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REPUBLIKA NG PILIPINAS  
PAMBANSANG PANGASIWAAN NG PATUBIG  
(NATIONAL IRRIGATION ADMINISTRATION)  
LUNGSOD NG QUEZON

MC #3, S. 1985

MEMORANDUM CIRCULAR

T O : THE ASSISTANT ADMINISTRATORS, CHIEFS OF DEPARTMENTS/  
STAFFS, REGIONAL IRRIGATION DIRECTORS, PROJECT/  
OPERATION MANAGERS, PROVINCIAL IRRIGATION ENGINEERS,  
IRRIGATION SUPERINTENDENTS, PROJECT ENGINEERS AND  
ALL OTHERS CONCERNED  
THIS AGENCY

SUBJECT : GUIDELINES IN THE CHARGING OF SALARIES AND WAGES  
OF PERSONNEL WHO ARE DETAILED/TRANSFERRED

IT HAS BEEN OBSERVED THAT IN MANY INSTANCES AN EMPLOYEE IS DETAILED OR TRANSFERRED TO ANOTHER OFFICE FOR VARIOUS REASONS AND JUSTIFICATIONS, WITHOUT MAKING PROPER ARRANGEMENT FOR CHARGING OF PERSONAL SERVICES. THUS THERE ARE CASES WHERE AN EMPLOYEE OF PROJECT A IS DETAILED OR TRANSFERRED TO THE CENTRAL OFFICE BUT HE CONTINUES TO DRAW HIS SALARY FROM THE PROJECT, ALTHOUGH HIS PRESENT WORK IS NOT EVEN RELATED TO HIS PROJECT. FURTHER, IN SOME INSTANCES THE TRANSFERRED EMPLOYEE HAS TO GO BACK TO HIS PROJECT OFFICE JUST TO DRAW HIS SALARY. THIS SITUATION HAS CAUSED SEVERAL INCONVENIENCES/CONFUSION ON THE PART OF BOTH THE EMPLOYEE AND THE PAYING OFFICE. IT IS INCONVENIENT AND EXPENSIVE FOR THE EMPLOYEE, AND AT THE SAME TIME IT UNDULY BURDENS THE PROJECT FINANCIALLY AND UNDERSTATES THE BUDGET OF THE CENTRAL OFFICE. AT ANY RATE IT DOES NOT PRESENT THE TRUE PICTURE. TO ENSURE PROPER CHARGING AND TO FACILITATE TRANSACTIONS, THE FOLLOWING GUIDELINES ARE HEREBY PRESCRIBED:

- A) AS A RULE, AN EMPLOYEE SHOULD WORK PHYSICALLY IN THE ORGANIZATIONAL UNIT WHERE HIS POSITION IS LOCATED. WHEN HE IS TRANSFERRED, THIS MOVEMENT SHOULD BE COVERED BY AN APPOINTMENT. HOWEVER, DUE TO THE EXIGENCIES OF THE SERVICE AND TO PRESENT DIFFICULTIES IN PROCESSING APPOINTMENTS, DETAILS OR TRANSFERS ARE ALLOWED EVEN BEFORE A NEW APPOINTMENT IS APPROVED, PROVIDED THAT SUCH DETAILS OR TRANSFERS, ARE APPROVED IN WRITING BY THE ADMINISTRATOR. DETAILS REFER TO MOVEMENT OF PERSONNEL WHETHER ON THE MONTHLY OR DAILY BASIS FROM THE FIELD OFFICE TO CENTRAL OFFICE OR VICE VERSA AND FROM ONE PROVINCIAL OFFICE, SYSTEM OR DIVISION TO ANOTHER RESPONSIBILITY CENTER EVEN IN THE SAME REGION.

- B) THE SALARY/WAGE OF AN EMPLOYEE SHOULD BE CHARGED TO AND PAID BY THE UNIT THAT BENEFITS FROM HIS SERVICES. THUS WHEN AN EMPLOYEE IS TRANSFERRED OR DETAILED, HIS SALARY SHOULD BE BORNE BY THE UNIT THAT BENEFITS FROM HIS SERVICES.

EXAMPLES:

1. MR. A, AN ENGINEER APPOINTED IN MRMP IS DETAILED IN CMD TO HELP MONITOR AND EVALUATE THE PROGRESS OF NATIONAL PROJECTS. HIS SALARY SHOULD BE CHARGED TO THE UNIT BENEFITING FROM HIS SERVICES, WHICH IN THIS CASE IS CMD. IF MR. A IS NOW STILL DRAWING HIS SALARY FROM MRMP, THE PROJECT SHOULD BILL CENTRAL OFFICE FOR THE SALARY OF MR. A.
2. MS. B, A BOOKKEEPER FROM LBDP-1 IS ASSIGNED IN CONTROLLERSHIP DEPARTMENT TO RECONCILE AND UPDATE ACCOUNTING RECORDS OF LBDP-1. MS. B'S SALARY IS A PROPER CHARGE AGAINST LBDP-1, WHICH IS THE ORGANIZATIONAL UNIT BENEFITING FROM HER WORK IN CENTRAL OFFICE.
3. MR. C, CLERK-TYPIST OF NISIP-Agos RIS IS DETAILED IN THE ADMINISTRATIVE DIVISION OF REGION IV AS CANVASSER OF THE REGION. MR. C'S SALARY SHOULD BE CHARGED AGAINST FUNDS OF THE REGIONAL OFFICE.
4. MS. D, A SR. PERSONNEL AIDE OF THE CENTRAL OFFICE WAS ASSIGNED AS PERSONNEL OFFICER OF REGION XI. HER SALARY IS ALSO A PROPER CHARGE OF REGION XI HEAD OFFICE.

IN THIS CONNECTION, IT IS THE RESPONSIBILITY OF THE ACCOUNTANT OF THE UNIT TO EFFECT THE PROPER CHARGES OF SALARIES/WAGES OF PERSONNEL IN THE PLANTILLA OF HIS ORGANIZATIONAL UNIT AND TO MAKE THE APPROPRIATE BILLING WHERE NECESSARY. THE PERSONNEL OFFICER OF THE RECIPIENT OFFICE AS WELL AS OF THE ORIGINATING OFFICE INVOLVE IN THE DETAIL/TRANSFER OF EMPLOYEE MUST PROVIDE A COPY OF THE DETAIL/TRANSFER PAPER TO THE ACCOUNTING UNIT TO EFFECT THE NECESSARY ACTION.

EVERY MEMO COVERING THE TEMPORARY DETAIL OR THE TRANSFER OF AN EMPLOYEE FROM ONE UNIT TO ANOTHER SHOULD CARRY AN INSTRUCTION TO THE ACCOUNTING OFFICER ON WHERE THE REMUNERATION SHOULD BE CHARGED.

THIS MEMORANDUM CIRCULAR TAKES EFFECT APRIL 1, 1985. PLEASE BE GUIDED ACCORDINGLY.

(SGD.) CESAR L. TECH  
ADMINISTRATOR

JANUARY 21, 1985