



**LOCAL BUDGET CIRCULAR**

No. 99  
 May 25, 2012

**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 Fourth Tranche Monthly Salary Schedule for Local Government Personnel

**1.0 Background**

Executive Order (E.O.) No. 76 was issued on April 30, 2012 to implement the fourth tranche of the modified Salary Schedule for civilian personnel, among others, provided under the Senate and House of Representatives Joint Resolution No. 4, s. 2009, approved on June 17, 2009.

Section 4 of E.O. No. 76 provides the following:

**"SECTION 4. Implementation of the Fourth Tranche Monthly Salary Schedule for LGU Personnel.** The implementation of the fourth tranche of the Salary Schedule for LGU personnel shall be determined by the *sanggunian* based on the LGU income class and financial capability: *Provided*, That such salary rates shall not exceed the following applicable percentages of the salary rates in Annex "A," pursuant to item (7)(a) of Joint Resolution No. 4: *Provided*, Further, That the resulting Personal Services (PS) cost shall not exceed the PS limitation in LGU budgets, as provided under Sections 325(a) and 331(b) of RA No. 7160: *Provided*, Finally, That there shall be no diminution in the basic salaries of incumbents for purposes of complying with said PS limitation.

Percentages of Salary Rates in Annex "A"		
	For Provinces/Cities	For Municipalities
<b>Special Cities</b>	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%

For this purpose, the Department of Budget and Management shall issue the "Fourth Tranche Monthly Salary Schedule for Local Government Personnel" for each LGU income class to take effect not earlier than 1 January 2013."

## **2.0 Purpose**

This Circular is issued to prescribe the guidelines, rules, and regulations to govern the implementation of the fourth tranche of the Salary Schedule in local government units (LGUs).

## **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, appointive or elective, full-time or part-time, now existing or hereafter created; and
- 3.2 All positions for *barangay* personnel which are paid monthly honoraria.

## **4.0 Exclusions**

Those hired without employee-employer relationships and paid from non-Personal Services (PS) appropriations, as follows, are excluded from the coverage of this Circular:

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

## **5.0 Determining the Fourth Tranche Monthly Salary Schedule to be Implemented**

In view of the authority of the *Sangguniang Panlalawigan/Panlungsod/Bayan* under the pertinent provisions of Republic Act (R.A.) No. 7160, "Local Government Code of 1991," the fourth tranche monthly Salary Schedule to be implemented shall be determined by the *sanggunian*.

- 5.1 If funds are sufficient and sustainable, the salary rates in accordance with the "Fourth Tranche Monthly Salary Schedule for Local Government Personnel Effective January 1, 2013," corresponding to the LGU level and income class in Annexes "A1" to "A8" may be implemented.

- 5.2 If funds are insufficient to implement fully the salary schedule for the LGU level and income class, the *sanggunian* may formulate a modified salary schedule with lower rates than, but at a uniform percentage of the salaries in the salary schedule corresponding to the LGU level and income class in Annexes "A1" to "A8."
- 5.3 The salaries of Public Health Workers (PHWs) shall be determined by the *sanggunian* after considering and balancing the impact of the relevant provisions of the Senate and House of Representatives Joint Resolution No. 4, s. 2009, R.A. No. 7160, and R.A. No. 7305, "Magna Carta of Public Health Workers," on fiscal discipline, prioritization of expenditures, financial capability and improvement of service delivery. The *sanggunian* may adopt any of the following options:
- 5.3.1 Implement the salary rates in Annex "A1" for PHWs in LGUs.
- 5.3.2 If LGU funds are not sufficient, formulate and implement a modified salary schedule for PHWs with lower rates than the salaries in Annex "A1," but at a uniform percentage thereof, same as the percentage applied in item 5.2 above.

## **6.0 Rules for Adjusting Salaries**

If LGU finances permit the implementation of the "Fourth Tranche Monthly Salary Schedule effective January 1, 2013," or the salary schedule formulated under item 5.2 and the adopted salary rates for PHWs under 5.3 of this Circular, the following rules shall apply:

- 6.1 The salaries of incumbent personnel shall be adjusted to the rates in the salary schedule to be adopted effective January 1, 2013, which correspond to the designated salary steps of the salary grade allocations of their positions as of December 31, 2012; provided that their positions and salary grades are in accordance with a) the "Revised Index of Occupational Services, Position Titles, and Salary Grades in the Local Government" issued through Local Budget Circular (LBC) No. 61 dated March 18, 1996; b) the list of new classes of positions under the Administrative Services Group, General Administrative Service listed under item 1.2 of Budget Circular No. 2004-4, "Conversion of Positions Performing Staff/Non-Technical Functions"; and c) the Re-allocated Classes of Positions in Annex "B" of LBC No. 2009-92 dated September 3, 2009.
- 6.2 If the actual monthly basic salary of an incumbent exceeds the rate for Step 8 of the salary grade allocation of his/her position as of December 31, 2012:
- 6.2.1 His/Her salary shall be adjusted to the rate for Step 8 of the salary grade allocation of his/her position in the salary schedule to be implemented by an LGU; or
- 6.2.2 He/She shall not be entitled to salary increase if the salary as of December 31, 2012, exceeds the rate for Step 8 of the salary grade

allocation of his/her position in the salary schedule to be implemented by an LGU.

- 6.3 If the actual monthly basic salaries of incumbent personnel as of December 31, 2012, exceed the rates corresponding to the same steps in the salary schedule to be implemented effective January 1, 2013, on account of the adoption of salary schedules for higher income class LGUs under LBC No. 88, said personnel are not entitled to salary increases.
- 6.4 Incumbent personnel whose position titles are not in accordance with said Revised Index of Occupational Services, Position Titles, and Salary Grades and modifications thereto, shall be granted salary adjustments only when the positions have been properly classified by the Department of Budget and Management (DBM) Regional Office concerned, in consultation with the Organization, Position Classification and Compensation Bureau (OPCCB), DBM, upon request of LGUs.
- 6.5 If supported by sufficient funds, the salaries/wages of incumbent contractual/casual personnel as of December 31, 2012 may be adjusted to the rates corresponding to Step 1 of the salary grade allocations of their positions effective January 1, 2013. The adjusted daily wage rates of casual personnel shall be computed by dividing the monthly salaries by 22 work days per month.

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

There shall be no diminution in the basic salaries of incumbents 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 No. 63 may be adjusted accordingly, based on the salary schedule adopted by the municipality or city where the *barangay* belongs.
- 8.2 If *barangay* funds are not sufficient and sustainable to implement the maximum honoraria rates under item 8.1, the *Sangguniang Barangay* may adopt and implement honoraria adjustments at lower rates than, 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 Human Resource Management Officer/Administrative Officer shall prepare Notices of Salary Adjustment (NOSAs) for incumbent personnel following the format marked as Annex "B," for approval by the Local Chief Executive.

- 9.2 For personnel whose actual monthly salaries as of December 31, 2012, exceed the rates corresponding to Step 8 of the salary grade allocations of their positions in the salary schedule to be implemented by an LGU, the Human Resource Management Officer/Administrative Officer shall no longer prepare NOSAs.
- 9.3 The NOSAs shall be issued to the personnel concerned, copy furnished the Government Service Insurance System (GSIS).
- 9.4 The salary/honoraria adjustment under this Circular shall be subject to review and post-audit, and to appropriate re-adjustment if found not in order. The recipient personnel shall refund any overpayments received.

#### **10.0 Implementation of the Fourth Tranche Monthly Salary Schedule Later Than January 1, 2013**

If a *sanggunian* decides to implement the fourth tranche monthly Salary Schedule later than January 1, 2013, it shall apply the same rules for salary/honoraria adjustments and the same procedural guidelines prescribed under this Circular, but modified as to effectivity date.

#### **11.0 Fund Source**

- 11.1 The amounts required to implement the salary/honoraria adjustments, including such related compensation and 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 R.A. No. 7160.
- 11.2 Such amounts shall be provided for in an appropriation ordinance to be enacted by a *Sangguniang Panlalawigan/Panlungsod/Bayan/Barangay*.

#### **12.0 Responsibilities of the Local Chief Executive**

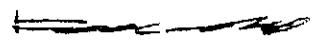
The Local Chief Executive shall be responsible for the implementation of the provisions of this Circular. He/She shall be held personally liable for any payment of salary/honoraria adjustments not in accordance with the provisions of this Circular.

#### **13.0 Saving Clause**

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

#### **14.0 Effectivity**

This Circular shall take effect January 1, 2013.

  
**FLORENCIO B. ABAD**  
Secretary

**Fourth Tranche Monthly Salary Schedule for Local Government Personnel  
in Special Cities and First Class Provinces and Cities**

**Effective January 1, 2013**

**(In Pesos)**

Salary Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
1	9,000	9,090	9,181	9,273	9,365	9,459	9,554	9,649
2	9,675	9,772	9,869	9,968	10,068	10,169	10,270	10,373
3	10,401	10,505	10,610	10,716	10,823	10,931	11,040	11,151
4	11,181	11,292	11,405	11,519	11,635	11,751	11,869	11,987
5	12,019	12,139	12,261	12,383	12,507	12,632	12,759	12,886
6	12,921	13,050	13,180	13,312	13,445	13,580	13,716	13,853
7	13,890	14,029	14,169	14,311	14,454	14,598	14,744	14,892
8	14,931	15,081	15,232	15,384	15,538	15,693	15,850	16,009
9	16,051	16,212	16,374	16,538	16,703	16,870	17,039	17,209
10	17,255	17,428	17,602	17,778	17,956	18,135	18,317	18,500
11	18,549	18,735	18,922	19,111	19,302	19,495	19,690	19,887
12	19,940	20,140	20,341	20,545	20,750	20,958	21,167	21,379
13	21,436	21,650	21,867	22,086	22,306	22,529	22,755	22,982
14	23,044	23,274	23,507	23,742	23,979	24,219	24,461	24,706
15	24,887	25,161	25,438	25,718	26,000	26,286	26,576	26,868
16	26,878	27,174	27,473	27,775	28,080	28,389	28,702	29,017
17	29,028	29,348	29,671	29,997	30,327	30,661	30,998	31,339
18	31,351	31,696	32,044	32,397	32,753	33,113	33,478	33,846
19	33,859	34,231	34,608	34,988	35,373	35,762	36,156	36,554
20	36,567	36,970	37,376	37,788	38,203	38,623	39,048	39,478
21	39,493	39,927	40,367	40,811	41,259	41,713	42,172	42,636
22	42,652	43,121	43,596	44,075	44,560	45,050	45,546	46,047
23	46,064	46,571	47,083	47,601	48,125	48,654	49,190	49,731
24	49,750	50,297	50,850	51,410	51,975	52,547	53,125	53,709
25	53,730	54,321	54,918	55,522	56,133	56,750	57,375	58,006
26	58,028	58,666	59,312	59,964	60,624	61,291	61,965	62,646
27	62,670	63,360	64,057	64,761	65,474	66,194	66,922	67,658
28	67,684	68,428	69,181	69,942	70,711	71,489	72,276	73,071
29	73,099	73,903	74,716	75,537	76,368	77,208	78,058	78,916
30	78,946	79,815	80,693	81,580	82,478	83,385	84,302	85,230

**Fourth Tranche Monthly Salary Schedule for Local Government Personnel  
in Second Class Provinces and Cities  
Effective January 1, 2013  
(In Pesos)**

Salary Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
1	8,550	8,636	8,722	8,809	8,897	8,986	9,076	9,167
2	9,191	9,283	9,376	9,470	9,565	9,661	9,757	9,854
3	9,881	9,980	10,080	10,180	10,282	10,384	10,488	10,593
4	10,622	10,727	10,835	10,943	11,053	11,163	11,276	11,388
5	11,418	11,532	11,648	11,764	11,882	12,000	12,121	12,242
6	12,275	12,398	12,521	12,646	12,773	12,901	13,030	13,160
7	13,196	13,328	13,461	13,595	13,731	13,868	14,007	14,147
8	14,184	14,327	14,470	14,615	14,761	14,908	15,058	15,209
9	15,248	15,401	15,555	15,711	15,868	16,027	16,187	16,349
10	16,392	16,557	16,722	16,889	17,058	17,228	17,401	17,575
11	17,622	17,798	17,976	18,155	18,337	18,520	18,706	18,893
12	18,943	19,133	19,324	19,518	19,713	19,910	20,109	20,310
13	20,364	20,568	20,774	20,982	21,191	21,403	21,617	21,833
14	21,892	22,110	22,332	22,555	22,780	23,008	23,238	23,471
15	23,643	23,903	24,166	24,432	24,700	24,972	25,247	25,525
16	25,534	25,815	26,099	26,386	26,676	26,970	27,267	27,566
17	27,577	27,881	28,187	28,497	28,811	29,128	29,448	29,772
18	29,783	30,111	30,442	30,777	31,115	31,457	31,804	32,154
19	32,166	32,519	32,878	33,239	33,604	33,974	34,348	34,726
20	34,739	35,122	35,507	35,899	36,293	36,692	37,096	37,504
21	37,518	37,931	38,349	38,770	39,196	39,627	40,063	40,504
22	40,519	40,965	41,416	41,871	42,332	42,798	43,269	43,745
23	43,761	44,242	44,729	45,221	45,719	46,221	46,731	47,244
24	47,263	47,782	48,308	48,840	49,376	49,920	50,469	51,024
25	51,044	51,605	52,172	52,746	53,326	53,913	54,506	55,106
26	55,127	55,733	56,346	56,966	57,593	58,226	58,867	59,514
27	59,537	60,192	60,854	61,523	62,200	62,884	63,576	64,275
28	64,300	65,007	65,722	66,445	67,175	67,915	68,662	69,417
29	69,444	70,208	70,980	71,760	72,550	73,348	74,155	74,970
30	74,999	75,824	76,658	77,501	78,354	79,216	80,087	80,969

**Fourth Tranche Monthly Salary Schedule for Local Government Personnel  
in Third Class Provinces and Cities and First Class Municipalities  
Effective January 1, 2013**

(In Pesos)

Salary Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
1	8,100	8,181	8,263	8,346	8,429	8,513	8,599	8,684
2	8,708	8,795	8,882	8,971	9,061	9,152	9,243	9,336
3	9,361	9,455	9,549	9,644	9,741	9,838	9,936	10,036
4	10,063	10,163	10,265	10,367	10,472	10,576	10,682	10,788
5	10,817	10,925	11,035	11,145	11,256	11,369	11,483	11,597
6	11,629	11,745	11,862	11,981	12,101	12,222	12,344	12,468
7	12,501	12,626	12,752	12,880	13,009	13,138	13,270	13,403
8	13,438	13,573	13,709	13,846	13,984	14,124	14,265	14,408
9	14,446	14,591	14,737	14,884	15,033	15,183	15,335	15,488
10	15,530	15,685	15,842	16,000	16,160	16,322	16,485	16,650
11	16,694	16,862	17,030	17,200	17,372	17,546	17,721	17,898
12	17,946	18,126	18,307	18,491	18,675	18,862	19,050	19,241
13	19,292	19,485	19,680	19,877	20,075	20,276	20,480	20,684
14	20,740	20,947	21,156	21,368	21,581	21,797	22,015	22,235
15	22,398	22,645	22,894	23,146	23,400	23,657	23,918	24,181
16	24,190	24,457	24,726	24,998	25,272	25,550	25,832	26,115
17	26,125	26,413	26,704	26,997	27,294	27,595	27,898	28,205
18	28,216	28,526	28,840	29,157	29,478	29,802	30,130	30,461
19	30,473	30,808	31,147	31,489	31,836	32,186	32,540	32,899
20	32,910	33,273	33,638	34,009	34,383	34,761	35,143	35,530
21	35,544	35,934	36,330	36,730	37,133	37,542	37,955	38,372
22	38,387	38,809	39,236	39,668	40,104	40,545	40,991	41,442
23	41,458	41,914	42,375	42,841	43,313	43,789	44,271	44,758
24	44,775	45,267	45,765	46,269	46,778	47,292	47,813	48,338
25	48,357	48,889	49,426	49,970	50,520	51,075	51,638	52,205
26	52,225	52,799	53,381	53,968	54,562	55,162	55,769	56,381
27	56,403	57,024	57,651	58,285	58,927	59,575	60,230	60,892
28	60,916	61,585	62,263	62,948	63,640	64,340	65,048	65,764
29	65,789	66,513	67,244	67,983	68,731	69,487	70,252	71,024
30	71,051	71,834	72,624	73,422	74,230	75,047	75,872	76,707



**Fourth Tranche Monthly Salary Schedule for Local Government Personnel  
In Fourth Class Provinces and Cities and Second Class Municipalities**

**Effective January 1, 2013**

**(In Pesos)**

Salary Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
1	7,650	7,727	7,804	7,882	7,960	8,040	8,121	8,202
2	8,224	8,306	8,389	8,473	8,558	8,644	8,730	8,817
3	8,841	8,929	9,019	9,109	9,200	9,291	9,384	9,478
4	9,504	9,598	9,694	9,791	9,890	9,988	10,089	10,189
5	10,216	10,318	10,422	10,526	10,631	10,737	10,845	10,953
6	10,983	11,093	11,203	11,315	11,428	11,543	11,659	11,775
7	11,807	11,925	12,044	12,164	12,286	12,408	12,532	12,658
8	12,691	12,819	12,947	13,076	13,207	13,339	13,473	13,608
9	13,643	13,780	13,918	14,057	14,198	14,340	14,483	14,628
10	14,667	14,814	14,962	15,111	15,263	15,415	15,569	15,725
11	15,767	15,925	16,084	16,244	16,407	16,571	16,737	16,904
12	16,949	17,119	17,290	17,463	17,638	17,814	17,992	18,172
13	18,221	18,403	18,587	18,773	18,960	19,150	19,342	19,535
14	19,587	19,783	19,981	20,181	20,382	20,586	20,792	21,000
15	21,154	21,387	21,622	21,860	22,100	22,343	22,590	22,838
16	22,846	23,098	23,352	23,609	23,868	24,131	24,397	24,664
17	24,674	24,946	25,220	25,497	25,778	26,062	26,348	26,638
18	26,648	26,942	27,237	27,537	27,840	28,146	28,456	28,769
19	28,780	29,096	29,417	29,740	30,067	30,398	30,733	31,071
20	31,082	31,425	31,770	32,120	32,473	32,830	33,191	33,556
21	33,569	33,938	34,312	34,689	35,070	35,456	35,846	36,241
22	36,254	36,653	37,057	37,464	37,876	38,293	38,714	39,140
23	39,154	39,585	40,021	40,461	40,906	41,356	41,812	42,271
24	42,288	42,752	43,223	43,699	44,179	44,665	45,156	45,653
25	45,671	46,173	46,680	47,194	47,713	48,238	48,769	49,305
26	49,324	49,866	50,415	50,969	51,530	52,097	52,670	53,249
27	53,270	53,856	54,448	55,047	55,653	56,265	56,884	57,509
28	57,531	58,164	58,804	59,451	60,104	60,766	61,435	62,110
29	62,134	62,818	63,509	64,206	64,913	65,627	66,349	67,079
30	67,104	67,843	68,589	69,343	70,106	70,877	71,657	72,446

**Fourth Tranche Monthly Salary Schedule for Local Government Personnel  
in Fifth Class Provinces and Cities and Third Class Municipalities**

**Effective January 1, 2013**

**(In Pesos)**

Salary Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
1	7,200	7,272	7,345	7,418	7,492	7,567	7,643	7,719
2	7,740	7,818	7,895	7,974	8,054	8,135	8,216	8,298
3	8,321	8,404	8,488	8,573	8,658	8,745	8,832	8,921
4	8,945	9,034	9,124	9,215	9,308	9,401	9,495	9,590
5	9,615	9,711	9,809	9,906	10,006	10,106	10,207	10,309
6	10,337	10,440	10,544	10,650	10,756	10,864	10,973	11,082
7	11,112	11,223	11,335	11,449	11,563	11,678	11,795	11,914
8	11,945	12,065	12,186	12,307	12,430	12,554	12,680	12,807
9	12,841	12,970	13,099	13,230	13,362	13,496	13,631	13,767
10	13,804	13,942	14,082	14,222	14,365	14,508	14,654	14,800
11	14,839	14,988	15,138	15,289	15,442	15,596	15,752	15,910
12	15,952	16,112	16,273	16,436	16,600	16,766	16,934	17,103
13	17,149	17,320	17,494	17,669	17,845	18,023	18,204	18,386
14	18,435	18,619	18,806	18,994	19,183	19,375	19,569	19,765
15	19,910	20,129	20,350	20,574	20,800	21,029	21,261	21,494
16	21,502	21,739	21,978	22,220	22,464	22,711	22,962	23,214
17	23,222	23,478	23,737	23,998	24,262	24,529	24,798	25,071
18	25,081	25,357	25,635	25,918	26,202	26,490	26,782	27,077
19	27,087	27,385	27,686	27,990	28,298	28,610	28,925	29,243
20	29,254	29,576	29,901	30,230	30,562	30,898	31,238	31,582
21	31,594	31,942	32,294	32,649	33,007	33,370	33,738	34,109
22	34,122	34,497	34,877	35,260	35,648	36,040	36,437	36,838
23	36,851	37,257	37,666	38,081	38,500	38,923	39,352	39,785
24	39,800	40,238	40,680	41,128	41,580	42,038	42,500	42,967
25	42,984	43,457	43,934	44,418	44,906	45,400	45,900	46,405
26	46,422	46,933	47,450	47,971	48,499	49,033	49,572	50,117
27	50,136	50,688	51,246	51,809	52,379	52,955	53,538	54,126
28	54,147	54,742	55,345	55,954	56,569	57,191	57,821	58,457
29	58,479	59,122	59,773	60,430	61,094	61,766	62,446	63,133
30	63,157	63,852	64,554	65,264	65,982	66,708	67,442	68,184

**Fourth Tranche Monthly Salary Schedule for Local Government Personnel  
in Sixth Class Provinces and Cities and Fourth Class Municipalities**

**Effective January 1, 2013**

**(In Pesos)**

Salary Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
1	6,750	6,818	6,886	6,955	7,024	7,094	7,166	7,237
2	7,256	7,329	7,402	7,476	7,551	7,627	7,703	7,780
3	7,801	7,879	7,958	8,037	8,117	8,198	8,280	8,363
4	8,386	8,469	8,554	8,639	8,726	8,813	8,902	8,990
5	9,014	9,104	9,196	9,287	9,380	9,474	9,569	9,665
6	9,691	9,788	9,885	9,984	10,084	10,185	10,287	10,390
7	10,418	10,522	10,627	10,733	10,841	10,949	11,058	11,169
8	11,198	11,311	11,424	11,538	11,654	11,770	11,888	12,007
9	12,038	12,159	12,281	12,404	12,527	12,653	12,779	12,907
10	12,941	13,071	13,202	13,334	13,467	13,601	13,738	13,875
11	13,912	14,051	14,192	14,333	14,477	14,621	14,768	14,915
12	14,955	15,105	15,256	15,409	15,563	15,719	15,875	16,034
13	16,077	16,238	16,400	16,565	16,730	16,897	17,066	17,237
14	17,283	17,456	17,630	17,807	17,984	18,164	18,346	18,530
15	18,665	18,871	19,079	19,289	19,500	19,715	19,932	20,151
16	20,159	20,381	20,605	20,831	21,060	21,292	21,527	21,763
17	21,771	22,011	22,253	22,498	22,745	22,996	23,249	23,504
18	23,513	23,772	24,033	24,298	24,565	24,835	25,109	25,385
19	25,394	25,673	25,956	26,241	26,530	26,822	27,117	27,416
20	27,425	27,728	28,032	28,341	28,652	28,967	29,286	29,609
21	29,620	29,945	30,275	30,608	30,944	31,285	31,629	31,977
22	31,989	32,341	32,697	33,056	33,420	33,788	34,160	34,535
23	34,548	34,928	35,312	35,701	36,094	36,491	36,893	37,298
24	37,313	37,723	38,138	38,558	38,981	39,410	39,844	40,282
25	40,298	40,741	41,189	41,642	42,100	42,563	43,031	43,505
26	43,521	44,000	44,484	44,973	45,468	45,968	46,474	46,985
27	47,003	47,520	48,043	48,571	49,106	49,646	50,192	50,744
28	50,763	51,321	51,886	52,457	53,033	53,617	54,207	54,803
29	54,824	55,427	56,037	56,653	57,276	57,906	58,544	59,187
30	59,210	59,861	60,520	61,185	61,859	62,539	63,227	63,923

**Fourth Tranche Monthly Salary Schedule for Local Government Personnel  
in Fifth Class Municipalities  
Effective January 1, 2013  
(In Pesos)**

Salary Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
1	6,300	6,363	6,427	6,491	6,556	6,621	6,688	6,754
2	6,773	6,840	6,908	6,978	7,048	7,118	7,189	7,261
3	7,281	7,354	7,427	7,501	7,576	7,652	7,728	7,806
4	7,827	7,904	7,984	8,063	8,145	8,226	8,308	8,391
5	8,413	8,497	8,583	8,668	8,755	8,842	8,931	9,020
6	9,045	9,135	9,226	9,318	9,412	9,506	9,601	9,697
7	9,723	9,820	9,918	10,018	10,118	10,219	10,321	10,424
8	10,452	10,557	10,662	10,769	10,877	10,985	11,095	11,206
9	11,236	11,348	11,462	11,577	11,692	11,809	11,927	12,046
10	12,079	12,200	12,321	12,445	12,569	12,695	12,822	12,950
11	12,984	13,115	13,245	13,378	13,511	13,647	13,783	13,921
12	13,958	14,098	14,239	14,382	14,525	14,671	14,817	14,965
13	15,005	15,155	15,307	15,460	15,614	15,770	15,929	16,087
14	16,131	16,292	16,455	16,619	16,785	16,953	17,123	17,294
15	17,421	17,613	17,807	18,003	18,200	18,400	18,603	18,808
16	18,815	19,022	19,231	19,443	19,656	19,872	20,091	20,312
17	20,320	20,544	20,770	20,998	21,229	21,463	21,699	21,937
18	21,946	22,187	22,431	22,678	22,927	23,179	23,435	23,692
19	23,701	23,962	24,226	24,492	24,761	25,033	25,309	25,588
20	25,597	25,879	26,163	26,452	26,742	27,036	27,334	27,635
21	27,645	27,949	28,257	28,568	28,881	29,199	29,520	29,845
22	29,856	30,185	30,517	30,853	31,192	31,535	31,882	32,233
23	32,245	32,600	32,958	33,321	33,688	34,058	34,433	34,812
24	34,825	35,208	35,595	35,987	36,383	36,783	37,188	37,596
25	37,611	38,025	38,443	38,865	39,293	39,725	40,163	40,604
26	40,620	41,066	41,518	41,975	42,437	42,904	43,376	43,852
27	43,869	44,352	44,840	45,333	45,832	46,336	46,845	47,361

**Fourth Tranche Monthly Salary Schedule for Local Government Personnel  
in Sixth Class Municipalities  
Effective January 1, 2013  
(In Pesos)**

Salary Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
1	5,850	5,909	5,968	6,027	6,087	6,148	6,210	6,272
2	6,289	6,352	6,415	6,479	6,544	6,610	6,676	6,742
3	6,761	6,828	6,897	6,965	7,035	7,105	7,176	7,248
4	7,268	7,340	7,413	7,487	7,563	7,638	7,715	7,792
5	7,812	7,890	7,970	8,049	8,130	8,211	8,293	8,376
6	8,399	8,483	8,567	8,653	8,739	8,827	8,915	9,004
7	9,029	9,119	9,210	9,302	9,395	9,489	9,584	9,680
8	9,705	9,803	9,901	10,000	10,100	10,200	10,303	10,406
9	10,433	10,538	10,643	10,750	10,857	10,966	11,075	11,186
10	11,216	11,328	11,441	11,556	11,671	11,788	11,906	12,025
11	12,057	12,178	12,299	12,422	12,546	12,672	12,799	12,927
12	12,961	13,091	13,222	13,354	13,488	13,623	13,759	13,896
13	13,933	14,073	14,214	14,356	14,499	14,644	14,791	14,938
14	14,979	15,128	15,280	15,432	15,586	15,742	15,900	16,059
15	16,177	16,355	16,535	16,717	16,900	17,086	17,274	17,464
16	17,471	17,663	17,857	18,054	18,252	18,453	18,656	18,861
17	18,868	19,076	19,286	19,498	19,713	19,930	20,149	20,370
18	20,378	20,602	20,829	21,058	21,289	21,523	21,761	22,000
19	22,008	22,250	22,495	22,742	22,992	23,245	23,501	23,760
20	23,769	24,031	24,294	24,562	24,832	25,105	25,381	25,661
21	25,670	25,953	26,239	26,527	26,818	27,113	27,412	27,713
22	27,724	28,029	28,337	28,649	28,964	29,283	29,605	29,931
23	29,942	30,271	30,604	30,941	31,281	31,625	31,974	32,325
24	32,338	32,693	33,053	33,417	33,784	34,156	34,531	34,911
25	34,925	35,309	35,697	36,089	36,486	36,888	37,294	37,704
26	37,718	38,133	38,553	38,977	39,406	39,839	40,277	40,720
27	40,736	41,184	41,637	42,095	42,558	43,026	43,499	43,978

**Notice of Salary Adjustment**

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

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

Pursuant to Local Budget Circular No. 99 dated May 25, 2012, implementing Executive Order No. 76 dated April 30, 2012, your salary is hereby adjusted effective January 1, 2013, as follows:

- 1. Adjusted monthly basic salary effective January 1, 2013;  
SG-\_\_\_\_, Step \_\_\_\_ P \_\_\_\_\_
- 2. Actual monthly basic salary as of  
December 31, 2012; SG-\_\_\_\_, Step \_\_\_\_ P \_\_\_\_\_
- 3. Monthly salary adjustment effective January 1, 2013 (1-2) P \_\_\_\_\_

It is understood that this salary adjustment is subject to review and post-audit, 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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