

## Manual on Position Classification and Compensation

### References

#### Salaries

Issuances	Titles
Republic Act No. 6758, August 21, 1989	An Act Prescribing a Revised Compensation and Position Classification System in the Government and for Other Purposes
National Compensation Circular No. 56, September 30, 1989	Rules and Regulations on the Standardization of Compensation and Position Classification Plan in the Government
National Compensation Circular No. 59, September 30, 1989	List of Allowances/Additional Compensation of Government Officials and Employees Which Shall Be Deemed Integrated Into the Basic Salary
Corporate Compensation Circular No. 10, October 2, 1989 and February 15, 1999	Rules and Regulations for the Implementation of the Revised Compensation and Position Classification Plan in Government-Owned and/or -Controlled Corporations and Government Financial Institutions (GOCCs/GFIs)
Joint Senate-House of Representatives Resolution No. 1, s. 1994, March 7, 1994	Joint Resolution Urging the President of the Philippines to Revise the Existing Compensation and Position Classification System in the Government and to Implement the Same Initially Effective January 1, 1994
Executive Order No. 164, March 7, 1994	Adopting a Revised Compensation and Position Classification System in the Government
National Compensation Circular No. 72, March 9, 1994	Guidelines for the Initial Implementation of the Revised Compensation and Position Classification System
Executive Order No. 218, January 1, 1995	Second Year Implementation of the New Salary Schedule in the Government
National Compensation Circular No. 74, January 2, 1995	Guidelines for the Second Year Implementation of the New Salary Schedule in the Government
Corporate Compensation Circular No. 11, series of 1996, January 15, 1996	Rules and Regulations for the Implementation of the Revised Compensation and Position Classification Plan in Government-Owned and/or Controlled Corporations and Government Financial Institutions (GOCCs/GFIs)
Executive Order No. 290, January 2, 1996	Third Year Implementation of the New Salary Schedule in the Government

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<b>Issuances</b>	<b>Titles</b>
National Budget Circular No. 448, series of 1996, January 2, 1996	Guidelines for the Third Year Implementation of the New Salary Schedule in the Government
Executive Order No. 389, December 28, 1996	Implementing the Fourth and Final Year Salary Increases Authorized by Joint Senate and House of Representatives Resolution No. 1, series of 1994
National Budget Circular No. 458, series of 1997, January 2, 1997	Guidelines for the Full Implementation of the New Salary Schedule in the Government
Executive Order No. 219, March 20, 2000	Grant of Salary Adjustment to All Government Personnel
National Budget Circular No. 468, March 21, 2000	Guidelines for the Grant of Ten Percent (10%) Salary Adjustment to All Government Personnel Effective January 1, 2000
Executive Order No. 22, June 27, 2001	Grant of Salary Adjustment to All Government Personnel
National Budget Circular No. 474, June 15, 2001	Guidelines for the Grant of Five Percent (5%) Salary Adjustment to All Government Personnel Effective July 1, 2001

### Step Increments

<b>Issuances</b>	<b>Titles</b>
Civil Service Commission and Department of Budget and Management Joint Circular No. 1, s. 1990, March 29, 1990	Rules and Regulations Governing the Grant of Step Increments to Deserving Officials and Employees of the Government
Civil Service Commission and Department of Budget and Management Joint Circular No. 2, s. 1991, July 5, 1991	Amending Section 1, Rule I of the Joint CSC-DBM Circular No. 1, s. 1990
Civil Service Commission and Department of Budget and Management Joint Circular No. 1-2003, April 11, 2003	Amending Further Joint CSC-DBM Circular No. 1, s. 1990 (Entitlement to Step Increment)

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### Personnel Economic Relief Allowance

Issuances	Titles
Budget Circular No. 4, June 28, 1991	Grant of Personnel Economic Relief Allowance to All Employees of the Government
Budget Circular No. 4-A, July 1, 1991	Grant of Personnel Economic Relief Allowance (PERA) to All Employees of the Government
Circular Letter No. 95-9, series of 1995, December 15, 1995	Grant of Personnel Economic Relief Allowance (PERA) to Substitute Teachers
Budget Circular No. 4-B, series of 1996, February 2, 1996	Amending Budget Circular No. 4 Dated June 28, 1991 Relative to the Grant of Personnel Economic Relief Allowance to All Employees of the Government
Budget Circular No. 12, April 7, 1997	Updated Rules and Regulations on the Grant of Personnel Economic Relief Allowance (PERA) and Expansion of Coverage to Include All Employees of the Government

### Additional Compensation

Issuances	Titles
Administrative Order No. 53, May 17, 1993	Implementing the Grant of Additional Compensation in the Amount of P500.00 Per Month to Public School Teachers, and Uniformed Personnel of the Philippine National Police and the Armed Forces of the Philippines, and Extending the Benefit to the Rest of the Personnel of the Government
Administrative Order No. 76, August 17, 1993	Clarifying the Implementation of the Grant of Additional Compensation in the Amount of P500.00 Per Month to Contractual Personnel of the Government and to Local Officials and Employees
Budget Circular No. 15, March 5, 1998	Compensation and Additional Benefits of Suspended Government Personnel
Budget Circular No. 17, February 24, 1999	Extending the Grant of P500 Per Month Additional Compensation (ADCOM) to Government Personnel Allocated to Salary Grade 26 and Above
Administrative Order No. 144, February 28, 2006	Granting Additional Compensation in the Amount of One Thousand Pesos (P1,000.00) Per Month to All Employees of the National Government

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Issuances	Titles
Budget Circular No. 2006-2, March 2, 2006	Rules and Regulations on the Increase in the Additional Compensation of Government Employees
Budget Execution Guidelines No. 2006-8, March 3, 2006	Specific Guidelines on the Release of Funds for the Increase in the Additional Compensation

### Uniform/Clothing Allowance

Issuances	Titles
Budget Circular No. 2003-8, December 8, 2003	Rules and Regulations on the Grant of Uniform/Clothing Allowance (U/CA) to All Government Personnel for FY 2004 and Years Thereafter
Budget Circular No. 2003-8A, July 2, 2004	Rules and Regulations on the Grant of Uniform/Clothing Allowance (U/CA) to All Government Personnel for FY 2004 and Years Thereafter

### Representation and Transportation Allowances

Issuances	Titles
National Compensation Circular No. 67, January 1, 1992	Representation and Transportation Allowances of National Government Officials and Employees
National Compensation Circular No. 67-A, May 15, 1992	Amending National Compensation Circular No. 67 Dated January 1, 1992 Relative to the Representation and Transportation Allowances of National Government Officials and Employees
National Budget Circular No. 450, March 5, 1996	Representation and Transportation Allowances of Contractual Personnel
National Budget Circular No. 454, October 14, 1996	Guidelines on the Grant of the Monthly Cash Equivalent of the Transportation Allowance Authorized Under the Annual General Appropriations Act
Corporate Budget Circular No. 18, November 14, 2000	Guidelines for the Implementation of the Revised Rates of Representation and Transportation Allowances (RATA) of Officials in Local Water Districts (LWDs)

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Issuances	Titles
National Compensation Circular No. 67-B, August 8, 2002	Further Amending National Compensation Circular No. 67 Dated January 1, 1992 Relative to the Representation and Transportation Allowances of National Government Officials and Employees
National Budget Circular No. 498, April 1, 2005	Revised Rates of Representation and Transportation Allowances (RATA)

### Year-End Bonus and Cash Gift

Issuances	Titles
Executive Order No. 74, November 26, 1986	Granting Year-End Bonus and Cash Gift to National and Local Government Officials and Employees
Executive Order No. 74-A, December 19, 1986	Expanding the Coverage of the Year-End Bonus
Republic Act No. 6686, December 14, 1988	An Act Authorizing Annual Christmas Bonus to National and Local Government Officials and Employees Starting CY 1988
Administrative Order No. 57, June 1, 1993	Prescribing the Guidelines for the Advance Payment of One-Half (1/2) of the Amount of the Christmas Bonus and Cash Gift for CY 1993 Under R.A. No. 6686 to Government Personnel
National Compensation Circular No. 70, November 8, 1993	Grant of the Balance of One-Half Month Year-End Bonus and Cash Gift for Calendar Year 1993 to Government Officials and Employees Including Those in Government-Owned and/or Controlled Corporations and Financial Institutions and Local Government Units
Administrative Order No. 132, June 8, 1994	Prescribing the Guidelines for the Loan of One-Half (1/2) of the Amount of the Christmas Bonus and Cash Gift for CY 1994 Under R.A. No. 6686 to Government Personnel
Budget Circular No. 5, October 14, 1994	Grant of Year-End Bonus and Cash Gift for CY 1994
Budget Circular No. 5-A, December 16, 1994	Grant of Year-End Benefits for CY 1994
Administrative Order No. 195, May 30, 1995	Authorizing the Grant of an Interest-Free Loan to Government Personnel in CY 1995 and Years Thereafter

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<b>Issuances</b>	<b>Titles</b>
Budget Circular No. 7, November 2, 1995	Grant of Year-End Bonus and Cash Gift for FY 1995 and Years Thereafter
Circular Letter No. 12-96, May 3, 1996	Grant of an Interest-Free Loan to Government Officials and Employees
Budget Circular No. 11, October 31, 1996	Grant of Year-End Bonus and Cash Gift and Advance Payment of One-Half (1/2) Thereof for FY 1996 and Years Thereafter
Budget Circular No. 11-A, April 24, 1997	Amending Budget Circular (BC) No. 11, Dated October 31, 1996 Relative to the Grant of Year-End Bonus and Cash Gift and Advance Payment of One-Half (1/2) Thereof for FY 1996 and Years Thereafter
Republic Act No. 8441, December 22, 1997	An Act Increasing the Cash Gift to Five Thousand Pesos (P5,000.00), Amending for the Purpose Certain Sections of Republic Act Numbered Six Thousand Six Hundred Eighty-Six and for Other Purposes
Budget Circular No. 11-B, March 30, 1998	Amending Further Budget Circular (BC) No. 11, Dated October 31, 1996 Relative to the Grant of Year-End Bonus and Cash Gift and Advance Payment of One-Half (1/2) Thereof for FY 1996 and Years Thereafter
Budget Circular No. 15, March 5, 1998	Compensation and Additional Benefits of Suspended Government Personnel
Budget Circular No. 2000-18, September 6, 2000	Grant of Year-End Bonus and Cash Gift and Advance Payment of One-Half (1/2) Thereof for FY 2000 and Years Thereafter
Circular Letter No. 2002-14, June 25, 2002	Clarification on the Service Requirement for Entitlement to Year-End Benefits (YEB)
Circular Letter No. 2003-10, October 17, 2003	Prohibition on the Grant of Additional Bonuses in Any Form
Budget Circular No. 2003-2, May 9, 2003	Liberalization of the Rules and Regulations on the Payment of Year-End Bonus and Cash Gift
Budget Circular No. 2005-6, October 28, 2005	Updated Rules and Regulations on the Grant of the Year-End Bonus and Cash Gift to Government Personnel for FY 2005 and Years Thereafter

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### Productivity Incentive Benefit

Issuances	Titles
Administrative Order No. 268, February 21, 1992	Rationalizing the Grant of Productivity Incentive Benefits for Calendar Year 1991 to All Personnel of Government Agencies
National Budget Circular No. 426, April 1, 1992	Grant of Productivity Incentive Benefits to Officials and Employees of the Government
Administrative Order No. 103, January 14, 1994	Authorizing the Grant of CY-1993 Productivity Incentive Benefits to Government Personnel and Prohibiting Payments of Similar Benefits in Future Years Unless Duly Authorized by the President
Administrative Order No. 161, December 6, 1994	Prescribing a Standard Incentive Pay System Based on Productivity and Performance, for All Officials and Employees of the Government, National and Local Including Those of Government-Owned and/or -Controlled Corporations and Government Financial Institutions and for Other Purposes
National Compensation Circular No. 71, January 19, 1994	Grant of Productivity Incentive Benefits to Officials and Employees of the Government
National Compensation Circular No. 73, December 27, 1994	Grant of Productivity Incentive Benefit (PIB) for CY 1994 and Years Thereafter
National Compensation Circular No. 73-A, March 1, 1995	Supplementing National Compensation Circular No. 73 Dated December 27, 1994 on the Grant of Productivity Incentive Benefits (PIB) for CY 1994 and Years Thereafter
Circular Letter No. 3-96, series of 1996, January 15, 1996	Grant of Productivity Incentive Benefit (PIB) for CY 1995
Circular Letter No. 3-97, January 31, 1997	Grant of Productivity Incentive Benefit (PIB) for FY 1996 and Years Thereafter
Circular Letter No. 2001-6, March 2, 2001	Grant of Productivity Incentive Benefit
Circular Letter No. 2002-3, January 2, 2002	Additional Guidelines on the Grant of Productivity Incentive Benefit (PIB)

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### Overtime Pay

Issuances	Titles
Memorandum Order No. 228, March 29, 1989	Prescribing Guidelines Governing the Rendition and Payment of Overtime Services of Government Personnel
National Budget Circular No. 410, April 28, 1989	Rules and Regulations Implementing Memorandum Order No. 228 on the Rendition of Overtime Services With Pay
Memorandum Order No. 227, August 26, 1994	Amending Memorandum Order No. 228, Prescribing Guidelines Governing the Rendition and Payment of Overtime Services of Government Personnel
Budget Circular No. 10, March 29, 1996	Prescribing and Updating the Guidelines and Procedures on the Rendition of Overtime Services With Pay of Government Personnel

### Compensatory Time-Off

Issuances	Titles
Administrative Order No. 103, August 31, 2004	Directing the Continued Adoption of Austerity Measures in the Government
Civil Service Commission and Department of Budget and Management Joint Circular No. 2, series of 2004, October 4, 2004	Non-Monetary Remuneration for Overtime Services Rendered
Civil Service Commission and Department of Budget and Management Joint Circular No. 2-A, s. 2005, July 1, 2005	Amendments to CSC-DBM Joint Circular (JC) No. 2, s. 2004 re: Non-Monetary Remuneration for Overtime Services Rendered

### Per Diem

Issuances	Titles
Executive Order No. 389, December 30, 1989	Authorizing Officials and Employees of the Regular Agencies/Offices of the National Government and of Other Government-Owned and/or Controlled Corporations to Adopt the Rates of Per Diem and Allowances as Authorized Pursuant to Executive Order No. 151 Dated



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Issuances	Titles
	March 19, 1987, as Implemented by National Budget Circular No. 391 Dated October 6, 1987, as Amended, and Ratifying for the Purpose All Previous Payments Made by National Government Agencies/Offices Pursuant to the Said Issuances
Budget Circular No. 2003-6, September 29, 2003	Guidelines Relative to the Grant of Per Diems to Members of Collegial Bodies and Members of the Board of Regents/Trustees of State Universities and Colleges

### Honoraria

Issuances	Titles
Compensation Policy Guidelines No. 98-1, March 23, 1998	National Government Officials Entitled to Honoraria Chargeable Against Local Funds
Budget Execution Guidelines No. 2004-1, January 8, 2004	Updated Rules and Regulations on the Grant of Additional Allowance and Other Benefits to National Government Officials/Employees Assigned to Local Government Units
Budget Circular No. 2003-5, September 26, 2003	Prescribing Guidelines on the Grant of Honoraria to Government Personnel for FY 2003 and onwards

### Honoraria for Government Personnel Involved in Government Procurement

Issuances	Titles
Budget Circular No. 2004-5, March 23, 2004	Guidelines on the Grant of Honoraria to Government Personnel Involved in Government Procurement
Budget Circular No. 2004-5A, October 7, 2005	Guidelines on the Grant of Honoraria to Government Personnel Involved in Government Procurement

### Night-Shift Differential Pay

Issuance	Title
Budget Circular No. 8, Series 1995, December 4, 1995	Prescribing Guidelines and Procedures for the Grant of Night-Shift Differential Pay to Government Employees

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### Hazard Duty Pay

<b>Issuance</b>	<b>Title</b>
Budget Circular No. 2005-4, July 13, 2005	Rules and Regulations on the Grant of Hazard Duty Pay

### Subsistence Allowance

<b>Issuance</b>	<b>Title</b>
Republic Act No. 7305, March 26, 1992	Magna Carta of Public Health Workers
November 1999	Revised Implementing Rules and Regulations for Public Health Workers

### Laundry Allowance

<b>Issuances</b>	<b>Title</b>
Republic Act No. 7305, March 26, 1992	Magna Carta of Public Health Workers
November 1999	Revised Implementing Rules and Regulations for Public Health Workers

### Free Quarters for Certain Government Officials

<b>Issuance</b>	<b>Title</b>
National Budget Circular No. 456, November 11, 1996	Guidelines on the Provision of Free Quarters to Certain Officials

### Free Quarters Privileges in Hospitals

<b>Issuance</b>	<b>Title</b>
Republic Act No. 7305, March 26, 1992	Magna Carta of Public Health Workers

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Issuance	Title
November 1999	Revised Implementing Rules and Regulations for Public Health Workers

### Anniversary Bonus

Issuances	Titles
Administrative Order No. 263, March 28, 1996	Authorizing the Grant of Anniversary Bonus to Officials and Employees of Government Entities
National Budget Circular No. 452, May 20, 1996	Amplifying and Clarifying the Implementation of the Grant of Anniversary Bonus to Officials and Employees of Government Entities

### Collective Negotiation Agreement Incentive

Issuances	Titles
Executive Order No. 180, June 1, 1987	Providing Guidelines for the Exercise of the Right to Organize of Government Employees, Creating a Public Sector Labor-Management Council and for Other Purposes
Public Sector Labor-Management Council Resolution No. 04, s. 2002, November 14, 2002	Grant of Collective Negotiation Agreement (CNA) Incentive for National Government Agencies, State Universities and Colleges and Local Government Units
Public Sector Labor-Management Council Resolution No. 02, s. 2003, May 19, 2003	Grant of Collective Negotiation Agreement (CNA) Incentive for Government Owned or Controlled Corporations (GOCCs) and Government Financial Institutions (GFIs)
Public Sector Labor-Management Council Resolution No. 02, s. 2004, September 28, 2004	Approving and Adopting the Amended Rules and Regulations Governing the Exercise of the Right of Government Employees to Organize
Executive Order No. 135, December 27, 2005	Authorizing the Grant of Collective Negotiation Agreement (CNA) Incentive to Employees in Government Agencies
Budget Circular No. 2006-1, February 1, 2006	Grant of Collective Negotiations Agreement (CNA) Incentive

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### Travel Expenses

Issuances	Titles
Executive Order No. 248, May 29, 1995	Prescribing Rules and Regulations and New Rates of Allowances for Official Local and Foreign Travels of Government Personnel
Executive Order No. 248-A, August 14, 1995	Amending Executive Order No. 248 Dated May 29, 1995, Which Prescribes Rules and Regulations and New Rates of Allowances for Official Local and Foreign Travels of Government Personnel
Executive Order No. 298, March 23, 2004	Amending Further Executive Order No. 248 Dated May 29, 1995 as Amended by Executive Order No. 248-A Dated August 14, 1995, Which Prescribes Rules and Regulations and New Rates of Allowances for Official Local and Foreign Travels of Government Personnel

### Terminal Leave Benefit and Monetization of Leave Credits

Issuances	Titles
Civil Service Commission and Department of Budget and Management Joint Circular No. 1, s. 1991, June 27, 1991	Rules and Regulations Governing the Monetization of Leave Credits of Government Officials and Employees
Civil Service Commission Memorandum Circular No. 31, s. 1991, July 23, 1991	Guidelines in the Application for Monetization of Leave Credits and the Computation of the Money Value of the Ten (10) Days Monetized Leave Credits
Civil Service Commission and Department of Budget and Management Joint Circular No. 2-97, June 25, 1997	Amendatory Rules and Regulations Governing the Monetization of Leave Credits of Government Officials and Employees
Civil Service Commission Memorandum Circular No. 41, s. 1998, December 24, 1998	Amendments to Rules I and XVI of the Omnibus Rules Implementing Book V of the Administrative Code of 1987 (Executive Order 292)
Civil Service Commission Memorandum Circular No. 14, s. 1999, August 23, 1999	Additional Provisions and Amendments to CSC Memorandum Circular No. 41, s. 1998

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<b>Issuances</b>	<b>Titles</b>
Budget Circular No. 2002-1, January 14, 2002	Computation and Funding of Terminal Leave Benefits and Monetization of Leave Credits

### Compensation for Casual Personnel and Those of Same Nature

<b>Issuance</b>	<b>Title</b>
Budget Circular No. 2003-4, September 26, 2003	Rules and Regulations on the Computation and Payment of Daily Wage

Note:

Compensation Policy Guidelines and Budget Execution Guidelines are only for internal use of DBM technical staff.