates but at a uniform percentage of the rates in Item 8.1 for all *barangay* officials and employees.

#### **9.0 Procedural Guidelines**

- 9.1 The Administrative Officer [*Human Resource Management Officer*] shall prepare Notices of Salary Adjustment (NOSAs) for incumbent civilian personnel following the format marked as **Annex B-1** or **Annex B-2**, whichever is applicable, for approval by the Local Chief Executive.

On the other hand, the Administrative Officer [*Human Resource Management Officer*] is no longer required to prepare NOSAs for personnel whose current actual monthly salaries exceed the rates corresponding to Step 8 of the salary grade allocations of their *positions* in the Salary Schedule adopted by the LGU.

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<sup>6</sup> Position Classification and Compensation of Barangay Officials and Personnel

- 9.2 When using digital/electronic signatures for NOSAs, agencies must follow the guidelines for the purpose, as provided under DBM Circular Letter No. 2024-7<sup>7</sup>.
- 9.3 The NOSAs shall be issued to the personnel concerned, copy furnished the Government Service Insurance System (GSIS) if they are members thereof.
- 9.4 The salary/honoraria adjustment under this Circular shall be subject to the usual accounting and auditing rules and regulations, and to appropriate re-adjustment if found not in order. The recipient personnel shall refund any overpayments received.

#### **10.0 Fund Source**

- 10.1 The amounts required to implement the salary/honoraria and related fixed expenditure adjustments of LGU personnel shall be sourced exclusively from LGU funds, subject to the PS limitation in LGU budgets pursuant to Sections 325(a) and 331(b) of RA No. 7160.
- 10.2 Such amounts shall be authorized through an appropriation ordinance to be enacted by the *Sangguniang Panlalawigan/Panlungsod/Bayan/Barangay*.
- 10.3 Changes in the annual budget of the LGUs may be allowed through supplemental budgets under specified circumstances pursuant to Section 321 of the Local Government Code (LGC) and Article 417 of its IRR, as amended by Administrative Order No. 47 dated April 12, 1993<sup>8</sup>, or through augmentation pursuant to Section 336 of the LGC and Article 454 of its IRR.

#### **11.0 Responsibilities of LGUs**

LGUs shall be responsible for the implementation of the provisions of this Circular. The responsible officers shall be held liable for any payment of salary/honoraria adjustments not in accordance with the provisions hereof without prejudice to the refund by the employees concerned of any excess or unauthorized payments.

#### **12.0 Resolution of Cases**

Cases not covered by the provisions of this Circular shall be referred to the DBM for resolution.

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<sup>7</sup> Guidelines in the Use of Digital and Electronic Signature for the Notice of Step Increment (NOSI) and Notice of Salary Adjustment (NOSA)

<sup>8</sup> Amending Article 417 of the Rules and Regulations Implementing the Local Government Code of 1991 Approved and Adopted by the Administrative Order No. 270 (1992)


### 13.0 Effectivity

The implementation by the LGU of the First Tranche of the Updated Salary Schedule shall be effective not earlier than August 2, 2024, pursuant to Section 325(g) of RA No. 7160, which states that salary increases or adjustments shall in no case be made retroactive.

Further, the same shall be contingent on the authorization from their respective *Sanggunian*, subject to pertinent provisions of EO No. 64, s. 2024, RA No. 7160, and the applicable provisions of this Circular.

Hence, the effectivity of the implementation by the LGUs shall be on the date of the approval of the appropriation ordinance authorizing the supplemental budget or augmentation or on the date fixed therein pursuant to Section 320 of the LGC.

This Circular shall take effect immediately after its publication.

  
**AMENAH F. PANGANDAMAN**  
Secretary



**ANNEX "A-1"**

**First Tranche Monthly Salary Schedule for Local Government Personnel  
In Special Cities and First Class Provinces and Cities  
(In Pesos)**

<b>Salary Grade</b>	<b>Step 1</b>	<b>Step 2</b>	<b>Step 3</b>	<b>Step 4</b>	<b>Step 5</b>	<b>Step 6</b>	<b>Step 7</b>	<b>Step 8</b>
<b>1</b>	13,530	13,633	13,748	13,862	13,979	14,095	14,213	14,331
<b>2</b>	14,372	14,482	14,593	14,706	14,818	14,931	15,047	15,161
<b>3</b>	15,265	15,384	15,501	15,621	15,741	15,861	15,984	16,105
<b>4</b>	16,209	16,334	16,460	16,586	16,714	16,841	16,971	17,101
<b>5</b>	17,205	17,338	17,471	17,605	17,739	17,877	18,014	18,151
<b>6</b>	18,255	18,396	18,537	18,680	18,824	18,968	19,114	19,261
<b>7</b>	19,365	19,514	19,663	19,815	19,966	20,120	20,274	20,430
<b>8</b>	20,534	20,720	20,908	21,096	21,287	21,479	21,674	21,870
<b>9</b>	22,219	22,404	22,591	22,780	22,971	23,162	23,356	23,551
<b>10</b>	24,381	24,585	24,790	24,998	25,207	25,417	25,630	25,844
<b>11</b>	28,512	28,796	29,085	29,377	29,673	29,974	30,278	30,587
<b>12</b>	30,705	30,989	31,277	31,568	31,863	32,162	32,464	32,770
<b>13</b>	32,870	33,183	33,499	33,819	34,144	34,472	34,804	35,141
<b>14</b>	35,434	35,794	36,158	36,528	36,900	37,278	37,662	38,049
<b>15</b>	38,413	38,810	39,212	39,619	40,030	40,446	40,868	41,296
<b>16</b>	41,616	42,052	42,494	42,941	43,394	43,852	44,317	44,786
<b>17</b>	45,138	45,619	46,105	46,597	47,095	47,599	48,109	48,626
<b>18</b>	49,015	49,542	50,077	50,617	51,166	51,721	52,282	52,851
<b>19</b>	53,873	54,649	55,437	56,237	57,051	57,878	58,719	59,573
<b>20</b>	60,157	61,032	61,922	62,827	63,747	64,669	65,599	66,532
<b>21</b>	67,005	67,992	68,996	70,016	71,054	72,107	73,143	74,231
<b>22</b>	74,836	75,952	77,086	78,238	79,409	80,562	81,771	82,999
<b>23</b>	83,659	84,918	86,199	87,507	88,936	90,387	91,862	93,299
<b>24</b>	94,132	95,668	97,230	98,817	100,430	102,069	103,685	105,378
<b>25</b>	107,208	108,958	110,736	112,543	114,381	116,247	118,145	120,073
<b>26</b>	121,146	123,122	125,132	127,174	129,250	131,359	133,503	135,682
<b>27</b>	136,893	139,128	141,399	143,638	145,983	148,080	150,498	152,954
<b>28</b>	154,320	156,838	159,398	161,845	164,485	167,171	169,654	172,423
<b>29</b>	173,962	176,802	179,688	182,621	185,601	188,267	191,340	194,463
<b>30</b>	196,199	199,401	202,558	205,765	209,022	212,434	215,796	219,319



**ANNEX "A-2"**

**First Tranche Monthly Salary Schedule for Local Government Personnel  
In Second Class Provinces and Cities  
(In Pesos)**

<b>Salary Grade</b>	<b>Step 1</b>	<b>Step 2</b>	<b>Step 3</b>	<b>Step 4</b>	<b>Step 5</b>	<b>Step 6</b>	<b>Step 7</b>	<b>Step 8</b>
1	12,854	12,951	13,061	13,169	13,280	13,390	13,502	13,614
2	13,653	13,758	13,863	13,971	14,077	14,184	14,295	14,403
3	14,502	14,615	14,726	14,840	14,954	15,068	15,185	15,300
4	15,399	15,517	15,637	15,757	15,878	15,999	16,122	16,246
5	16,345	16,471	16,597	16,725	16,852	16,983	17,113	17,243
6	17,342	17,476	17,610	17,746	17,883	18,020	18,158	18,298
7	18,397	18,538	18,680	18,824	18,968	19,114	19,260	19,409
8	19,507	19,684	19,863	20,041	20,223	20,405	20,590	20,777
9	21,108	21,284	21,461	21,641	21,822	22,004	22,188	22,373
10	23,162	23,356	23,551	23,748	23,947	24,146	24,349	24,552
11	27,086	27,356	27,631	27,908	28,189	28,475	28,764	29,058
12	29,170	29,440	29,713	29,990	30,270	30,554	30,841	31,132
13	31,227	31,524	31,824	32,128	32,437	32,748	33,064	33,384
14	33,662	34,004	34,350	34,702	35,055	35,414	35,779	36,147
15	36,492	36,870	37,251	37,638	38,029	38,424	38,825	39,231
16	39,535	39,949	40,369	40,794	41,224	41,659	42,101	42,547
17	42,881	43,338	43,800	44,267	44,740	45,219	45,704	46,195
18	46,564	47,065	47,573	48,086	48,608	49,135	49,668	50,208
19	51,179	51,917	52,665	53,425	54,198	54,984	55,783	56,594
20	57,149	57,980	58,826	59,686	60,560	61,436	62,319	63,205
21	63,655	64,592	65,546	66,515	67,501	68,502	69,486	70,519
22	71,094	72,154	73,232	74,326	75,439	76,534	77,682	78,849
23	79,476	80,672	81,889	83,132	84,489	85,868	87,269	88,634
24	89,425	90,885	92,369	93,876	95,409	96,966	98,501	100,109
25	101,848	103,510	105,199	106,916	108,662	110,435	112,238	114,069
26	115,089	116,966	118,875	120,815	122,788	124,791	126,828	128,898
27	130,048	132,172	134,329	136,456	138,684	140,676	142,973	145,306
28	146,604	148,996	151,428	153,753	156,261	158,812	161,171	163,802
29	165,264	167,962	170,704	173,490	176,321	178,854	181,773	184,740
30	186,389	189,431	192,430	195,477	198,571	201,812	205,006	208,353

**ANNEX "A-3"**

**First Tranche Monthly Salary Schedule for Local Government Personnel  
In Third Class Provinces and Cities and First Class Municipalities  
(In Pesos)**

<b>Salary Grade</b>	<b>Step 1</b>	<b>Step 2</b>	<b>Step 3</b>	<b>Step 4</b>	<b>Step 5</b>	<b>Step 6</b>	<b>Step 7</b>	<b>Step 8</b>
1	12,177	12,270	12,373	12,476	12,581	12,686	12,792	12,898
2	12,935	13,034	13,134	13,235	13,336	13,438	13,542	13,645
3	13,739	13,846	13,951	14,059	14,167	14,275	14,386	14,495
4	14,588	14,701	14,814	14,927	15,043	15,157	15,274	15,391
5	15,485	15,604	15,724	15,845	15,965	16,089	16,213	16,336
6	16,430	16,556	16,683	16,812	16,942	17,071	17,203	17,335
7	17,429	17,563	17,697	17,834	17,969	18,108	18,247	18,387
8	18,481	18,648	18,817	18,986	19,158	19,331	19,507	19,683
9	19,997	20,164	20,332	20,502	20,674	20,846	21,020	21,196
10	21,943	22,127	22,311	22,498	22,686	22,875	23,067	23,260
11	25,661	25,916	26,177	26,439	26,706	26,977	27,250	27,528
12	27,635	27,890	28,149	28,411	28,677	28,946	29,218	29,493
13	29,583	29,865	30,149	30,437	30,730	31,025	31,324	31,627
14	31,891	32,215	32,542	32,875	33,210	33,550	33,896	34,244
15	34,572	34,929	35,291	35,657	36,027	36,401	36,781	37,166
16	37,454	37,847	38,245	38,647	39,055	39,467	39,885	40,307
17	40,624	41,057	41,495	41,937	42,386	42,839	43,298	43,763
18	44,114	44,588	45,069	45,555	46,049	46,549	47,054	47,566
19	48,486	49,184	49,893	50,613	51,346	52,090	52,847	53,616
20	54,141	54,929	55,730	56,544	57,372	58,202	59,039	59,879
21	60,305	61,193	62,096	63,014	63,949	64,896	65,829	66,808
22	67,352	68,357	69,377	70,414	71,468	72,506	73,594	74,699
23	75,293	76,426	77,579	78,756	80,042	81,348	82,676	83,969
24	84,719	86,101	87,507	88,935	90,387	91,862	93,317	94,840
25	96,487	98,062	99,662	101,289	102,943	104,622	106,331	108,066
26	109,031	110,810	112,619	114,457	116,325	118,223	120,153	122,114
27	123,204	125,215	127,259	129,274	131,385	133,272	135,448	137,659
28	138,888	141,154	143,458	145,661	148,037	150,454	152,689	155,181
29	156,566	159,122	161,719	164,359	167,041	169,440	172,206	175,017
30	176,579	179,461	182,302	185,189	188,120	191,191	194,216	197,387

**ANNEX "A-4"**

**First Tranche Monthly Salary Schedule for Local Government Personnel  
In Fourth Class Provinces and Cities, and Second Class Municipalities  
(In Pesos)**

<b>Salary Grade</b>	<b>Step 1</b>	<b>Step 2</b>	<b>Step 3</b>	<b>Step 4</b>	<b>Step 5</b>	<b>Step 6</b>	<b>Step 7</b>	<b>Step 8</b>
1	11,501	11,588	11,686	11,783	11,882	11,981	12,081	12,181
2	12,216	12,310	12,404	12,500	12,595	12,691	12,790	12,887
3	12,975	13,076	13,176	13,278	13,380	13,482	13,586	13,689
4	13,778	13,884	13,991	14,098	14,207	14,315	14,425	14,536
5	14,624	14,737	14,850	14,964	15,078	15,195	15,312	15,428
6	15,517	15,637	15,756	15,878	16,000	16,123	16,247	16,372
7	16,460	16,587	16,714	16,843	16,971	17,102	17,233	17,366
8	17,454	17,612	17,772	17,932	18,094	18,257	18,423	18,590
9	18,886	19,043	19,202	19,363	19,525	19,688	19,853	20,018
10	20,724	20,897	21,072	21,248	21,426	21,604	21,786	21,967
11	24,235	24,477	24,722	24,970	25,222	25,478	25,736	25,999
12	26,099	26,341	26,585	26,833	27,084	27,338	27,594	27,855
13	27,940	28,206	28,474	28,746	29,022	29,301	29,583	29,870
14	30,119	30,425	30,734	31,049	31,365	31,686	32,013	32,342
15	32,651	32,989	33,330	33,676	34,026	34,379	34,738	35,102
16	35,374	35,744	36,120	36,500	36,885	37,274	37,669	38,068
17	38,367	38,776	39,189	39,607	40,031	40,459	40,893	41,332
18	41,663	42,111	42,565	43,024	43,491	43,963	44,440	44,923
19	45,792	46,452	47,121	47,801	48,493	49,196	49,911	50,637
20	51,133	51,877	52,634	53,403	54,185	54,969	55,759	56,552
21	56,954	57,793	58,647	59,514	60,396	61,291	62,172	63,096
22	63,611	64,559	65,523	66,502	67,498	68,478	69,505	70,549
23	71,110	72,180	73,269	74,381	75,596	76,829	78,083	79,304
24	80,012	81,318	82,646	83,994	85,366	86,759	88,132	89,571
25	91,127	92,614	94,126	95,662	97,224	98,810	100,423	102,062
26	102,974	104,654	106,362	108,098	109,863	111,655	113,478	115,330
27	116,359	118,259	120,189	122,092	124,086	125,868	127,923	130,011
28	131,172	133,312	135,488	137,568	139,812	142,095	144,206	146,560
29	147,868	150,282	152,735	155,228	157,761	160,027	162,639	165,294
30	166,769	169,491	172,174	174,900	177,669	180,569	183,427	186,421

**ANNEX "A-5"**

**First Tranche Monthly Salary Schedule for Local Government Personnel  
In Fifth Class Provinces and Cities and Third Class Municipalities  
(In Pesos)**

<b>Salary Grade</b>	<b>Step 1</b>	<b>Step 2</b>	<b>Step 3</b>	<b>Step 4</b>	<b>Step 5</b>	<b>Step 6</b>	<b>Step 7</b>	<b>Step 8</b>
1	10,824	10,906	10,998	11,090	11,183	11,276	11,370	11,465
2	11,498	11,586	11,674	11,765	11,854	11,945	12,038	12,129
3	12,212	12,307	12,401	12,497	12,593	12,689	12,787	12,884
4	12,967	13,067	13,168	13,269	13,371	13,473	13,577	13,681
5	13,764	13,870	13,977	14,084	14,191	14,302	14,411	14,521
6	14,604	14,717	14,830	14,944	15,059	15,174	15,291	15,409
7	15,492	15,611	15,730	15,852	15,973	16,096	16,219	16,344
8	16,427	16,576	16,726	16,877	17,030	17,183	17,339	17,496
9	17,775	17,923	18,073	18,224	18,377	18,530	18,685	18,841
10	19,505	19,668	19,832	19,998	20,166	20,334	20,504	20,675
11	22,810	23,037	23,268	23,502	23,738	23,979	24,222	24,470
12	24,564	24,791	25,022	25,254	25,490	25,730	25,971	26,216
13	26,296	26,546	26,799	27,055	27,315	27,578	27,843	28,113
14	28,347	28,635	28,926	29,222	29,520	29,822	30,130	30,439
15	30,730	31,048	31,370	31,695	32,024	32,357	32,694	33,037
16	33,293	33,642	33,995	34,353	34,715	35,082	35,454	35,829
17	36,110	36,495	36,884	37,278	37,676	38,079	38,487	38,901
18	39,212	39,634	40,062	40,494	40,933	41,377	41,826	42,281
19	43,098	43,719	44,350	44,990	45,641	46,302	46,975	47,658
20	48,126	48,826	49,538	50,262	50,998	51,735	52,479	53,226
21	53,604	54,394	55,197	56,013	56,843	57,686	58,514	59,385
22	59,869	60,762	61,669	62,590	63,527	64,450	65,417	66,399
23	66,927	67,934	68,959	70,006	71,149	72,310	73,490	74,639
24	75,306	76,534	77,784	79,054	80,344	81,655	82,948	84,302
25	85,766	87,166	88,589	90,034	91,505	92,998	94,516	96,058
26	96,917	98,498	100,106	101,739	103,400	105,087	106,802	108,546
27	109,514	111,302	113,119	114,910	116,786	118,464	120,398	122,363
28	123,456	125,470	127,518	129,476	131,588	133,737	135,723	137,938
29	139,170	141,442	143,750	146,097	148,481	150,614	153,072	155,570
30	156,959	159,521	162,046	164,612	167,218	169,947	172,637	175,455

**ANNEX "A-6"**

**First Tranche Monthly Salary Schedule for Local Government Personnel  
In Sixth Class Provinces and Cities and Fourth Class Municipalities  
(In Pesos)**

<b>Salary Grade</b>	<b>Step 1</b>	<b>Step 2</b>	<b>Step 3</b>	<b>Step 4</b>	<b>Step 5</b>	<b>Step 6</b>	<b>Step 7</b>	<b>Step 8</b>
<b>1</b>	10,148	10,225	10,311	10,397	10,484	10,571	10,660	10,748
<b>2</b>	10,779	10,862	10,945	11,030	11,114	11,198	11,285	11,371
<b>3</b>	11,449	11,538	11,626	11,716	11,806	11,896	11,988	12,079
<b>4</b>	12,157	12,251	12,345	12,440	12,536	12,631	12,728	12,826
<b>5</b>	12,904	13,004	13,103	13,204	13,304	13,408	13,511	13,613
<b>6</b>	13,691	13,797	13,903	14,010	14,118	14,226	14,336	14,446
<b>7</b>	14,524	14,636	14,747	14,861	14,975	15,090	15,206	15,323
<b>8</b>	15,401	15,540	15,681	15,822	15,965	16,109	16,256	16,403
<b>9</b>	16,664	16,803	16,943	17,085	17,228	17,372	17,517	17,663
<b>10</b>	18,286	18,439	18,593	18,749	18,905	19,063	19,223	19,383
<b>11</b>	21,384	21,597	21,814	22,033	22,255	22,481	22,709	22,940
<b>12</b>	23,029	23,242	23,458	23,676	23,897	24,122	24,348	24,578
<b>13</b>	24,653	24,887	25,124	25,364	25,608	25,854	26,103	26,356
<b>14</b>	26,576	26,846	27,119	27,396	27,675	27,959	28,247	28,537
<b>15</b>	28,810	29,108	29,409	29,714	30,023	30,335	30,651	30,972
<b>16</b>	31,212	31,539	31,871	32,206	32,546	32,889	33,238	33,590
<b>17</b>	33,854	34,214	34,579	34,948	35,321	35,699	36,082	36,470
<b>18</b>	36,761	37,157	37,558	37,963	38,375	38,791	39,212	39,638
<b>19</b>	40,405	40,987	41,578	42,178	42,788	43,409	44,039	44,680
<b>20</b>	45,118	45,774	46,442	47,120	47,810	48,502	49,199	49,899
<b>21</b>	50,254	50,994	51,747	52,512	53,291	54,080	54,857	55,673
<b>22</b>	56,127	56,964	57,815	58,679	59,557	60,422	61,328	62,249
<b>23</b>	62,744	63,689	64,649	65,630	66,702	67,790	68,897	69,974
<b>24</b>	70,599	71,751	72,923	74,113	75,323	76,552	77,764	79,034
<b>25</b>	80,406	81,719	83,052	84,407	85,786	87,185	88,609	90,055
<b>26</b>	90,860	92,342	93,849	95,381	96,938	98,519	100,127	101,762
<b>27</b>	102,670	104,346	106,049	107,729	109,487	111,060	112,874	114,716
<b>28</b>	115,740	117,629	119,549	121,384	123,364	125,378	127,241	129,317
<b>29</b>	130,472	132,602	134,766	136,966	139,201	141,200	143,505	145,847
<b>30</b>	147,149	149,551	151,919	154,324	156,767	159,326	161,847	164,489

**ANNEX "A-7"**

**First Tranche Monthly Salary Schedule for Local Government Personnel  
In Fifth Class Municipalities  
(In Pesos)**

<b>Salary Grade</b>	<b>Step 1</b>	<b>Step 2</b>	<b>Step 3</b>	<b>Step 4</b>	<b>Step 5</b>	<b>Step 6</b>	<b>Step 7</b>	<b>Step 8</b>
<b>1</b>	9,471	9,543	9,624	9,703	9,785	9,867	9,949	10,032
<b>2</b>	10,060	10,137	10,215	10,294	10,373	10,452	10,533	10,613
<b>3</b>	10,686	10,769	10,851	10,935	11,019	11,103	11,189	11,274
<b>4</b>	11,346	11,434	11,522	11,610	11,700	11,789	11,880	11,971
<b>5</b>	12,044	12,137	12,230	12,324	12,417	12,514	12,610	12,706
<b>6</b>	12,779	12,877	12,976	13,076	13,177	13,278	13,380	13,483
<b>7</b>	13,556	13,660	13,764	13,871	13,976	14,084	14,192	14,301
<b>8</b>	14,374	14,504	14,636	14,767	14,901	15,035	15,172	15,309
<b>9</b>	15,553	15,683	15,814	15,946	16,080	16,213	16,349	16,486
<b>10</b>	17,067	17,210	17,353	17,499	17,645	17,792	17,941	18,091
<b>11</b>	19,958	20,157	20,360	20,564	20,771	20,982	21,195	21,411
<b>12</b>	21,494	21,692	21,894	22,098	22,304	22,513	22,725	22,939
<b>13</b>	23,009	23,228	23,449	23,673	23,901	24,130	24,363	24,599
<b>14</b>	24,804	25,056	25,311	25,570	25,830	26,095	26,363	26,634
<b>15</b>	26,889	27,167	27,448	27,733	28,021	28,312	28,608	28,907
<b>16</b>	29,131	29,436	29,746	30,059	30,376	30,696	31,022	31,350
<b>17</b>	31,597	31,933	32,274	32,618	32,967	33,319	33,676	34,038
<b>18</b>	34,311	34,679	35,054	35,432	35,816	36,205	36,597	36,996
<b>19</b>	37,711	38,254	38,806	39,366	39,936	40,515	41,103	41,701
<b>20</b>	42,110	42,722	43,345	43,979	44,623	45,268	45,919	46,572
<b>21</b>	46,904	47,594	48,297	49,011	49,738	50,475	51,200	51,962
<b>22</b>	52,385	53,166	53,960	54,767	55,586	56,393	57,240	58,099
<b>23</b>	58,561	59,443	60,339	61,255	62,255	63,271	64,303	65,309
<b>24</b>	65,892	66,968	68,061	69,172	70,301	71,448	72,580	73,765
<b>25</b>	75,046	76,271	77,515	78,780	80,067	81,373	82,702	84,051
<b>26</b>	84,802	86,185	87,592	89,022	90,475	91,951	93,452	94,977
<b>27</b>	95,825	97,390	98,979	100,547	102,188	103,656	105,349	107,068
<b>28</b>	108,024	109,787	111,579	113,292	115,140	117,020	118,758	120,696
<b>29</b>	121,773	123,761	125,782	127,835	129,921	131,787	133,938	136,124
<b>30</b>	137,339	139,581	141,791	144,036	146,315	148,704	151,057	153,523

**ANNEX "A-8"**

**First Tranche Monthly Salary Schedule for Local Government Personnel  
In Sixth Class Municipalities  
(In Pesos)**

<b>Salary Grade</b>	<b>Step 1</b>	<b>Step 2</b>	<b>Step 3</b>	<b>Step 4</b>	<b>Step 5</b>	<b>Step 6</b>	<b>Step 7</b>	<b>Step 8</b>
1	8,795	8,861	8,936	9,010	9,086	9,162	9,238	9,315
2	9,342	9,413	9,485	9,559	9,632	9,705	9,781	9,855
3	9,922	10,000	10,076	10,154	10,232	10,310	10,390	10,468
4	10,536	10,617	10,699	10,781	10,864	10,947	11,031	11,116
5	11,183	11,270	11,356	11,443	11,530	11,620	11,709	11,798
6	11,866	11,957	12,049	12,142	12,236	12,329	12,424	12,520
7	12,587	12,684	12,781	12,880	12,978	13,078	13,178	13,280
8	13,347	13,468	13,590	13,712	13,837	13,961	14,088	14,216
9	14,442	14,563	14,684	14,807	14,931	15,055	15,181	15,308
10	15,848	15,980	16,114	16,249	16,385	16,521	16,660	16,799
11	18,533	18,717	18,905	19,095	19,287	19,483	19,681	19,882
12	19,958	20,143	20,330	20,519	20,711	20,905	21,102	21,301
13	21,366	21,569	21,774	21,982	22,194	22,407	22,623	22,842
14	23,032	23,266	23,503	23,743	23,985	24,231	24,480	24,732
15	24,968	25,227	25,488	25,752	26,020	26,290	26,564	26,842
16	27,050	27,334	27,621	27,912	28,206	28,504	28,806	29,111
17	29,340	29,652	29,968	30,288	30,612	30,939	31,271	31,607
18	31,860	32,202	32,550	32,901	33,258	33,619	33,983	34,353
19	35,017	35,522	36,034	36,554	37,083	37,621	38,167	38,722
20	39,102	39,671	40,249	40,838	41,436	42,035	42,639	43,246
21	43,553	44,195	44,847	45,510	46,185	46,870	47,543	48,250
22	48,643	49,369	50,106	50,855	51,616	52,365	53,151	53,949
23	54,378	55,197	56,029	56,880	57,808	58,752	59,710	60,644
24	61,186	62,184	63,200	64,231	65,280	66,345	67,395	68,496
25	69,685	70,823	71,978	73,153	74,348	75,561	76,794	78,047
26	78,745	80,029	81,336	82,663	84,013	85,383	86,777	88,193
27	88,980	90,433	91,909	93,365	94,889	96,252	97,824	99,420
28	100,308	101,945	103,609	105,199	106,915	108,661	110,275	112,075
29	113,075	114,921	116,797	118,704	120,641	122,374	124,371	126,401
30	127,529	129,611	131,663	133,747	135,864	138,082	140,267	142,557

**For Regular Positions**

**Notice of Salary Adjustment**

Date: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_:

Pursuant to Local Budget Circular No. \_\_\_ dated \_\_\_\_\_, implementing Executive Order No. 64 dated August 2, 2024, your salary is hereby adjusted effective \_\_\_\_\_, as follows:

- 1. Adjusted monthly basic salary effective \_\_, under the new Salary Schedule; SG \_\_\_\_, Step \_\_\_\_ P \_\_\_\_\_
- 2. Actual monthly basic salary as of \_\_\_\_\_ SG \_\_\_\_, Step \_\_\_\_ P \_\_\_\_\_
- 3. Monthly salary adjustment effective \_\_\_\_\_ P \_\_\_\_\_

It is understood that this salary adjustment is subject to usual accounting and auditing rules and regulations, and to appropriate re-adjustment and refund if found not in order.

Very truly yours,

\_\_\_\_\_  
Local Chief Executive

Position Title: \_\_\_\_\_  
Salary Grade: \_\_\_\_\_  
Item No., FY \_\_\_\_\_ Plantilla of Personnel: \_\_\_\_\_

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For Contractuals/Casuals

Notice of Salary Adjustment

Date: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Pursuant to Local Budget Circular No. \_\_\_\_ dated \_\_\_\_\_, implementing Executive Order No. 64 dated August 2, 2024, your salary/daily wage is hereby adjusted effective \_\_\_\_\_, as follows:

- 1. Monthly basic salary/daily wage rate, under the new Salary Schedule; SG \_\_\_\_ P \_\_\_\_\_
- 2. Actual monthly basic salary/daily wage rate as of \_\_\_\_; SG \_\_\_\_ P \_\_\_\_\_
- 3. Monthly salary/daily wage adjustment effective \_\_\_\_\_ P \_\_\_\_\_

It is understood that this salary/daily wage adjustment is subject to usual accounting and auditing rules and regulations, and to appropriate re-adjustment and refund if found not in order.

Very truly yours,

\_\_\_\_\_  
Local Chief Executive

Position Title: \_\_\_\_\_  
Salary Grade: \_\_\_\_\_  
Item No., FY \_\_\_\_\_ Plantilla of Personnel: \_\_\_\_\_

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***A 2<sup>nd</sup> Class Province implementing the Salary Schedule prescribed for its income class (Annex A-2 of this LBC)***

**Illustrative Example A**

Incumbent Governor Jeorge Solis III is serving his first term of office.

- Current Salary (*Annex A-2 of LBC No. 149, s. 2023*)
 

Salary Grade (SG)-30, step 1	-	₱ 179,739
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- Updated Salary (*Annex A-2 of herein Circular*)
 

SG-30, step 1	-	₱ 186,389
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**Illustrative Example B**

In the exigency of service, Ms. Arianne Lita, currently occupying an Administrative Assistant (ADAS) VI, SG-12 position, will be transferred to another Department where she will now occupy an Administrative Officer II, SG-11 position.

- Current Salary (*Annex A-2 of LBC No. 149, s. 2023*)
 

SG-12, step 1	-	₱ 27,707
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- Updated Salary (*Annex A-2 of the herein Circular*)
 

*Her current salary falls between Step 3 (₱27,631) and Step 4 (₱27,908) of SG-11 of the salary schedule under Annex A-2 hereof.*

SG-11, step 4	-	₱ 27,908
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**Illustrative Example C**

Due to reorganization, Ms. Rose Amor was demoted from Senior ADAS I, SG-13 to ADAS VI, SG-12, effective April 1, 2023. As Senior ADAS, she is receiving the salary of P 30,964 (SG-13, step 5)

- Current Salary (*Annex A-2 of LBC No. 149, s. 2023*)
 

Her salary exceeds the rate for SG-12, step 8 (₱29,669) under LBC No. 149. Hence, Ms. Amor gets to keep her current salary of ₱30,964 following the non-diminution of pay principle.
- Updated Salary (*Annex A-2 of the herein Circular*)
 

SG-12, step 8	-	₱ 31,132
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#### **Illustrative Example D**

Dr. Angelo Espiritu was hired by the Provincial Government as Medical Officer III, SG-21.

After careful consideration, the *Sanggunian Panlalawigan* decided to fully adopt the Salary Schedule for personnel of Special Cities/First Class Provinces and Cities, marked Annex A-1 of the herein Circular, for the Public Health Workers of the province.

Hence, Dr. Angelo Espiritu is now entitled to receive salary equivalent to ₱67,005 (SG 21, Step 1).

#### **Illustrative Example E**

Ms. Ina Centeno is hired as Project Development Officer (PDO) II, SG-15 on a contractual basis in 2023. She is currently receiving ₱34,788 per month.

Her salary may be adjusted to ₱36,492 (SG-15, Step 1), effective not earlier than the date of implementation of the Updated Salary Schedule by the Provincial Government.