



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF BUDGET AND MANAGEMENT
GENERAL SOLANO STREET, SAN MIGUEL, MANILA

LOCAL BUDGET CIRCULAR

No. 157
May 03, 2024

TO : Local Chief Executives (LCEs), Members of the Local *Sanggunian*, Local Budget Officers, Local Treasurers, Local Auditors, and All Others Concerned

SUBJECT : Updated Rules and Regulations on the Grant of Representation and Transportation Allowances (RATA) to Officials of Local Government Units (LGUs) For FY 2024 and Years Thereafter

1.0 Background

- 1.1 Under Item (4)(g)(i) of the Congress Joint Resolution (JR) No. 4, s. 2009,¹ Representation and Transportation Allowances (RATA) are among the Specific-Purpose Allowances and Benefits under the Total Compensation Framework of the Compensation and Position Classification System established under Republic Act (RA) No. 6758,² as amended.

These allowances are granted to government officials down to division chiefs at monthly standard rates to **defray representation and transportation expenses while in the actual performance of the duties and responsibilities of their positions.**

- 1.2 Section 64 of the General Provisions of RA No. 11975, the FY 2024 General Appropriations Act (GAA), provides the new rates of RATA and the policies governing their grant.

¹ Joint Resolution Authorizing the President of the Philippines to Modify the Compensation and Position Classification System of Civilian Personnel and the Base Pay Schedule of Military and Uniformed Personnel in the Government, and for Other Purposes (June 17, 2009)

² An Act Prescribing a Revised Compensation and Position Classification System in the Government and for Other Purposes

- 1.3 The same Section states that the RATA of local government officials of equivalent rank to national government officials entitled to such allowances shall be at the same percentages of the salary rates authorized for their corresponding income classification in accordance with Section 10 of RA No. 6758, as amended, and subject to the Personnel Services (PS) limitations under Section 325(a) of RA No. 7160 or the Local Government Code of 1991.

2.0 Purpose

This Circular is issued to amend Local Budget Circular No. 103 dated May 15, 2013, which prescribes the rules and regulations for granting RATA.

3.0 Nature of RATA

- 3.1 RATA is a collective term for two (2) distinct but complementary allowances: (i) *Representation Allowance (RA)* and (ii) *Transportation Allowance (TA)*.

Said allowances are provided to select government officials to cover related expenses incidental to and in connection with the actual performance of their respective functions.

- 3.2 RATA may either be commutable³ or reimbursable.⁴

4.0 Coverage

This Circular covers the regular positions for the following officials:

- 4.1 Local Chief Executives (LCEs);
- 4.2 Vice-LCEs;
- 4.3 Members of the Local *Sanggunian*, including *Ex-Officio* Members;
- 4.4 Department Heads;
- 4.5 Assistant Department Heads;
- 4.6 Chiefs of Hospital; and
- 4.7 Division Chiefs in Special Cities.

5.0 Equivalent Ranks to National Government Officials

Annex A lists the positions for LGU officials of equivalent ranks to positions for national government officials entitled to RATA.

³ RATA is commutable if the grant thereof is specifically authorized by law and if funds for its payment are provided for in the agency budget. Payment of RATA presupposes actual rendition of services in line with official duties.

⁴ Reimbursable RATA should be duly supported by receipts or by a certificate to the effect that the expenses had been incurred in accordance with the purpose for which the allowance is granted.

6.0 Authorized Monthly RATA Rates

- 6.1 The authorized maximum monthly rates for each type of allowance, consistent with sub-items 1.2 and 1.3 hereof, are indicated in **Annex B**.
- 6.2 In line with Section 64 of the General Provisions of RA No. 11975, **no** amount of RA or TA that exceeds the authorized rates may be granted to LGU officials.
- 6.3 If funds are insufficient to fully implement the RATA rates, the same may be granted partially at a uniform percentage of the RATA rates for all positions concerned within an LGU.

7.0 General Guidelines on the Grant of RATA

- 7.1 A rationalized scheme on the grant of RATA based on the number of days of actual work performance on workdays⁵ by the official/employee concerned is hereby prescribed.

The following are the RATA schedules:

A. For LGUs Adopting a Five (5)-Day Workweek and Eight (8)-Hour Workday

Number of Workdays of Actual Work Performance in a Month	Actual RATA for a Month
1 to 5	25% of the monthly RATA
6 to 11	50% of the monthly RATA
12 to 16	75% of the monthly RATA
17 or more	100% of the monthly RATA

B. For LGUs Adopting a Four (4)-Day Compressed Workweek⁶ and Ten (10)-Hour Workday

Number of Workdays of Actual Work Performance in a Month	Actual RATA for a Month
1 to 4	25% of the monthly RATA
5 to 9	50% of the monthly RATA
10 to 13	75% of the monthly RATA
14 or more	100% of the monthly RATA

- 7.2 For purposes of RATA, the following instances shall be construed as actual work performance:

7.2.1 Public holiday falling on a workday;

⁵ In general, there are 22 workdays in a month, exclusive of Saturdays and Sundays which are rest days.

⁶ Per CSC MC No. 5, s. 2021, Compressed workweek refers to "a work arrangement whereby the forty (40) hours workweek for five (5) days of the government officials or employees is compressed to four (4) days or less, as may be applicable."

- 7.2.2 Compensatory time-off in accordance with Civil Service Commission (CSC)-Department of Budget and Management (DBM) Joint Circular (JC) No. 2, s. 2004,⁷ as amended;
- 7.2.3 Time-off from work charged against the five (5) days forced or mandatory leave in accordance with CSC Memorandum Circular (MC) No. 41, s. 1998,⁸ as amended;
- 7.2.4 Special emergency leave for employees affected by natural calamities or disasters, provided it is covered by a specific directive/resolution from the Office of the President or the CSC, as in the case of CSC MC Nos. 2⁹ and 16,¹⁰ s. 2012;
- 7.2.5 Suspension of work as declared by a competent authority; and
- 7.2.6 Flexible work arrangements in accordance with CSC MC No. 6, s. 2022.¹¹
- 7.3 For purposes of RATA, the following leaves, notwithstanding that such are paid and are authorized time-off from work, shall **not** be construed as actual work performance:
 - 7.3.1 Vacation Leave with pay in excess of the five (5) days forced or mandatory leave;
 - 7.3.2 Sick Leave with pay;
 - 7.3.3 Maximum of three (3) days Special Leave Privileges in accordance with CSC MC No. 41, s. 1998, as amended;
 - 7.3.4 Maximum of seven (7) days Paternity Leave in accordance with CSC MC No. 5, s. 2021;¹²
 - 7.3.5 The additional seven (7) days allocated by a female employee to the child's father from her maternity leave in accordance with CSC MC No. 5, s. 2021;
 - 7.3.6 Maximum of seven (7) days Parental Leave to Solo Parents in accordance with CSC MC No. 8, s. 2004;¹³

⁷ Non-Monetary Remuneration of Overtime Services Rendered (October 4, 2004)

⁸ Amendments to Rules I and XVI of the Omnibus Rules Implementing Book V of the Administrative Code of 1987 (Executive Order 292) (December 24, 1998)

⁹ Special Emergency Leave to Government Employees Affected by Natural Calamities/Disasters (February 16, 2012)

¹⁰ Supplemental Guidelines in the Grant of Special Emergency Leave (October 17, 2012)

¹¹ Policies on Flexible Work Arrangements in the Government (June 6, 2022)

¹² Amendment to Omnibus Rules on Leave (CSC MC No. 41, s. 1998, as amended) (April 28, 2021)

¹³ Guidelines on the Grant of Parental Leave to Solo Parents (March 24, 2004)

- 7.3.7 Maximum of ten (10) days Leave for Victims of Violence Against Women and their Children in accordance with CSC MC No. 15, s. 2006;¹⁴
- 7.3.8 Maximum of two (2) months Special Leave Benefits for Women under RA No. 9710¹⁵ in accordance with CSC MC No. 25, s. 2010;¹⁶
- 7.3.9 Maximum of one hundred five (105) days Maternity Leave in accordance with CSC MC No. 5, s. 2021;
- 7.3.10 Maximum of one hundred twenty (120) days Maternity Leave for female employees who qualify as solo parents and are thus entitled to an additional fifteen (15) days of Maternity Leave under RA No. 8972 or the Solo Parents' Welfare Act of 2000;
- 7.3.11 Maximum of six (6) months Rehabilitation Leave in accordance with CSC-DBM JC No. 1, s. 2006,¹⁷ as amended;
- 7.3.12 Maximum of six (6) months Study Leave under CSC MC No. 21, s. 2004;¹⁸ and
- 7.3.13 Maximum of sixty (60) days Adoption Leave in accordance with CSC MC No. 5, s. 2021.
- 7.4 In general, undertime¹⁹ shall still be counted as a day of actual work performance.
- 7.5 For officials who, by the nature of their official functions, adopt a work schedule other than the usual eight (8) hours per day, forty (40) hours per week, such as the members of the local *sanggunian*, RATA shall be pro-rated based on actual work/attendance of the official *vis-à-vis* the work schedule or performance standards prescribed by law or by a competent authority, following the schedule below:

Percentage of Actual Work/Attendance in Relation to a Full Monthly Work Schedule	Actual RATA for a month
25% or less	25% of the monthly RATA
26% - 50%	50% of the monthly RATA
51% - 75%	75% of the monthly RATA
76% - 100%	100% of the monthly RATA

¹⁴ Guidelines on the Availment of the Ten-Day Leave under RA No. 9262 (Anti-Violence Against Women and Their Children Act of 2004) (June 28, 2006)

¹⁵ An Act Providing for the Magna Carta of Women

¹⁶ Guidelines on the Availment of the Special Leave Benefits for Women under RA No. 9710 (An Act Providing for the Magna Carta of Women) (December 1, 2010)

¹⁷ Guidelines for Availing of the Rehabilitation Privilege (April 27, 2006)

¹⁸ Amendment to Section 68 of CSC MC No. 14, s. 1999 relative to the Guidelines on Study Leave (September 14, 2004)

¹⁹ Per CSC MC No. 17, s. 2010, "Any officer or employee who is absent in the afternoon is considered to have incurred undertime."

8.0 RATA for Incumbents of Regular Positions

8.1 For Incumbents Who Are **Not** Assigned or Who Do **Not** Use Government Motor Transportation

8.1.1 The commutable RATA for the month shall be granted to incumbents of regular or contractual positions entitled to RATA.

8.1.2 The grant of RATA shall be in accordance with the provisions of sub-items 7.1 to 7.5 hereof.

8.2 For Incumbents Who Are Assigned or Who Use Government Motor Transportation

8.2.1 Those who are assigned or who use government motor transportation shall **no** longer be entitled to the TA but only to the commutable RA for the month.

8.2.2 The grant of RA shall be based on the number of days of actual work performance on workdays by the official concerned.

The following RA schedules are herein prescribed:

A. For LGUs Adopting a 5-Day Workweek and 8-Hour Workday

Number of Workdays of Actual Work Performance in a Month	Actual RA for a Month
1 to 5	25% of the monthly RA
6 to 11	50% of the monthly RA
12 to 16	75% of the monthly RA
17 or more	100% of the monthly RA

B. For LGUs Adopting a 4-Day Compressed Workweek and 10-Hour Workday

Number of Workdays of Actual Work Performance in a Month	Actual RA for a Month
1 to 4	25% of the monthly RA
5 to 9	50% of the monthly RA
10 to 13	75% of the monthly RA
14 or more	100% of the monthly RA

- 8.2.3 In exceptional cases when an incumbent is prevented from the use of a government motor transportation for three (3) days or more, such as when the motor vehicle undergoes repair and a replacement vehicle is **not** provided, the grant of TA may be allowed, pro-rated based on the number of days of actual work performance on workdays without an official vehicle, as follows:

A. For LGUs Adopting a 5-Day Workweek and 8-Hour Workday

Number of Workdays of Actual Work Performance in a Month Without an Official Vehicle	Actual TA for a Month
3 to 5	25% of the monthly TA
6 to 11	50% of the monthly TA
12 to 16	75% of the monthly TA
17 or more	100% of the monthly TA

B. For LGUs Adopting a 4-Day Compressed Workweek and 10-Hour Workday

Number of Workdays of Actual Work Performance in a Month Without an Official Vehicle	Actual TA for a Month
3 to 4	25% of the monthly RA
5 to 9	50% of the monthly RA
10 to 13	75% of the monthly RA
14 or more	100% of the monthly RA

9.0 RATA for OICs of Positions Entitled to These Allowances

- 9.1 For OICs Who Are **Not** Assigned or Who Do **Not** Use Government Motor Transportation

9.1.1 An OIC of a position authorized in an LGU staffing pattern and entitled to RATA may be allowed to collect the RATA for the position on a reimbursable basis if stipulated in the office order designating him/her as such.

9.1.2 The grant of RATA shall be in accordance with the provisions of sub-items 7.1 to 7.5 hereof.

- 9.2 For OICs Who Are Assigned or Who Use Government Motor Transportation

The OIC may be allowed to collect only the RA on a reimbursable basis. The provisions of sub-items 7.1 to 7.5 and 8.2.2 to 8.2.3 hereof shall apply.

10.0 RATA While on Concurrent Capacity

When an incumbent entitled to RATA in his/her position is subsequently designated as OIC of a higher position in a concurrent capacity, he/she shall be entitled to the difference in RATA between the two (2) positions.

On the other hand, when an incumbent is designated as an OIC of a lower position in a concurrent capacity, **no** additional RATA shall be provided.

11.0 RATA of Incumbents While on Full-Time Detail or Re-Assignment

An incumbent who is on full-time detail to another government agency or on re-assignment within the same agency or to a special project may be authorized to continue collecting RATA, provided that the duties and responsibilities in the new post are comparable with the supervisory or managerial nature of his/her regular position as duly certified by the LCE, subject to the availability of funds.

12.0 RATA of Incumbents While on Scholarship/Study/Training Grant

An incumbent who is on authorized full-time attendance²⁰ in a scholarship/study/training grant or similar activity may be allowed to continue to collect RATA on a reimbursable basis, subject to the availability of funds and the following conditions:

- 12.1 The study/training/scholarship is part of the LGU's training and development program and is aimed at directly enhancing the capability of the official/employee to perform the duties and responsibilities of his/her position;
- 12.2 The study/training requires frequent interaction, coordination, and mobility in order to fulfill the requirements of the course, which entail expenses that are **not** covered by the study/training grant;
- 12.3 The grant of RATA within the duration of a particular scholarship/study/training, whether short-term or long-term, shall **not** exceed six (6) months.

In cases of multiple study/training/scholarship grants within a calendar year, the combined duration of which exceeds six (6) months, RATA may be provided only for a maximum period of six (6) months within the calendar year; and

- 12.4 Compliance with the above conditions for the grant of RATA is certified by the LCE.

²⁰ Full-time attendance in a scholarship/study/training grant is understood to mean that the official/employee is unable to perform the duties and responsibilities of his/her position.

Annex C provides illustrative examples of various scenarios involving the grant of the RATA.

13.0 RATA for Certain Devolved Employees

13.1 For an Incumbent of a Devolved Position of Rural Health Physician

The RATA for an incumbent of a devolved position of Rural Health Physician, SG-24 shall be governed by the pertinent rules under the DBM-Department of Health JC No. 1, s. 2012.²¹

13.2 For an Incumbent of a Devolved Position of Municipal Agricultural Officer

13.2.1 The incumbent of a devolved position of Municipal Agricultural Officer, SG-20 shall continue to be entitled to RATA in the total amount of ₱2,200 per month, which he/she received as of the devolution to an LGU, consistent with the policy on non-diminution of benefits of devolved personnel as provided under Executive Order No. 503²² issued on January 22, 1992.

13.2.2 Upon appointment to an LGU organic position, the former devolved Municipal Agricultural Officer shall **no** longer be entitled to the ₱2,200 per month RATA, but rather to the RATA for his/her new position, if applicable.

13.2.3 A new appointee to the position of Municipal Agricultural Officer shall **no** longer be entitled to RATA.

14.0 Fund Sources and Limitation on RATA Expenditure

14.1 The amounts required for the grant of RATA shall be charged against the respective LGU funds, subject to the PS limitation in LGU budgets pursuant to Section 325(a) of RA No. 7160, and the usual budgeting, accounting, and auditing laws, rules, and regulations.

14.2 Considering that the FY 2024 Annual Budgets of LGUs may have already been enacted and approved, changes in the annual budget of LGUs may be allowed through supplemental budgets under specified circumstances pursuant to Section 321 of RA No. 7160 and Article 417 of its Implementing Rules and Regulations (IRR), as amended by Administrative Order No. 47²³ dated April 12, 1993.

²¹ Rules and Regulations on the Grant of Compensation-Related Magna Carta Benefits to Public Health Workers (PHWs) (November 29, 2012)

²² Providing for the Rules and Regulation Implementing the Transfer of Personnel and Assets, Liabilities and Records of National Government Agencies Whose Functions are to be Devolved to the Local Government Units and for Other Related Purposes

²³ 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)

Moreover, the LCE or the presiding officer of the *sanggunian* may, by ordinance, augment any item in the approved annual budget for their respective offices from savings in other items within the same expense class of their respective appropriations, subject to the conditions and requirements prescribed under Section 336 of RA No. 7160 and Article 454(b) of its IRR.

15.0 Responsibility and Accountability of LCEs

The LCE shall be responsible for the proper implementation of the provisions of this Circular.

They shall be held liable for any grant of RATA **not** in accordance with the provisions of this Circular, without prejudice, however, to the refund of any undue payments received by the officials and employees concerned.

16.0 Resolution of Cases

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

17.0 Separability Clause

If any part or provision of this Circular is held invalid or unconstitutional, other provisions **not** affected thereby shall remain in force and effect.

18.0 Repealing Clause

All provisions of existing circulars and other issuances inconsistent with this Circular are hereby rescinded/repealed and/or modified accordingly.

19.0 Effectivity

This Circular shall take effect on January 1, 2024.


AMENAH F. PANGANDAMAN
Secretary



**Positions for Local Government Officials of Equivalent Ranks
to Positions for National Government Officials Entitled to RATA**

LGUs	Positions for National Government Officials						
	Department Secretary, SG-31	Department Undersecretary, SG-30	Department Assistant Secretary, SG-29	Director IV, SG-28 (Bureau Director)	Director III, SG-27 (Assistant Bureau Director)	Director I, SG-25 (Assistant Bureau Regional Director)	Division Chief, SG-24
	Positions for Local Government Officials						
Provinces		Provincial Governor, SG-30	Provincial Vice Governor, SG-28		<i>Sangguniang Panlalawigan</i> Member, SG-27 Provincial Government Department Head, SG-26	Provincial Government Assistant Department Head, SG-24	Chief of Hospital II, SG-25 Chief of Hospital I, SG-24
Special Cities (Manila and Quezon City)	City Mayor, SG-30	City Vice Mayor II, SG-28		<i>Sangguniang Panlungsod</i> Member II, SG-27 City Government Department Head III, SG-27	City Government Assistant Department Head III, SG-25		Division Chief, SG-24
Highly Urbanized Cities		City Mayor, SG-30	City Vice Mayor II, SG-28		<i>Sangguniang Panlungsod</i> Member II, SG-27 City Government Department Head II, SG-26	City Government Assistant Department Head II, SG-24	Chief of Hospital II, SG-25 Chief of Hospital I, SG-24
Component Cities			City Mayor, SG-30	City Vice Mayor I, SG-26		<i>Sangguniang Panlungsod</i> Member I, SG-25 City Government Department Head I, SG-25	Chief of Hospital II, SG-25 Chief of Hospital I, SG-24 City Government Assistant Department Head I, SG-23
Municipalities Within Metropolitan Manila				Municipal Mayor II, SG-28	Municipal Vice Mayor II, SG-26	<i>Sangguniang Bayan</i> Member II, SG-25 Municipal Government Department Head II, SG-25	Municipal Government Department Head II, SG-23
Municipalities Outside Metropolitan Manila				Municipal Mayor I, SG-27	Municipal Vice Mayor I, SG-25	<i>Sangguniang Bayan</i> Member I, SG-24 Municipal Government Department Head I, SG-24	Municipal Government Assistant Department Head I, SG-22

**Maximum Monthly Representation Allowance or Transportation Allowance
Effective January 1, 2024
(in Pesos)**

<u>Position Title and Salary Grade</u>	<u>1st Class</u>	<u>2nd Class</u>	<u>3rd Class</u>	<u>4th Class</u>	<u>5th Class</u>	<u>6th Class</u>
A. Provincial Government	<u>100%</u>	<u>95%</u>	<u>90%</u>	<u>85%</u>	<u>80%</u>	<u>75%</u>
Provincial Governor, SG-30	12,500	11,875	11,250	10,625	10,000	9,375
Provincial Vice Governor, SG-28	11,500	10,925	10,350	9,775	9,200	8,625
<i>Sangguniang Panlalawigan</i> Member, SG-27	9,500	9,025	8,550	8,075	7,600	7,125
Provincial Government Department Head, SG-26	9,500	9,025	8,550	8,075	7,600	7,125
Provincial Government Assistant Department Head, SG-24	8,500	8,075	7,650	7,225	6,800	6,375
Chief of Hospital II, SG-25	6,000	5,700	5,400	5,100	4,800	4,500
Chief of Hospital I, SG-24	6,000	5,700	5,400	5,100	4,800	4,500
B. City Government						
1. Special Cities	<u>100%</u>					
City Mayor, SG-30	15,500					
City Vice Mayor II, SG-28	12,500					
<i>Sangguniang Panlungsod</i> Member II, SG-27	10,000					
City Government Department Head III, SG-27	10,000					
City Government Assistant Department Head III, SG-25	9,500					
Division Chief, SG-24	6,000					
2. Highly Urbanized Cities	<u>100%</u>					
City Mayor, SG-30	12,500					
City Vice Mayor II, SG-28	11,500					
<i>Sangguniang Panlungsod</i> Member II, SG-27	9,500					
City Government Department Head II, SG-26	9,500					
City Government Assistant Department Head II, SG-24	8,500					
Chief of Hospital II, SG-25	6,000					
Chief of Hospital I, SG-25	6,000					
3. Component Cities	<u>100%</u>	<u>95%</u>	<u>90%</u>	<u>85%</u>	<u>80%</u>	<u>75%</u>
City Mayor, SG-30	11,500	10,925	10,350	9,775	9,200	8,625
City Vice Mayor I, SG-26	10,000	9,500	9,000	8,500	8,000	7,500
<i>Sangguniang Panlungsod</i> Member I, SG-25	8,500	8,075	7,650	7,225	6,800	6,375
City Government Department Head I, SG-25	8,500	8,075	7,650	7,225	6,800	6,375
City Government Assistant Department Head I, SG-23	6,000	5,700	5,400	5,100	4,800	4,500
Chief of Hospital II, SG-25	6,000	5,700	5,400	5,100	4,800	4,500
Chief of Hospital I, SG-24	6,000	5,700	5,400	5,100	4,800	4,500
C. Municipal Government						
1. Within Metropolitan Manila	<u>100%</u>					
Municipal Mayor II, SG-28	10,000					
Municipal Vice Mayor II, SG-26	9,500					
<i>Sangguniang Bayan</i> Member II, SG-25	8,500					
Municipal Government Department Head II, SG-25	8,500					
Municipal Government Assistant Department Head II, SG-23	6,000					
2. Outside Metropolitan Manila	<u>90%</u>	<u>85%</u>	<u>80%</u>	<u>75%</u>	<u>70%</u>	<u>65%</u>
Municipal Mayor I, SG-27	9,000	8,500	8,000	7,500	7,000	6,500
Municipal Vice Mayor I, SG-25	8,550	8,075	7,600	7,125	6,650	6,175
<i>Sangguniang Bayan</i> Member I, SG-24	7,650	7,225	6,800	6,375	5,950	5,525
Municipal Government Department Head I, SG-24	7,650	7,225	6,800	6,375	5,950	5,525
Municipal Government Assistant Department Head I, SG-22	5,400	5,100	4,800	4,500	4,200	3,900

Illustrative Example A

Ms. Jovita dela Cruz, the incumbent Municipal Government Department Head I in a 6th class Municipality, reported for work from February 1 to February 16, 2024. She was on leave for the rest of the month, using five (5) days of forced or mandatory leave from February 19 to 23, 2024, and vacation leave with pay from February 26 to 29, 2024. The municipal government operates on a 5-day workweek.

For the month of February, Ms. dela Cruz has accumulated 17 workdays of actual work performance, as follows:

Inclusive Dates	No. of Workdays of Actual Work Performance
February 1 to 16	12
February 19 to 23	5 ²⁴
Total	17

Hence, Ms. dela Cruz is entitled to 100% of the monthly RATA of a Municipal Government Department Head or ₱5,525 for each type of allowance.

Illustrative Example B

Ms. Myrna Santiago, the incumbent Chief Administrative Officer in a Special City, reported for duty from March 1 to March 8, 2024. She filed for maternity leave beginning March 11, 2024. The city government operates on a 5-day workweek.

Ms. Santiago only has six (6) days of actual work performance for the month before taking a maternity break.

She is entitled to 50% of the monthly RATA of a Chief of Division or ₱3,000 for each type of allowance.

Illustrative Example C

The incumbent City Vice Mayor of a 3rd class Component City, Vice Mayor George Catalan, was on leave on the following dates in March 2024: (i) March 5 to 7 – Vacation Leave with Pay; and (ii) March 26 to 27 – Forced Leave.

He is assigned a service vehicle for his official use. The LGU implements a 4-day compressed workweek schedule from Tuesday to Friday.

For the month of March, Vice Mayor Catalan has accumulated fourteen (14) workdays of actual work performance, as follows:

²⁴ Forced or mandatory leave is construed as actual work performance under Item 7.2.3 of the LBC.

Inclusive Dates	No. of Workdays of Actual Work Performance
March 1	1
March 8 to March 22	9
March 26 and 27	2
March 28 (<i>Maundy Thursday</i>) and March 29 (<i>Good Friday</i>)	2 ²⁵
Total	14

Hence, Vice Mayor Catalan is entitled to 100% of the monthly RA of a City Vice Mayor of a 3rd class Component City or ₱9,000.

Illustrative Example D

Mr. Bernardino Patubo, the incumbent City Government Assistant Department Head III of a Special City, reported for work throughout the entire month of January 2024. The LGU operates on a 5-day workweek.

Based on the Daily Time Record, Mr. Patubo worked for less than the required 8-hours of work per day (undertime) from January 22 to 26, 2024.

For the month of January, Mr. Patubo has accumulated twenty-three (23) workdays of actual work performance, as follows:

Inclusive Dates	No. of Workdays of Actual Work Performance
January 1 (<i>New Year's Day</i>) to January 19	15
January 22 to 26	5 ²⁶
January 29 to 31	3
Total	23

Hence, Mr. Patubo is entitled to 100% of the monthly RATA of a City Government Assistant Department Head III or ₱9,500 for each type of allowance.

Illustrative Example E

During the month of February 2024, the service vehicle of Mayor Lolita Santos, the LCE of a 1st class Municipality outside Metropolitan Manila, underwent repair for four (4) working days, and no replacement vehicle was provided for her use.

Mayor Santos reported for work throughout the whole month of February 2024. The LGU operates on a 5-day workweek.

²⁵ Public holiday falling on a workday is construed as actual work performance under Item 7.2.1 of the LBC

²⁶ Undertime is construed as a day of actual work performance under Item 7.4 of the LBC

Mayor Santos is entitled to 100% of the monthly RA of a Municipal Mayor of a 1st class municipality or ₱9,000.

She is also entitled to a pro-rated TA for the four (4) working days she was unable to use her service vehicle, which is equal to 25% or ₱2,250.

Hence, she is entitled to RATA amounting to ₱11,250 for the month of February.

Illustrative Example F

Mr. Jose Raymundo, the incumbent Division Chief, was granted a scholarship for six (6) months to hone his leadership skills as part of LGU's training and development program.

Mr. Raymundo is still eligible to receive RATA as a Chief of Division while attending the six (6)-month scholarship grant, though on a reimbursable basis, subject to conditions under Item 12.0 of the LBC on the grant of RATA.