



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

NATIONAL BUDGET CIRCULAR

No. 593
May 03, 2024

TO : Heads of Departments, Bureaus, Offices, and Agencies of the National Government, Including State Universities and Colleges (SUCs); Government-Owned or -Controlled Corporations (GOCCs) Not Covered by Republic Act No. 10149; and All Others Concerned

SUBJECT : Updated Rules and Regulations on the Grant of Representation and Transportation Allowances (RATA) 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

2.0 Purpose

This Circular is issued to amend National Budget Circular (NBC) No. 548 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

The following officials/employees are covered by this Circular:

- 4.1 Those holding regular positions entitled to RATA under the pertinent General Provision of the annual GAA;
- 4.2 Those whose regular positions in agency staffing patterns have been determined by the Department of Budget and Management (DBM) to be of equivalent ranks to those under sub-item 4.1;
- 4.3 Those who occupy positions in agency staffing patterns consisting of contractual positions and determined by the DBM to be of equivalent ranks to those in sub-item 4.1;
- 4.4 Those duly designated by competent authorities to perform the full-time duties and responsibilities as Officers-in-Charge (OICs) of authorized regular or contractual positions under sub-items 4.1, 4.2, and 4.3, whether or not in concurrent capacities; and
- 4.5 Designated Vice Presidents, Deans of Colleges, Directors of Centers/Institutes/Services, Directors or Chancellors of Branch/Satellite Campuses duly authorized by law, Department Heads, and Chiefs of Division in SUCs in accordance with NBC No. 404, s. 1989,⁵ NBC No. 589, s. 2022,⁶ and subsequent issuances for the purpose, as applicable.

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.

⁵ SUC Officials entitled to Representation and Transportation Allowances (March 29, 1989)

⁶ Revised Organization and Staffing Standards (OSS) for SUCs – Phase I (May 25, 2022)

5.0 Authorized Monthly RATA Rates

- 5.1 The authorized monthly rates for each type of allowance shall be as prescribed under the pertinent General Provision of the annual GAA.

Pursuant to Section 64 of the General Provisions of RA No. 11975, the FY 2024 GAA, the monthly rates of RATA, **effective January 1, 2024**, are as follows:

Officials/Employees	Monthly RA or TA (In Pesos)	RATA Code
Department Secretaries and those of equivalent ranks	15,500	RT1
Department Undersecretaries and those of equivalent ranks	12,500	RT2
Department Assistant Secretaries and those of equivalent ranks	11,500	RT3
Bureau Directors, Department Regional Directors, and those of equivalent ranks	10,000	RT4
Assistant Bureau Directors, Department Assistant Regional Directors, Bureau Regional Directors, Department Service Directors, and those of equivalent ranks	9,500	RT5
Assistant Bureau Regional Directors and those of equivalent ranks	8,500	RT6
Chiefs of Division identified as such in the Personal Services Itemization and Plantilla of Personnel and those of equivalent ranks	6,000	RT7

- 5.2 In line with Section 64 of the General Provisions of RA No. 11975:

- 5.2.1 **No** amount of RA or TA, whether commutable or reimbursable, which exceeds the authorized rates may be granted to the foregoing officials/employees.
- 5.2.2 Previous administrative authorizations inconsistent with the authorized rates and conditions specified herein are **no** longer valid, and payment shall **not** be allowed.
- 5.2.3 The TA shall **not** be granted to officials/employees who are assigned or presently use government motor transportation.

6.0 General Guidelines on the Grant of RATA

- 6.1 A rationalized scheme on the grant of RATA based on the number of days of actual work performance on workdays⁷ by the official/employee concerned is hereby prescribed.

The following are the RATA schedules:

A. For Agencies 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 Agencies Adopting a Four (4)-Day Compressed Workweek⁸ 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

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

6.2.1 Public holiday falling on a workday;

6.2.2 Compensatory time-off in accordance with Civil Service Commission (CSC)-DBM Joint Circular (JC) No. 2, s. 2004,⁹ as amended;

6.2.3 Time-off from work charged against the five (5) days forced or mandatory leave in accordance with CSC Memorandum Circular (MC) No. 41, s. 1998,¹⁰ as amended;

⁷ In general, there are 22 workdays in a month, exclusive of Saturdays and Sundays, which are rest days.

⁸ 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."

⁹ CSC and DBM JC No. 2, s. 2004 "Non-Monetary Remuneration of Overtime Services Rendered" (October 4, 2004)

¹⁰ 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)

- 6.2.4 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. 2¹¹ and 16,¹² s. 2012;
- 6.2.5 Suspension of work as declared by a competent authority; and
- 6.2.6 Flexible work arrangements in accordance with CSC MC No. 6, s. 2022.¹³
- 6.3 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:
 - 6.3.1 Vacation Leave with pay in excess of the five (5) days forced or mandatory leave;
 - 6.3.2 Sick Leave with pay;
 - 6.3.3 Maximum of three (3) days Special Leave Privileges in accordance with CSC MC No. 41, s. 1998, as amended;
 - 6.3.4 Maximum of seven (7) days Paternity Leave in accordance with CSC MC No. 5, s. 2021;¹⁴
 - 6.3.5 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;
 - 6.3.6 Maximum of seven (7) days Parental Leave to Solo Parents in accordance with CSC MC No. 8, s. 2004;¹⁵
 - 6.3.7 Maximum of ten (10) days Leave for Victims of Violence Against Women and their Children in accordance with CSC MC No. 15, s. 2006;¹⁶
 - 6.3.8 Maximum of two (2) months Special Leave Benefits for Women under RA No. 9710¹⁷ in accordance with CSC MC No. 25, s. 2010;¹⁸

¹¹ Special Emergency Leave to Government Employees Affected by Natural Calamities/Disasters (February 16, 2012)

¹² Supplemental Guidelines in the Grant of Special Emergency Leave (October 17, 2012)

¹³ Policies on Flexible Work Arrangements in the Government (June 6, 2022)

¹⁴ Amendments to Omnibus Rules on Leave (CSC MC No. 41, s. 1998, as amended) (April 28, 2021)

¹⁵ Guidelines on the Grant of Parental Leave to Solo Parents (March 24, 2004)

¹⁶ 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)

¹⁷ An Act Providing for the Magna Carta of Women

¹⁸ 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)

- 6.3.9 Maximum of one hundred five (105) days Maternity Leave in accordance with CSC MC No. 5, s. 2021;
- 6.3.10 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;
- 6.3.11 Maximum of six (6) months Rehabilitation Leave in accordance with CSC-DBM JC No. 1, s. 2006,¹⁹ as amended;
- 6.3.12 Maximum of six (6) months Study Leave under CSC MC No. 21, s. 2004;²⁰ and
- 6.3.13 Maximum of sixty (60) days Adoption Leave in accordance with CSC MC No. 5, s. 2021.
- 6.4 In general, undertime²¹ shall still be counted as a day of actual work performance.

7.0 RATA for Incumbents of Positions

- 7.1 For Incumbents Who Are **Not** Assigned or Who Do **Not** Use Government Motor Transportation
 - 7.1.1 The commutable RATA for the month shall be granted to incumbents of regular or contractual positions entitled to RATA.
 - 7.1.2 The grant of RATA shall be in accordance with the provisions of sub-items 6.1 to 6.4 hereof.
- 7.2 For Incumbents Who Are Assigned or Who Use Government Motor Transportation
 - 7.2.1 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.
 - 7.2.2 The grant of RA shall be based on the number of days of actual work performance on workdays by the official concerned.

¹⁹ Guidelines for Availing of the Rehabilitation Privilege (April 27, 2006)

²⁰ Amendment to Section 68 of CSC MC No. 14, s. 1999 relative to the Guidelines on Study Leave (September 14, 2004)

²¹ Per CSC MC No. 17, s. 2010, "Any officer or employee who is absent in the afternoon is considered to have incurred undertime."

The following RA schedules are herein prescribed:

A. For Agencies 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 Agencies 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

7.2.3 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 Agencies 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 Agencies 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

Number of Workdays of Actual Work Performance in a Month Without an Official Vehicle	Actual TA for a Month
14 or more	100% of the monthly RA

8.0 RATA for OICs of Positions Entitled to These Allowances

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

8.1.1 An OIC of a position authorized in an agency 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.

8.1.2 The grant of RATA shall be in accordance with the provisions of sub-items 6.1 to 6.4 hereof.

8.2 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 6.1 to 6.4 and 7.2.2 to 7.2.3 hereof shall apply.

8.3 Those designated as OICs to positions in internally created organizational units whose staffing is **not** authorized by DBM, and thus considered as ad hoc arrangements, are **not** entitled to RATA.

9.0 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.

10.0 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 to the supervisory or managerial nature of his/her regular position as duly certified by the agency head, subject to the availability of funds.

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

An incumbent who is on authorized full-time attendance²² 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:

11.1 The study/training/scholarship is part of the agency'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;

11.2 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;

11.3 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

11.4 Compliance with the above conditions for the grant of RATA is certified by the agency head.

12.0 Designated Vice Presidents, Deans of Colleges, Directors of Centers/Institutes/Services, Directors or Chancellors of Branch/Satellite Campuses duly authorized by law, Department Heads and Chiefs of Division in SUCs

12.1 For Designees Who Are **Not** Assigned or Who Do **Not** Use Government Motor Transportation

12.1.1 A faculty member or a regular employee in a SUC designated as Vice President, Dean of a College, Director of a Center/Institute/Service, Director or Chancellor of a Branch/Satellite Campus, a Department Head or Chief of Division in a SUC may be authorized to collect the RATA for the virtual position on a reimbursable basis if stipulated in the office order designating him/her as such.

²² 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.

12.1.2 The grant of RATA shall be in accordance with the provisions of sub-items 6.1 to 6.4 hereof.

12.2 For Designees Who Are Assigned or Who Use Government Motor Transportation

They may be allowed to collect only the RA on a reimbursable basis. The provisions of sub-items 6.1 to 6.4 and 7.2.2 to 7.2.3 hereof shall apply.

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

13.0 Fund Sources

Subject to the usual budgeting, accounting, and auditing rules and regulations, the following provisions shall apply:

13.1 National Government Agencies (NGAs), Including SUCs

13.1.1 The amounts required for the grant of commutable or reimbursable RATA to incumbents or OICs of regular positions and to designated officials in SUCs shall be charged to the agency's respective Personnel Services (PS) appropriations/budgets for the purpose.

In case of deficiencies, the same shall be charged against the PS allotments and any available valid PS appropriations of the concerned agency.

13.1.2 The amounts required for the grant of RATA to incumbents or OICs of contractual positions shall be charged against the respective agency lump sum appropriations from which their salaries are drawn.

13.2 In the case of GOCCs, the amounts required shall be charged against their respective corporate operating budgets.

If funds are insufficient to fully implement the RATA rates, the same may be partially implemented at a uniform percentage of the RATA rates for all positions.

13.3 The RATA for those on detail to other government agencies shall be charged to their parent agency's PS appropriations/budgets.

14.0 Responsibilities of Agency Heads

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

The responsible officers shall be held liable for any payment **not** in accordance with the provisions hereof without prejudice to the refund by the employees concerned of any excess or unauthorized payments.

15.0 Resolution of Cases

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

16.0 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.

17.0 Repealing Clause

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

18.0 Effectivity

This Circular shall take effect on January 1, 2024.


AMENAH F. PANGANDAMAN
Secretary



Illustrative Example A

Mr. Juan dela Cruz, the incumbent Chief Administrative Officer, reported for work from February 1 to 16, 2024. He 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 agency operates on a 5-day workweek.

For the month of February, Mr. dela Cruz has accumulated seventeen (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 ²³
Total	17

Hence, Mr. dela Cruz is entitled to 100% of the monthly RATA of a Chief of Division or ₱6,000 for each type of allowance.

Illustrative Example B

Ms. Maria Santiago, the incumbent Planning Officer V, reported for duty from March 1 to 8, 2024. She filed for maternity leave beginning March 11, 2024. The agency 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

Regional Director 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. Director Catalan is assigned a service vehicle for his official use. The agency implements a 4-day compressed workweek schedule from Tuesday to Friday.

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

Inclusive Dates	No. of Workdays of Actual Work Performance
March 1	1
March 8 to 22	9

²³ Forced or mandatory leave is construed as actual work performance under Item 6.2.3 of the NBC.

Inclusive Dates	No. of Workdays of Actual Work Performance
March 26 and 27	2
March 28 (<i>Maundy Thursday</i>) and March 29 (<i>Good Friday</i>)	2 ²⁴
Total	14

Hence, Director Catalan is entitled to 100% of the monthly RA of a Department Regional Director or ₱10,000.

Illustrative Example D

The incumbent Chief Accountant, Mr. Vince Aquino, reported for work throughout the entire month of January 2024. Based on the Daily Time Record, Mr. Aquino worked for less than the required 8-hours of work per day (undertime) from January 22 to 26, 2024. The agency operates on a 5-day workweek.

For the month of January, Mr. Aquino 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 ²⁵
January 29 to 31	3
Total	23

Hence, Mr. Aquino is entitled to 100% of the monthly RATA of a Chief of Division or ₱6,000 for each type of allowance.

Illustrative Example E

During the month of February 2024, the service vehicle of Department Assistant Secretary Maria Santos underwent repair for four (4) working days, and no replacement vehicle was available for her use.

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

Assistant Secretary Santos is entitled to 100% of the monthly RA or ₱11,500.

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 ₱2,875.

Hence, she is entitled to RATA amounting to ₱14,375 for the month of February.

²⁴ Public holiday falling on a workday is construed as actual work performance under Item 6.2.1 of the NBC

²⁵ Undertime is construed as a day of actual work performance under Item 6.4 of the NBC

Illustrative Example F

Director IV Andres Rodriguez was designated on a concurrent capacity as OIC Assistant Secretary, as stipulated in an Office Order from March 1 to 18, 2024. As Bureau Director, he is also provided with an official motor vehicle. Director Rodriguez did not incur any absences during the entire month of March. The agency operates on a 5-day workweek.

Director Rodriguez is entitled to the monthly RA of a Director IV position or ₱10,000.

He is also entitled to the difference in the rate of RA between the Assistant Secretary (₱11,500) and Director IV (₱10,000) positions for the period March 1 to 18, 2024 (12 workdays) equivalent to ₱1,125 (75% of ₱1,500).

Illustrative Example G

Ms. Cecilia Mercedes is appointed to a Project Development Officer IV, SG-22 position. She is designated to head the Programs and Projects Office, an internally created unit of the agency.

Ms. Mercedes is not entitled to RATA as she is heading an ad hoc unit which is not formally/officially recognized as an organizational unit.

Illustrative Example H

Mr. Jose Raymundo, the current Chief Health Program Officer, received a six (6)-month scholarship to hone his leadership skills as part of the agency'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 11.0 of the NBC on the grant of RATA.