

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

MC # 74, 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 YEAR-END BONUS AND CASH GIFT FOR CALENDAR
YEAR 1991

Pursuant to NIA Board Resolution No. 6103-91, dated October 28, 1991, a Christmas Bonus equivalent to one (1) month salary and additional Cash Gift of one thousand pesos (P1,000.00) as provided for under National Compensation Circular No. 66 dated September 12, 1991 is hereby granted to NIA officials and employees in accordance with the hereunder rules, regulations and guidelines.

1.0 COVERAGE

NIA personnel regardless of employment status, whether monthly, daily, co-terminous, casual/seasonal or contractual status, who have rendered at least four (4) months of service from January 1, 1991 to October 31, 1991 and who continue to be in the service as of October 31, 1991 are entitled to the Christmas Bonus.

2.0 COMPUTATION

- 2.1 Employees who have rendered a total of four (4) months service as of October 31, 1991 including leaves of absence with pay shall be entitled to a full Christmas Bonus equivalent to one (1) month salary and P1,000.00 cash gift.
- 2.2 Employees who have rendered less than four (4) months of service during the period January 1, 1991 to October 31, 1991 and who are in the service as of October 31, 1991 shall be entitled solely to the Cash Gift pro-rated as follows:

<u>Length of Service</u>	<u>Amount</u>
3 months but less than 4 months	P400.00
2 months but less than 3 months	300.00
1 month but less than 2 months	200.00
less than one (1) month	100.00

3.0 EXEMPTION

- 3.1 An official or employee under preventive suspension without pay is not entitled to these year-end benefits. However, when exonerated, he shall be entitled to same.
- 3.2 An official or employee who is absent without official leave (AWOL) as of October 31, 1991 shall not be entitled to the benefits granted herein.

- 3.3 An official or employee who may have four (4) months or more of government service in a particular year but is no longer in the service as of October 31, 1991 due to retirement/resignation/separation or for whatever other reasons shall not be entitled to year-end benefits referred to herein.

4.0 OTHER RULES AND REGULATIONS

- 4.1 The year-end bonus and cash gift herein granted shall hereinafter be referred to as "year-end benefits" or "christmas bonus" and the amount herein authorized shall be considered the maximum. Payment of year-end benefits other than that authorized under this Circular shall be considered illegal disbursement of public funds.
- 4.2 The monthly "basic salary" shall include the transition allowance, if any.
- 4.3 An official or employee who is on full-time or part-time detail with another government office/agency or special project shall receive his year-end benefits from his mother agency. In case of personnel paid from project funds, year-end benefits shall be drawn from the same source where he draws his salary. No one shall receive the year-end benefits from more than one source. Committee or project honoraria shall not be considered in computing the benefits provided herein.
- 4.4 Officials and employees who are employed on a part-time basis are entitled to the year-end benefits corresponding to the basic salary he is actually receiving and a pro-rata share of the ₱1,000 Cash Gift. Those who by the nature of their employment, are on part-time service to two (2) different agencies, where part-time service to one agency is equivalent to one-half day service, shall be entitled to claim payment for the corresponding service in each agency, provided that the total benefits shall not exceed the equivalent of one month basic salary and ₱1,000 Cash Gift.
- 4.5 Any official or employee who is on approved leave of absence without pay but has rendered a total of four (4) months service, excluding such leave without pay, in the government within the period from January 1, 1991 to October 31, 1991 shall be entitled to the year-end benefits.
- 4.6 Computation of the year-end benefits shall be based on the actual basic monthly salary/daily wage/contractual rate of the employees as of October 31, 1991 exclusive of allowances, hazard pay and other forms of compensation usually paid in addition to the basic salary.
- 4.7 The year-end benefits of an employee who transferred from one agency to another, whose total service in the government, whether national, local, in SUCs or GOCCs/GFIs, as of October 31, 1991 entitling him to the year-end benefits shall be paid by his new Office.

4.8 The year-end benefits herein authorized shall be subject to withholding tax, but shall not be subject to GSIS, Medicare and other similar deductions.

4.9 All payments made pursuant to this Circular shall be subject to the usual accounting and auditing rules and regulations.

5.0 FUNDING

Funds for the purpose of implementing this Circular for those whose salaries/wages are charged against the Current Operating Budget for 1991 shall be charged thereto. Those whose positions are authorized under Project Floating Plantilla shall be charged against their respective Project funds.

6.0 REPORTING REQUIREMENTS

The Chief Accountant of each regional office shall accomplish and submit to Controllershship Department not later than January 8, 1992 certified statement of actual payments of the year-end benefits duly verified and certified by the auditor concerned who in turn shall consolidate same for submission to National Accounting and Finance Bureau of the DBM not later than January 15, 1992.

7.0 RESPONSIBILITY OF IMPLEMENTING OFFICIALS

Chiefs of Offices/Projects concerned shall be held responsible for the implementation of this circular in their respective area of jurisdiction and shall be held liable for any deviation/s from the provisions hereof, without prejudice, however, to the refund of any excess payments by the employees concerned.

Payrolls of Central Office Personnel shall be coursed thru the Assistant Administrator for Administrative Services.

8.0 SAVING CLAUSES

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

Compliance hereon is enjoined.

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

11 November, 1991