

LRA Standard Costing for Janitorial Services  
 DETAILED MONTHLY COST DISTRIBUTION PER JANITOR  
 FY 2021

Areas Covered	No. of Janitor	No. of days per year	AMOUNT DIRECTLY TO JANITOR								AMOUNT TO GOVERNMENT IN FAVOR OF JANITOR						Supplies and Materials	Agency Fee: Admin. Overhead and Profit Margin	Total Manpower Cost, Supp. & Mat'ls. & Adm. OH & Profit. Margin	VALUE ADDED TAX	AREA RATE PER MONTH	TOTAL AMOUNT AS PER AREA REQUIREMENT		
			Daily Basic Wage (DBW)	Daily COLA (DC)	Socio-Economic Allow.(SEA)	Ave. Pay/Month (DBW x no. of days per yr.+12)	13th Mo. Pay (Ave.Pay/Mo. ÷ 12 mos.)	5days Incentive Pay(DBW+COLA x5+12)	Ave.COLA/Mo. (DC x no. of days per yr+12)	Socio-Eco.Allow. (SEA x no. of days per yr+12)	Total Amount Directly to Janitor	SSS Premium	Phil-health Cont.	Employees' Compensation	Pag-ibig Cont.	Total Amount to Gov't in Favor of Janitor							TOTAL MANPOWER COST	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)=(12)+(17)	(19)	(20)	21)=(18)+(19)+(20)	22)=(21)x12%	(23)=(21)+(22)	(24)=(Col.23)x(Col.2)	
<b>LRA Central Office</b>	30	313	537.00			14,006.75	1,167.23	223.75			15,397.73	1,120.00	245.12	10.00	100.00	1,475.12	16,872.85							
<b>NCR</b>																								
Quezon City	1	261	537.00			11,679.75	973.31	223.75			12,876.81	960.00	204.40	10.00	100.00	1,274.40	14,151.21							
Las Piñas City	1	261	537.00			11,679.75	973.31	223.75			12,876.81	960.00	204.40	10.00	100.00	1,274.40	14,151.21							
Muntinlupa City	1	261	537.00			11,679.75	973.31	223.75			12,876.81	960.00	204.40	10.00	100.00	1,274.40	14,151.21							
Valenzuela	1	261	537.00			11,679.75	973.31	223.75			12,876.81	960.00	204.40	10.00	100.00	1,274.40	14,151.21							
Pasig City	1	261	537.00			11,679.75	973.31	223.75			12,876.81	960.00	204.40	10.00	100.00	1,274.40	14,151.21							
Taguig City	2	261	537.00			11,679.75	973.31	223.75			12,876.81	960.00	204.40	10.00	100.00	1,274.40	14,151.21							
San Juan	1	261	537.00			11,679.75	973.31	223.75			12,876.81	960.00	204.40	10.00	100.00	1,274.40	14,151.21							
Marikina	1	261	537.00			11,679.75	973.31	223.75			12,876.81	960.00	204.40	10.00	100.00	1,274.40	14,151.21							
Caloocan	1	261	537.00			11,679.75	973.31	223.75			12,876.81	960.00	204.40	10.00	100.00	1,274.40	14,151.21							
Malabon	1	261	537.00			11,679.75	973.31	223.75			12,876.81	960.00	204.40	10.00	100.00	1,274.40	14,151.21							
Mandaluyong	1	261	537.00			11,679.75	973.31	223.75			12,876.81	960.00	204.40	10.00	100.00	1,274.40	14,151.21							
Manila	2	261	537.00			11,679.75	973.31	223.75			12,876.81	960.00	204.40	10.00	100.00	1,274.40	14,151.21							
Paranaque	1	261	537.00			11,679.75	973.31	223.75			12,876.81	960.00	204.40	10.00	100.00	1,274.40	14,151.21							
<b>CAR</b>																								
Bangued, Abra	1	261	350.00			7,612.50	634.38	145.83	-		8,393.71	640.00	175.00	10.00	100.00	925.00	9,318.71							
Tabuk, Kalinga Apayao	1	261	350.00			7,612.50	634.38	145.83	-		8,393.71	640.00	175.00	10.00	100.00	925.00	9,318.71							
<b>Region I</b>																								
Lingayen, Pangasinan	1	261	340.00			7,395.00	616.25	141.67			8,152.92	600.00	175.00	10.00	100.00	885.00	9,037.92							
Ilocos Norte	1	261	340.00			7,395.00	616.25	141.67			8,152.92	600.00	175.00	10.00	100.00	885.00	9,037.92							
Laoag City	1	261	340.00			7,395.00	616.25	141.67			8,152.92	600.00	175.00	10.00	100.00	885.00	9,037.92							
Batac, Ilocos Norte	1	261	340.00			7,395.00	616.25	141.67			8,152.92	600.00	175.00	10.00	100.00	885.00	9,037.92							
San Fernando, La Union	1	261	340.00			7,395.00	616.25	141.67			8,152.92	600.00	175.00	10.00	100.00	885.00	9,037.92							
Dagupan City	1	261	340.00			7,395.00	616.25	141.67			8,152.92	600.00	175.00	10.00	100.00	885.00	9,037.92							
<b>Region II</b>																								
Tuguegarao, Cagayan	1	261	370.00			8,047.50	670.63	154.17			8,872.30	640.00	175.00	10.00	100.00	925.00	9,797.30							
Sanchez Mira, Cagayan	1	261	370.00			8,047.50	670.63	154.17			8,872.30	640.00	175.00	10.00	100.00	925.00	9,797.30							
Bayombong, Nueva Vizcaya	1	261	370.00			8,047.50	670.63	154.17			8,872.30	640.00	175.00	10.00	100.00	925.00	9,797.30							
Ilagan, Isabela	1	261	370.00			8,047.50	670.63	154.17			8,872.30	640.00	175.00	10.00	100.00	925.00	9,797.30							
<b>Region III</b>																								
San Fernando, Pampanga	1	261	369.00			8,025.75	668.81	153.75			8,848.31	640.00	175.00	10.00	100.00	925.00	9,773.31							
Balanga, Bataan	1	261	369.00			8,025.75	668.81	153.75			8,848.31	640.00	175.00	10.00	100.00	925.00	9,773.31							
Iba, Zambales	1	261	369.00			8,025.75	668.81	153.75			8,848.31	640.00	175.00	10.00	100.00	925.00	9,773.31							
Guiguinto, Bulacan	2	261	369.00			8,025.75	668.81	153.75			8,848.31	640.00	175.00	10.00	100.00	925.00	9,773.31							
Meycauayan, Bulacan	2	261	369.00			8,025.75	668.81	153.75			8,848.31	640.00	175.00	10.00	100.00	925.00	9,773.31							
Palayan City, N.E.	1	261	369.00			8,025.75	668.81	153.75			8,848.31	640.00	175.00	10.00	100.00	925.00	9,773.31							
Tarlac City, Tarlac	1	261	369.00			8,025.75	668.81	153.75			8,848.31	640.00	175.00	10.00	100.00	925.00	9,773.31							

Areas Covered	No. of Janitor	No. of days per year	AMOUNT DIRECTLY TO JANITOR								AMOUNT TO GOVERNMENT IN FAVOR OF JANITOR						Supplies and Materials	Agency Fee: Admin. Overhead and Profit Margin	Total Manpower Cost, Supp. & Mat'ls. & Adm. OH & Profit. Margin	VALUE ADDED TAX	AREA RATE PER MONTH	TOTAL AMOUNT AS PER AREA REQUIREMENT	
			Daily Basic Wage (DBW)	Daily COLA (DC)	Socio-Economic Allow.(SEA)	Ave. Pay/Month (DBW x no. of days per yr.+12)	13th Mo. Pay (Ave.Pay/Mo. ÷ 12 mos.)	5days Incentive Pay(DBW+COLA x5÷12)	Ave.COLA/Mo. (DC x no. of days per yr÷12)	Socio-Eco.Allow. (SEA x no. of days per yr÷12)	Total Amount Directly to Janitor	SSS Premium	Phil-health Cont.	Employees Compensation	Pag-ibig Cont.	Total Amount to Gov't. in Favor of Janitor							TOTAL MANPOWER COST
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)=(12)+(17)	(20)	21)=(18)+(19)+20	22)=(21)x12%	(23)=(21)+(22)	(24)=(Col.23)x(Col.2)	
Baler, Aurora	1	261	369.00			8,025.75	668.81	153.75			8,848.31	640.00	175.00	10.00	100.00	925.00	9,773.31						
<b>Region IV</b>																							
Antipolo City	1	261	373.00			8,112.75	676.06	155.42			8,944.23	680.00	175.00	10.00	100.00	965.00	9,909.23						
Calamba, Laguna	1	261	373.00			8,112.75	676.06	155.42			8,944.23	680.00	175.00	10.00	100.00	965.00	9,909.23						
Cavite City	1	261	373.00			8,112.75	676.06	155.42			8,944.23	680.00	175.00	10.00	100.00	965.00	9,909.23						
San Pablo City	1	261	373.00			8,112.75	676.06	155.42			8,944.23	680.00	175.00	10.00	100.00	965.00	9,909.23						
Tagaytay City	1	261	373.00			8,112.75	676.06	155.42			8,944.23	680.00	175.00	10.00	100.00	965.00	9,909.23						
Lipa City	1	261	373.00			8,112.75	676.06	155.42			8,944.23	680.00	175.00	10.00	100.00	965.00	9,909.23						
Batangas City	1	261	373.00			8,112.75	676.06	155.42			8,944.23	680.00	175.00	10.00	100.00	965.00	9,909.23						
Trece Martires Province	1	261	373.00			8,112.75	676.06	155.42			8,944.23	680.00	175.00	10.00	100.00	965.00	9,909.23						
Binangonan, Rizal	1	261	373.00			8,112.75	676.06	155.42			8,944.23	680.00	175.00	10.00	100.00	965.00	9,909.23						
Nasugbu, Batangas	1	261	373.00			8,112.75	676.06	155.42			8,944.23	680.00	175.00	10.00	100.00	965.00	9,909.23						
Morong, Rizal	1	261	347.00			7,547.25	628.94	144.58			8,320.77	600.00	175.00	10.00	100.00	885.00	9,205.77						
Romblon, Romblon	1	261	320.00			6,960.00	580.00	133.33			7,673.33	560.00	175.00	10.00	100.00	845.00	8,518.33						
Boac, Marinduque	1	261	320.00			6,960.00	580.00	133.33			7,673.33	560.00	175.00	10.00	100.00	845.00	8,518.33						
Palawan, Province	1	261	320.00			6,960.00	580.00	133.33			7,673.33	560.00	175.00	10.00	100.00	845.00	8,518.33						
<b>Region V</b>																							
Naga City	1	261	310.00			6,742.50	561.88	129.17			7,433.55	560.00	175.00	10.00	100.00	845.00	8,278.55						
Naga, Camarines Sur	1	261	310.00			6,742.50	561.88	129.17			7,433.55	560.00	175.00	10.00	100.00	845.00	8,278.55						
Daet, Camarines Norte	1	261	310.00			6,742.50	561.88	129.17			7,433.55	560.00	175.00	10.00	100.00	845.00	8,278.55						
Albay	1	261	310.00			6,742.50	561.88	129.17			7,433.55	560.00	175.00	10.00	100.00	845.00	8,278.55						
Legaspi City	1	261	310.00			6,742.50	561.88	129.17			7,433.55	560.00	175.00	10.00	100.00	845.00	8,278.55						
<b>Region VI</b>																							
Kalibo, Aklan	1	261	395.00			8,591.25	715.94	164.58			9,471.77	720.00	175.00	10.00	100.00	1,005.00	10,476.77						
Iloilo City	1	261	395.00			8,591.25	715.94	164.58			9,471.77	720.00	175.00	10.00	100.00	1,005.00	10,476.77						
Iloilo Province	1	261	395.00			8,591.25	715.94	164.58			9,471.77	720.00	175.00	10.00	100.00	1,005.00	10,476.77						
Roxas City	1	261	395.00			8,591.25	715.94	164.58			9,471.77	720.00	175.00	10.00	100.00	1,005.00	10,476.77						
Sipalay City, Negros Occidental	1	261	395.00			8,591.25	715.94	164.58			9,471.77	720.00	175.00	10.00	100.00	1,005.00	10,476.77						
<b>Region VII</b>																							
Bohol	1	261	366.00			7,960.50	663.38	152.50			8,776.38	640.00	175.00	10.00	100.00	925.00	9,701.38						
Tagbilaran City	1	261	366.00			7,960.50	663.38	152.50			8,776.38	640.00	175.00	10.00	100.00	925.00	9,701.38						
Bais City( Prov. of Negros Or.)	1	261	366.00			7,960.50	663.38	152.50			8,776.38	640.00	175.00	10.00	100.00	925.00	9,701.38						
Dumaguete City(Prov. of Negros Or.)	1	261	366.00			7,960.50	663.38	152.50			8,776.38	640.00	175.00	10.00	100.00	925.00	9,701.38						
<b>Region VIII</b>																							
Maasin, Southern Leyte	1	261	325.00			7,068.75	589.06	135.42			7,793.23	560.00	175.00	10.00	100.00	845.00	8,638.23						
Tacloban City	1	261	325.00			7,068.75	589.06	135.42			7,793.23	560.00	175.00	10.00	100.00	845.00	8,638.23						
Borongan, Eastern Samar	1	261	325.00			7,068.75	589.06	135.42			7,793.23	560.00	175.00	10.00	100.00	845.00	8,638.23						
Calbayog City	1	261	325.00			7,068.75	589.06	135.42			7,793.23	560.00	175.00	10.00	100.00	845.00	8,638.23						

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			Daily Basic Wage (DBW)	Daily COLA (DC)	Socio-Economic Allow.(SEA)	Ave. Pay/Month (DBW x no. of days per yr.+12)	13th Mo. Pay (Ave.Pay/Mo. + 12 mos.)	5days Incentive Pay(DBW+COLA x5+12)	Ave.COLA/Mo.(DC x no. of days per yr+12)	Socio-Eco.Allow.(SEA x no. of days per yr+12)	Total Amount Directly to Janitor	SSS Premium	Phil-health Cont.	Employees Compensation	Pag-ibig Cont.	Total Amount to Gov't. in Favor of Janitor	TOTAL MANPOWER COST							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)=(12)+(17)	(19)	(20)	21)=(18)+(19)+(20)	22)=(21)x12%	(23)=(21)+(22)	(24)=(Col.23)x(Col.2)	
<b>Region IX</b>																								
Dipolog City	1	261	316.00			6,873.00	572.75	131.67			7,577.42	560.00	175.00	10.00	100.00	845.00	8,422.42							
Zamboanga City	1	261	316.00			6,873.00	572.75	131.67			7,577.42	560.00	175.00	10.00	100.00	845.00	8,422.42							
<b>Region X</b>																								
Cagayan De Oro City	1	261	365.00			7,938.75	661.56	152.08			8,752.39	640.00	175.00	10.00	100.00	925.00	9,677.39							
Misamis Oriental Province	1	261	365.00			7,938.75	661.56	152.08			8,752.39	640.00	175.00	10.00	100.00	925.00	9,677.39							
Ozamis City	1	261	358.00			7,786.50	648.88	149.17			8,584.55	640.00	175.00	10.00	100.00	925.00	9,509.55							
Tangub City	1	261	350.00			7,612.50	634.38	145.83			8,392.71	640.00	175.00	10.00	100.00	925.00	9,317.71							
Oroquieta City	1	261	350.00			7,612.50	634.38	145.83			8,392.71	640.00	175.00	10.00	100.00	925.00	9,317.71							
Mambajao, Camiguin	1	261	350.00			7,612.50	634.38	145.83			8,392.71	640.00	175.00	10.00	100.00	925.00	9,317.71							
Misamis Occidental Prov.	1	261	350.00			7,612.50	634.38	145.83			8,392.71	640.00	175.00	10.00	100.00	925.00	9,317.71							
Iligan City	1	261	365.00			7,938.75	661.56	152.08			8,752.39	640.00	175.00	10.00	100.00	925.00	9,677.39							
<b>Region XI</b>																								
Davao City	2	261	396.00			8,613.00	717.75	165.00			9,495.75	720.00	175.00	10.00	100.00	1,005.00	10,500.75							
Tagum, Davao del Norte	1	261	396.00			8,613.00	717.75	165.00			9,495.75	720.00	175.00	10.00	100.00	1,005.00	10,500.75							
Digos City, Davao del Sur	1	261	396.00			8,613.00	717.75	165.00			9,495.75	720.00	175.00	10.00	100.00	1,005.00	10,500.75							
Island Garden City of Samal, Davao d	1	261	396.00			8,613.00	717.75	165.00			9,495.75	720.00	175.00	10.00	100.00	1,005.00	10,500.75							
Panabo City, Davao del Norte	1	261	396.00			8,613.00	717.75	165.00			9,495.75	720.00	175.00	10.00	100.00	1,005.00	10,500.75							
Tagum City	1	261	396.00			8,613.00	717.75	165.00			9,495.75	720.00	175.00	10.00	100.00	1,005.00	10,500.75							
Compostela Valley Province	1	261	396.00			8,613.00	717.75	165.00			9,495.75	720.00	175.00	10.00	100.00	1,005.00	10,500.75							
<b>Region XII</b>																								
General Santos City	1	261	336.00			7,308.00	609.00	140.00			8,057.00	600.00	175.00	10.00	100.00	885.00	8,942.00							
Sarangani	1	261	336.00			7,308.00	609.00	140.00			8,057.00	600.00	175.00	10.00	100.00	885.00	8,942.00							
Kidapawan, North Cotabato	1	261	336.00			7,308.00	609.00	140.00			8,057.00	600.00	175.00	10.00	100.00	885.00	8,942.00							
Isulan, Sultan Kudarat	1	261	336.00			7,308.00	609.00	140.00			8,057.00	600.00	175.00	10.00	100.00	885.00	8,942.00							
<b>CARAGA</b>																								
Butuan City	1	261	305.00	15.00		6,633.75	552.81	133.33	326.25		7,646.14	560.00	175.00	10.00	100.00	845.00	8,491.14							
Agusan Del Norte	1	261	305.00	15.00		6,633.75	552.81	133.33	326.25		7,646.14	560.00	175.00	10.00	100.00	845.00	8,491.14							
Surigao City	1	261	305.00	15.00		6,633.75	552.81	133.33	326.25		7,646.14	560.00	175.00	10.00	100.00	845.00	8,491.14							
Surigao Province	1	261	305.00	15.00		6,633.75	552.81	133.33	326.25		7,646.14	560.00	175.00	10.00	100.00	845.00	8,491.14							

TOTAL

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MONTHLY COST

GRAND TOTAL