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 Third Tranche of the Modified Salary 
           Schedule for Local Government Personnel Pursuant to 
           Republic Act (RA) No. 11466

1.0 Background

1.1 RA No. 11466¹, otherwise known as the "Salary Standardization Law 
     of 2019" modifies the Salary Schedule for Civilian Personnel and 
     authorizes the grant of additional benefits.

     Said Act also states that the modified Salary Schedule for Civilian 
     Personnel shall be implemented in four (4) tranches, i.e., from FY 2020 
     to FY 2023.

1.2 Section 10 of RA No. 11466 stipulates that the modified Salary 
     Schedule under said Act may be granted to personnel of local 
     government units (LGUs), subject to certain conditions.

     Said Section further provides that in the implementation of the salary 
     increases, the salaries of the LGU personnel that may be authorized 
     shall correspond to the LGU's income classification and shall not 
     exceed the percentage of the applicable Salary Schedule, as follows:

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<th>For Municipalities</th>
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¹ An Act Modifying the Salary Schedule for Civilian Government Personnel and Authorizing the Grant of Additional Benefits, and 
   For Other Purposes
2.0 Purpose

This Circular is issued to prescribe the guidelines, rules, and regulations for the implementation of the third tranche of the modified Salary Schedule for Civilian Personnel stipulated under RA No. 11466.

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 Third Tranche of the Modified Salary Schedule in LGUs Effective January 1, 2022

The implementation of the third 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 Third Tranche Monthly Salary Schedule for Local Government Personnel corresponding to the LGU level and income classification, as presented in Annexes "A-1" to "A-8."

The LGU cannot adopt a higher Salary Schedule other than what is prescribed for its level and income classification, consistent with Section 10(a) of RA No. 11466.

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 93 of the General Provisions of RA No. 11639 or the FY 2022 General Appropriations Act.

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5.3 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."

5.4 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.

5.5 The salaries of Public Health Workers (PHWs) shall be determined by the Sanggunian after considering and balancing the impact of the relevant provisions of RA No. 11466, RA No. 7160, and RA No. 7305 on fiscal discipline, prioritization of expenditures, financial capability, and improvement of service delivery.

The Sanggunian may adopt any of the following options:

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

5.5.2 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 5.3 above.

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 designated steps of the salary grade allocations of their positions as of December 31, 2021; provided that their positions and salary grades are in accordance with: (a) Local Budget Circular (LBC) No. 1374 dated July 13, 2021; and (b) Budget Circular (BC) No. 2021-25 dated August 25, 2021.

6.2 If the actual monthly basic salary of an incumbent as of December 31, 2021 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 (Illustrative example in Annex "C").

6.3 If the actual monthly basic salary of an incumbent as of December 31, 2021 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:

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1 The Magna Carta of Public Health Workers
2 Index of Occupational Services, Position Titles and Salary Grades in the Local Government (IOS-LGU), CY 2021 Edition
3 Modification of Nurse Positions
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; *(Illustrative example in Annex "D").*

6.3.2 The incumbent shall not be entitled to salary increase if the actual salary as of December 31, 2021 exceeds the rate for Step 8 of the same salary grade in the salary schedule to be adopted by the LGU *(Illustrative example in Annex "E").*

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.

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 January 1, 2022. The adjusted daily wage rates of casual personnel shall be computed by dividing the monthly salaries by 22 work days per month.

6.7 Compulsory retirees whose services have been extended beyond December 31, 2021 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 effectivity of their retirement, consistent with existing laws, rules, and regulations.

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 RA No. 11466 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 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.

For personnel whose actual monthly salaries as of December 31, 2021 exceed the rates corresponding to Step 8 of the salary grade allocations of their positions in the salary schedule adopted by the LGU, the Administrative Officer [Human Resource Management Officer] shall no longer prepare NOSAs.

9.2 The NOSAs shall be issued to the personnel concerned, copy furnished the Government Service Insurance System (GSIS) if they are members thereof.

9.3 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.

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.

13.0 Effectivity of Salary Increase

The Third Tranche of the Modified Salary Schedule authorized for LGU personnel may be implemented not earlier than January 1, 2022, subject to the authorization from their respective Sanggunian.
14.0 Effectivity

This Circular shall take effect on January 1, 2022.

TINA ROSE MARIE L. CANDA
Officer-in-Charge
# ANNEX “A-1”

## Third Tranche Monthly Salary Schedule for Local Government Personnel

In Special Cities and First Class Provinces and Cities

Effective Not Earlier Than January 1, 2022

(In Pesos)

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<th>Step 4</th>
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ANNEX “A-2”

Third Tranche Monthly Salary Schedule for Local Government Personnel
In Second Class Provinces and Cities
Effective Not Earlier Than January 1, 2022
(In Pesos)

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## ANNEX “A-3”

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Effective Not Earlier Than January 1, 2022  
(In Pesos)

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Third Tranche Monthly Salary Schedule for Local Government Personnel
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Effective Not Earlier Than January 1, 2022
(In Pesos)

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**ANNEX “A-5”**

**Third Tranche Monthly Salary Schedule for Local Government Personnel**

**In Fifth Class Provinces and Cities and Third Class Municipalities**

**Effective Not Earlier Than January 1, 2022**

(In Pesos)

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ANNEX “A-6”

Third Tranche Monthly Salary Schedule for Local Government Personnel
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Effective Not Earlier Than January 1, 2022
(In Pesos)

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**ANNEX “A-7”**

Third Tranche Monthly Salary Schedule for Local Government Personnel
In Fifth Class Municipalities
Effective Not Earlier Than January 1, 2022
(In Pesos)

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ANNEX “A-8”

Third Tranche Monthly Salary Schedule for Local Government Personnel
In Sixth Class Municipalities
Effective Not Earlier Than January 1, 2022
(In Pesos)

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For Regular Positions

Notice of Salary Adjustment

Date: ____________________

______________________________________________
______________________________________________
______________________________________________

______________________________________________

Pursuant to Local Budget Circular No. ___ dated ________________, implementing Republic Act No. ______ dated ________________, your salary is hereby adjusted effective ________________, as follows:

1. Adjusted monthly basic salary effective January 1, 2022, under the new Salary Schedule; SG ____ , Step ___ P ________

2. Actual monthly basic salary as of December 31, 2021; SG ____, Step ____ P ________

3. Monthly salary adjustment effective January 1, 2022 (1-2) 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: ________

Copy Furnished: GSIS
For Contractuals/Casuals

Notice of Salary Adjustment

Date: ____________________

________________________
________________________
________________________

Pursuant to Local Budget Circular No. ___ dated ____________, implementing Republic Act No. ______ dated ____________, your salary/daily wage is hereby adjusted effective ____________, as follows:

1. Monthly basic salary/daily wage rate, under the new Salary Schedule; SG ___

2. Actual monthly basic salary/daily wage rate as of December 31, 2021;
   SG ___

3. Monthly salary/daily wage adjustment effective January 1, 2022 (1-2)

   P __________

   P __________

   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: ________

Copy Furnished: GSIS
Annex “C”

Illustrative Example

Rule: If the actual monthly basic salary of an incumbent as of December 31, 2021 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.

Scenario: An incumbent of Administrative Assistant III/Salary Grade (SG)-9 in a 1st class province will be transferred to another department in the Provincial Government due to the exigency of service, effective January 1, 2022. In his new post, he will be occupying the position of Administrative Assistant II, SG-8. Prior to his transfer, the incumbent is receiving a monthly salary of P19,593 (SG-9, step 1).

His salary shall be adjusted to P19,694 (SG-08, Step 5) beginning January 1, 2022 since the actual salary (P19,593) of the incumbent as of December 31, 2021 falls between Step 4 (P19,518) and Step 5 (P19,694) of SG-08 of the Salary Schedule under Annex "A-1" hereof.

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<th>Actual Salary</th>
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<td>LBC No. 132</td>
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Annex “D”

Illustrative Example

Rule: If the actual monthly basic salary of an incumbent as of December 31, 2021 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:

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

Scenario: An incumbent of Senior Administrative Assistant (SAA) I (Data Controller IV)/SG-13 of a 3rd class municipality was involuntarily demoted effective February 1, 2021 to Administrative Assistant (AA) VI (Computer Operator III)/SG-12 due to reorganization.

The incumbent gets to keep his salary of P23,640 (SG-13, Step 5) in his new position as AA VI.

Since the current actual salary of P23,640 exceeds the rate for SG-12, Step 8 (P22,494) in the salary schedule adopted in 2021, his salary shall be adjusted to P23,738 (SG-12, Step 8) not earlier than January 1, 2022 of the Salary Schedule under Annex “A-5” hereof.

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Illustrative Example

Rule: If the actual monthly basic salary of an incumbent as of December 31, 2021 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:

The incumbent shall not be entitled to salary increase if the salary as of December 31, 2021 exceeds the rate for Step 8 of the same salary grade in the salary schedule to be adopted by the LGU.

Scenario: An incumbent of Administrative Assistant III, SG-9 in a 2nd class municipality was transferred effective July 1, 2021 to a new office in the same LGU due to phasing out or abolition of his old office. His new position effective July 1, 2021 is Administrative Aide IV/ SG-4.

The employee’s salary as Administrative Assistant III is P17,654 (SG-9, Step-8). He will continue to receive his salary of P17,654 for 2021 due to involuntary demotion.

The incumbent is no longer be entitled to salary increase since his present actual salary (P17,654) is already higher than the rate provided for SG-4, Step 8 (P13,445) of the Salary Schedule under Annex “A-4” hereof.

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