



REPUBLIC OF THE PHILIPPINES

## Department of Budget and Management

Building I, General Solano Street, San Miguel, Manila



### LOCAL BUDGET CIRCULAR

No. 2009-91

March 27, 2009

**TO :** All Provincial Governors, City and Municipal Mayors, Members of the Sangguniang Panlalawigan/Panlungsod/Bayan, Provincial/City/Municipal Treasurers/Budget Officers/Auditors, Regional Directors of the Department of the Interior and Local Government and Department of Budget and Management, and All Others Concerned

**SUBJECT :** Revised Rates of Representation and Transportation Allowances (RATA)

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#### 1.0 Purpose

This Circular is issued to implement the revised RATA rates authorized under Section 44, General Provisions of RA No. 9524, the FY 2009 General Appropriations Act (GAA), for local government officials and employees and to prescribe the funding source therefor.

#### 2.0 RATA Rates

- 2.1 The following officials and employees of provincial, city and municipal governments are equated to national government officials and employees entitled to RATA under the GAA, as shown in Annex "A."
- a. Local Chief Executive
  - b. Local Vice Chief Executive
  - c. Sanggunian Members
  - d. Department Heads
  - e. Assistant Department Heads
  - f. Chiefs of Hospital
  - g. Division Chiefs in Special Cities
- 2.2 The revised RATA rates for the aforementioned officials and employees are as indicated in Annex "B." Such RATA rates are percentages of the RATA rates for equivalent national government officials, and are dependent on the income classification of local government units, consistent with the last paragraph of said Section 44.
- 2.3 Payment of the RATA shall be subject to the pertinent rules and regulations under Local Budget Circular No. 79 dated April 1, 2005.

**3.0 Limitation on Personal Services Expenditure**

The grant of RATA at the revised rates is subject to the 45%/55% limit on personal services expenditures mandated under Section 325(a), RA No. 7160, "Local Government Code of 1991."

**4.0 Funding Sources**

The funds for the purpose shall be charged against the respective local government funds.

**5.0 Effectivity**

This Circular shall take effect April 2009.

  
**ROLANDO G. ANDAYA, JR.**  
Secretary