

Republika ng Pilipinas
PAMBANSANG PANGASIWAAN NG PATUBIG
(National Irrigation Administration)
Lungsod ng Quezon

MC # 49, s. 1991

MEMORANDUM CIRCULAR

TO : THE DEPUTY ADMINISTRATOR; ASSISTANT ADMINISTRATORS;
HEADS OF DEPARTMENTS AND STAFFS; REGIONAL IRRIGATION
MANAGERS; OPERATIONS MANAGERS; HEADS OF FOREIGN-ASSISTED
PROJECTS; PROVINCIAL IRRIGATION ENGINEERS; IRRIGATION
SUPERINTENDENTS; CORPORATE AUDITOR; REGIONAL/PROJECT
AUDITORS AND ALL OTHERS CONCERNED

National Irrigation Administration

SUBJECT : GRANT OF PERSONNEL ECONOMIC RELIEF ALLOWANCE

1.0 PURPOSE

This Circular is being issued in compliance with Budget Circular No. 4 dated June 28, 1991 granting Personnel Economic Relief Allowance (PERA) to employees of the government including those of the government-owned and controlled corporations.

2.0 COVERAGE

All appointive employees occupying itemized plantilla positions with Salary Grade 23 or below, and all casual and contractual employees of equivalent salary grade, who have rendered at least twelve (12) months of continuous or uninterrupted service as of January 1, 1991 or thereafter.

3.0 EXCEPTIONS

The following employees are exempted from the coverage of this Circular:

- 3.1 Employees receiving commutable transportation and representation allowances.
- 3.2 Employees occupying positions allocated to salary grade 24 or higher, whether or not they are receiving commutable transportation and representation allowances.
- 3.3 Employees occupying positions allocated to salary grade 23 or lower but are entitled and/or receiving transportation and representation allowance whether on commutable or reimbursable basis, provided that, if the amount is less than ₱ 500.00, they shall receive the difference.
- 3.4 Employees stationed abroad and others similarly situated.
- 3.5 Consultants and experts hired for a limited period to perform specific activities or services with definite expected outputs.

- 3.6 Student laborers and apprentices and others similarly situated.
- 3.7 Laborers hired as part of a job contract (pakiao), those paid on a piece-meal basis, including mail contractors and others similarly situated.

4.0 RULES AND REGULATIONS

The PERA herein authorized shall be paid in accordance with the following guidelines:

- 4.1 Employees who are paid on an annual or monthly basis shall be paid the PERA of ₱ 500.00 per month.
- 4.2 Employees who are paid on a daily basis shall be paid PERA of ₱ 22.72 per day but not to exceed ₱ 500.00 per month.
- 4.3 The PERA of employees paid on an hourly, daily or part-time basis shall be computed on the basis of actual services rendered during the month but not to exceed ₱ 500.00 per month.
- 4.4 Employees who are on full-time or part-time detail with another government agency, entity or special project shall receive the PERA from their home office, or in the case of employees paid from project funds, from the same source where they draw their basic salaries. No one shall receive PERA from more than one source.

5.0 FUNDING SOURCE

- 5.1 Payment shall be taken from the corporate funds or project funds as the case may be, subject to the approval of the governing board.
- 5.2 The PERA of personnel in the Regular Plantilla of Positions shall be charged against the corporate funds. Those for project employees as well as contractual personnel shall be charged against their respective funds.

6.0 RESPONSIBILITY OF THE HEAD OF AGENCY

The head of the agency shall be held responsible and personally liable for any payment of PERA not in accordance with the provisions of this Circular, without prejudice, however, to the refund of any excess payment by the employee concerned.

7.0 AUTHORIZED DEDUCTIONS

The PERA herein authorized shall not be subject to any retention or deduction except the withholding tax mandated by law.

8.0 SAVING CLAUSE

Cases not covered by the provisions of this Circular shall be referred to the Administrator, Attention: The Assistant Administrator for Administrative Services.

9.0 EFFECTIVITY

This Circular shall take effect January 1, 1991.

(SGD.) JOSE B. DEL ROSARIO, JR.
Administrator

2 July 1991