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

MC # 68, s. 1993

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 OFFICERS;
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 1993

1.0 PURPOSE

This Circular is issued pursuant to Board Resolution No. 6298-93 dated November 11, 1993 authorizing the grant of the final installment of the one-month year-end bonus and P1,000.00 cash gift for those who received the advance 50% bonus in June 1993, as well as for the full payment of same to those who now meet all the requirements in the grant thereof as provided for under National Compensation Circular No. 66 dated September 12, 1991.

2.0 COVERAGE

2.1 NIA personnel regardless of employment status whether monthly, daily, co-terminous, casual/seasonal or contractual, who have rendered four (4) months of service including leaves of absence with pay from January 1, 1993 to October 31, 1993 and who are still in the service as of October 31, 1993 are entitled to the herein year-end benefits.

2.2 NIA officials and employees who have rendered less than four (4) months of service from January 1, 1993 to October 31, 1993 and who are in the service as of October 31, 1993 shall be entitled solely to 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	P300.00
1 month but less than 2 months	P200.00
Less than one (1) month	P100.00

- 2.3 NIA officials and employees who did not qualify to receive the advance 50% bonus in June are now covered under this Circular to receive the same in full subject to the herein rules and regulations.

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, 1993 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 as of October 31, 1993 but is no longer in the service as of October 31, 1993 due to retirement/resignation/separation or for whatever other reasons shall not be entitled to year-end benefits referred to herein.

4.0 COMPUTATION

- 4.1 The advance 50% bonus received by an official/employee in June 1993 as prescribed under Administrative Order No. 57 dated June 1, 1993 and implemented under NIA Memorandum Circular Nos. 31 and 31-A, s. 1993 shall be deducted in full from the total bonus due the official or employee. This Circular thus entitles said official/employee to receive the remaining 50 per cent (50%) of the total bonus.

5.0 OTHER RULES AND REGULATIONS

- 5.1 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.
- 5.2 The monthly "basic salary" shall include the transition allowance, if any.

- 5.3 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.
- 5.4 Officials and employees who are employed on a part-time basis are entitled to the year-end benefits corresponding the basic salary he is actually receiving and pro-rata share of the P1,000.00 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 P1,000.00 Cash Gift.
- 5.5 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, 1993 to October 31, 1993 shall be entitled to the year-end benefits.
- 5.6 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, 1993 exclusive of allowances, hazard pay and other forms of compensation usually paid in addition to the basic salary.
- 5.7 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, 1993 already entitles him to the year-end benefits shall be paid by his new Office.
- 5.8 The year-end benefits herein authorized shall be subject to withholding tax, but shall not be subject to GSIS, Medicare and other similar deductions.
- 5.9 All payments made pursuant to this Circular shall be subject to the usual accounting and auditing rules and regulations.

6.0 FUNDING

Funds for the purpose of implementing this Circular for those whose salaries/wages are charged against the Current Operating Budget for 1993 shall be charged thereto. Those whose positions are authorized under Project Floating Plantilla shall be charged against their respective Project funds.

7.0 REPORTING REQUIREMENTS

The Chief Accountant of each regional office shall accomplish and submit to Controllershship Department not later than January 8, 1994 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 DEM not later than January 15, 1994.

8.0 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.

9.0 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.) APOLONIO V. BAUTISTA
Administrator

15 November, 1993