

Republika ng Pilipinas
PAMANSANG PANGASIWAAN NG PATU
(National Irrigation Administration)
Lungsod ng Quezon

MC # 73, s. 1996

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 1996

1.0 PURPOSE

This Circular is issued pursuant to National Compensation Circular No. 66 dated September 12, 1991 prescribing rules and regulations for the implementation of Republic Act No. 6686 authorizing the grant of annual Christmas bonus equivalent to one (1) month basic salary and additional Cash Gift of P1,000.00 to government officials and employees in recognition of their dedication to government service and in keeping with the spirit of Christmas.

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, 1996 to October 31, 1996 and who were still in the service as of October 31, 1996 are entitled to the herein year-end benefits.
- 2.2 NIA officials and employees who received the advance 50% bonus in June 1996 as an interest-free loan by virtue of Administrative Order No. 195 dated May 30, 1995 and implemented under NIA-MC No. 13, s, 1996 are entitled to receive the final installment representing the remaining 50% of the one-month year-end bonus, and a P500.00 cash gift.
- 2.3 NIA officials and employees who have rendered less than four (4) months of service from January 1, 1996 to October 31, 1996 and who were in the service as of October 31, 1996 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

- 2.4 NIA officials and employees who did not qualify for the grant of advance 50% bonus in June are now covered under this Circular to receive the same 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 was absent without official leave (AWOL) as of October 31, 1996 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 was no longer in the service as of October 31, 1996 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 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.
- 4.3 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 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.
- 4.4 Any official or employee who was 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, 1996 to October 31, 1996 shall be entitled to the year-end benefits.

4.5 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, 1996, exclusive of allowances, hazard pay and other forms of compensation usually paid in addition to the basic salary.

4.6 The year-end benefits of an employee who transferred from one government agency to another, whether national, local; in SUCs or GOCCs/GFIs, as of October 31, 1996, and who meets the herein prescribed guidelines in the grant thereof, shall be paid by his new Office.

4.7 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 1996 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 9, 1997, 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 Department of Budget and Management not later than January 16, 1997.

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.

8.0 SAVING CLAUSE

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

Compliance hereon is enjoined.


RODOLFO C. UNDA
Administrator