Republic of the Philippines
DEPARTMENT OF AGRICULTURE
NATIONAL IRRIGATION ADMINISTRATION
CENTRAL OFFICE

NATIONAL IRRIGATION ADMINISTRATION
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HRD-RECORDS SECTION

MEMORANDUM CIRCULAR No. 158
Series of 2023

TO : **THE SENIOR DEPUTY ADMINISTRATOR, DEPUTY ADMINISTRATORS, DEPARTMENT/REGIONAL/PROJECT MANAGERS, DIVISION MANAGERS AND ALL OTHERS CONCERNED**

SUBJECT : **AMENDED NIA MEMORANDUM CIRCULAR NO. 28, SERIES OF 2023: "UPDATED GUIDELINES ON THE RENDITION OF OVERTIME SERVICES"**

This circular is being issued to provide clarification/amendatory guidelines to NIA MC No. 28, series of 2023 which prescribes the updated guidelines on the rendition of overtime services.

1. RATIONALE

The National Irrigation Administration adheres to the policies and guidelines for government employees governing the rendition of overtime services (OS) with corresponding remuneration either monetary and non-monetary pay. Guided by the Civil Service Commission (CSC) and the Department of Budget and Management (DBM) Joint Circular, the agency issued several internal policies granting flexibility to NIA employees in rendering overtime services which shall be authorized only when extremely necessary, subject to certain conditions and limitations such as: the nature of overtime work to be rendered, overtime payment limit, fund source, reportorial requirements and other pertinent measures.

2. PURPOSE

This Memorandum Circular is being issued to effectively implement NIA MC No. 69, series of 2015: Civil Service Commission (CSC) and Department of Budget and Management (DBM) Joint Circular No. 1, series of 2015 Re: Policies and Guidelines on Overtime Services and Overtime Pay for Government Employees which was later on renumbered as CSC-DBM Joint Circular No. 2, series of 2015.

3. COVERAGE AND EXEMPTIONS

3.1 The following NIA employees are authorized to render overtime services with corresponding remuneration either monetary and/or non-monetary pay:

3.1.1 Employees holding permanent, contractual, coterminous and casual status from Division Manager or its equivalent and below;

3.1.2 Incumbents of position of Division Manager or its equivalent who are designated as Acting Department Manager or Officer-in-Charge (OIC), may also be authorized to render overtime services as they are still bound to observe the prescribed work hours in the agency;

3.1.3 Those Contract of Service (COS) and Job Order (JO) workers on condition that: (1) when it is explicitly stated in the contract between the agency and the COS/JO workers, provided, that the activities which may warrant the rendition of overtime services and the corresponding remuneration thereof, as well as any adjustment on the same, shall be clearly stipulated in the contract as basis for any payment; and (2) the enactment of national government policy in times of national emergencies where it particularly allows overtime pay for JO and COS.[1]

3.2 However, the following are not authorized to render overtime services either in monetary or non-monetary compensation:

3.2.1 Personnel holding positions higher than the Division Manager level;

3.2.2 Those granted other forms of allowances or benefits for services rendered beyond the prescribed work hours under existing laws, rules, and regulations; and

3.2.3 Those who are on travel status either in relation to the performance of official duties or for participation to trainings/seminars, conferences, workshops and the likes, either as participants or as member of the training team.

4. GENERAL POLICIES

4.1 The rendition of overtime services shall be authorized only when extremely necessary, such as when a particular work or activity cannot be completed within the regular work hours and that non-completion thereof will:

4.1.1. Cause financial loss to the agency;

4.1.2. Put the name and/or credibility of the agency in question due to its inability to meet its commitments;

4.1.3. Negate the purposes for which the work or activity was conceived;

4.1.4. Negatively affect the provision of support services to internal clients or the provision of services to intended beneficiaries; and

4.1.5. Violate Republic Act No. 11032 or an act Promoting Ease of Doing Business and Efficient Delivery and Government Services, amending for the Purpose Republic Act No. 9485, otherwise known as Anti-Red Tape Act of 2007, and other issuances for the same purpose.

4.2 The priority activities that may warrant rendition of OS may include the following:

4.2.1 Implementation of special or priority programs and projects embodied in Presidential and/or Agency Head's directives with specific dates of completion;

4.2.2 Completion of infrastructures and other projects with set deadlines when due to unforeseen events the deadline cannot be met without resorting to OT work;

4.2.3 Essential services during emergency or critical situations that would require immediate or quick response;

[1]*per COA-DBM Joint Circular No. 1, s. 2022 dated September 13, 2022*

4.2.4 Relief, rehabilitation, reconstruction, and other work or services during calamities and disasters;

4.2.5 Seasonal work such as but not limited to, preparation of budgets and annual reports, in order to meet scheduled deadlines;

4.2.6 Preparation of financial and accountability reports required by oversight agencies like Congress of the Philippines, Office of the President, Commission on Audit, Department of Budget and Management, Department of Finance and National Economic Development Authority;

4.2.7 Services rendered by the Drivers and other immediate staff of officials when they are required to keep the same working hours of said officials;

4.2.8 Completion of routine regular functions that cannot be completed within the regular working hours, due to volume or other equally urgent intervening tasks, but the completion thereof is necessary so as not to prejudice the interest of internal and external clients;

4.2.9 Attendance in Committee Hearings/Meetings required by the Congress/Senate, which are conducted beyond regular working hours. Provided that such attendance is duly certified by the Department Head;

4.2.10 Rendition of overtime services shall also be authorized for the support activities performed in connection with the services mentioned in items 4.2.1 up to 4.2.8 e.g. clerical, secretarial, skilled, technical and other support functions; and

4.2.11 Such other activities needed to meet performance targets or deliver services to the public by the Office Head.

4.3 The certifying official/immediate supervisor shall be responsible in attesting to the lawful need to render overtime services for specific days.

4.4 Likewise, it shall be the responsibility of the concerned Division Manager to strictly monitor the required actual overtime work to ensure the completion of the necessary expected output.

4.5 Employee/s who failed or refused to render the required overtime services as instructed, except for justifiable reasons, shall be held accountable for insubordination and be subjected to disciplinary action pursuant to Section 50. Rule 10 of the 2017 Rules on Administrative Cases in the Civil Service (2017 RACCS).

4.6 **As a general rule, the remuneration for OS shall be through Compensatory Time-Off (CTO)** in accordance with the guidelines under the CSC-DBM Joint Circular No. 2, series of 2004, as amended by CSC-DBM Joint Circular No. 2-A, series of 2005.

4.6.1 Pursuant to CSC-DBM Joint Circular No. 2 series of 2004, Compensatory Overtime Credit (COC) refers to the accrued number of hours an employee earns as a result of services rendered beyond regular working hours and/or those rendered on Saturdays, Sundays, Holidays or Scheduled days off without the benefit of overtime pay.

4.6.2 A Compensatory Time-Off (CTO) refers to the number of hours or days an employee is excused from reporting for work with full pay and benefits. It is a non-monetary benefit provided to an employee in lieu of overtime pay.

4.7 The payment in cash of OS through overtime pay **may be authorized only in exceptional cases, such as:** *(emphasis supplied)*

4.7.1 Overtime services in excess of the allowable forty (40) hours of COC to be earned in a month;

4.7.2 Overtime services in excess of the unexpended one hundred twenty (120) hours allowable COC balance within the year; or

4.7.3 All Overtime services rendered which are certified by the Division Manager or above level that cannot be claimed as COC since availment thereof will adversely affect the operations.

4.8 Period of Overtime Services

4.8.1 As provided under Section 5, Rule XVII of the Omnibus Rules Implementing Book V of Executive Order No. 292, "Administrative Code of 1987," officers and employees of departments and agencies shall render not less than eight (8) hours of work a day for five (5) days a week or a total of forty (40) hours a week, exclusive of time for lunch. Generally, such hours shall be from 8:00 in the morning to 12:00 noon and from 1:00 to 5:00 in the afternoon, except Saturdays, Sundays, and holidays. However, Section 6 thereof allows flexible work hours, subject to the discretion of the department/agency head.

4.8.2 The period of overtime services in a workday for a full-time employee shall include:

a) Those rendered beyond the regular eight (8) work hours on scheduled workdays or forty (40) hours a week, and those rendered on rest days or scheduled days off, weekends, holidays, special non-working holidays and work suspensions, both exclusive of time for lunch and rest, subject to the limitations set forth in item 4.6 of this guidelines.

b) Those rendered beyond the prescribed work hours in a shift of eight (8) hours or more on scheduled workdays, and those rendered on rest days or scheduled days off, holidays, and special non-working days.

c) Those personnel performing as Healthcare Workers who arrive on or before the start of the workday shall be allowed to render overtime services of at least two (2) hours before the 8 core hours during weekdays, weekends, holidays, special non-working holidays and work suspension.

d) Those rendered by drivers and other immediate staff of officials who are required to keep the same work hours of said officials, beyond the prescribed period eight (8) work hours in a work day, and on rest days or scheduled days off, weekends, holidays, special non-working days and work suspensions.

4.9 Limitations on Overtime Services and Overtime Pay

4.9.1 Authority to render OS will only be given to specific employee who will perform specific task/s only for specific dates within a week. No authority to render OS for an entire month will be issued.

4.9.2 Only employees who arrive on or before the start of the workday shall be allowed to render overtime services with monetary compensation, provided that at least two (2) hours of overtime services are rendered for the day.

4.9.3 Employee/s who incurred tardiness and/or undertimes is not allowed to render overtime services on that particular workday/s. In the same manner, employees who incurred tardiness, undertime and absences for the week are not allowed to render overtime services during weekends and Holidays.

4.9.4 For a regular workday, one-hour break shall be observed for every three (3) hours of continuous overtime services regardless of the form of compensation.

> ***Example 1:*** *When an employee starts working at 8:00 AM and he/she completes the regular eight (8) hours at 5:00 PM, and his/her overtime service starts at 5:01 PM onwards. Upon completion of three (3) OS hours at 8:00 PM, a one-hour break shall be observed from 8:01 PM to 9:00 PM. If he/she continues to work beyond 9:00 PM in the exigency of the service, counting of overtime hours will resume at 9:01 PM onwards, and so on.*

4.9.5 Likewise, services of drivers when assigned to render service earlier than 7:00 AM or are required to report before the official/core time of officials/employees, i.e.: to convey to or from the airport and other similar situations shall also be counted as overtime services rendered, provided that it is so specified in the *Certification of Early Duty (OS Form B)* to be issued by the head of concerned office and provided further, that the trip is previously authorized by the latter.

4.9.6 As a general rule, overtime services earlier than 8:00 AM on Saturdays, Sundays, holidays, special non-working days and work suspensions shall not be allowed. However, overtime services before 8:00AM may be allowed during critical and emergency situations as defined in 4.8.2.c and 4.8.2.d.

4.9.7 Rendering of overnight overtime services shall be resorted to only when extremely necessary and authorized by the Administrator. No employee shall be allowed to render overnight service for more than two (2) consecutive nights of straight duty, for health reasons and to ensure employee's productivity except when necessary like occurrence of pandemic and similar circumstances.

4.9.8 During weekdays, overtime services rendered of an employee who leaves the office premises on personal business/nature during office hours shall not be compensated either monetary or non-monetary, as official time is significantly reduced for personal reason. The same is further subject to existing internal and oversight agency rules and regulations on government office hours.

On weekends or holidays, the time the employee is on personal business outside the office premises during the period of his/her overtime, shall be reduced from his overtime hours.

Example # 2: An employee leaves the office premises from 1:00 PM to 3:00 PM due to personal business/reasons.

If Weekday	*If Weekend*
Should the employee render overtime services on the same day, the same shall not be compensated accordingly.	*Two (2) hours shall be deducted from his/her overtime hours.*

4.9.9 The period of overtime services shall not be used to offset undertime;

4.9.10 Only a maximum of twelve (12) hours of overtime services on a rest day, weekend, scheduled day off, holiday, or special non-working day, shall be compensated either through monetary or through CTO.

4.9.11 The total overtime pay of an employee in a year shall not exceed 50% of his/her total basic salary for the year.

4.9.12 The total Overtime Pay to be spent by an agency shall not exceed 5% of its total Personnel Services (PS) budget for a given year.

Any grant of Overtime Pay in excess of the 5% limit shall be subject to approval of the DBM in accordance with existing budgeting and accounting rules and regulations.

4.10 Compensation of Overtime Services

4.10.1 Monetary Compensation

a. The overtime pay shall be computed on a per minute rate of an employee and the applicable premium on a per minute rate, depending on the day such OS was rendered.

b. The number of work minutes of overtime services rendered on a scheduled workday (N_1), and those rendered on a rest day or scheduled day off, holiday of special non-working day (N_2) shall be computed by taking into consideration the provisions under item 4.6 of this internal policy.

c. The per minute rate (MR) of an employee on full-time employment with a monthly salary (S) for 22 workdays in a month and eight (8) hours per workday and 60 minutes per hour, shall be computed by using the formula:

$$\mathbf{MR} = \left[\frac{S}{1\ Month}\right]\left[\frac{1\ Month}{22\ Workdays}\right]\left[\frac{1\ Workday}{8\ Hours}\right]\left[\frac{1\ Hour}{60\ minutes}\right]$$

d. The overtime pay shall be 125% or 1.25 of MR on a scheduled workday to include days with declared work suspension. It shall be 150% or 1.5 of MR on a rest day or scheduled day off, holiday, or special non-working day.

e. The total overtime pay for the month for an employee on full-time employment shall be computed based on the following formula:

$$OT\ Pay = 1.25\ (MR)\ (N_1\ TOTAL) + 1.5\ (MR)\ (N_2\ TOTAL)$$

To simplify the formula:

OT Pay = MR [1.25 (N_1 TOTAL) + 1.5 (N_2 TOTAL)]

To illustrate the computation:

Y employee rendered OS of 1,000 work minutes for regular work days, N_1, and 600 work minutes during rest days or scheduled day-off, holidays and special non-working days, N_2, for the month of June 2021 with monthly salary of P16, 512.00

OT Pay = MR [1.25 (N_1 TOTAL) + 1.5 (N_2 TOTAL)]
= 1.56 [(1.25 x 1,000) + (1.5 x 600)]
= 1,950 + 1,404
= 3,354

4.10.2 Compensation through Compensatory Overtime Credit (COC)

a. Overtime services to be compensated through COC shall be subject to the guidelines set forth under CSC-DBM Joint Circulars No. 2, s. 2004 as amended by the CSC-DBM Joint Circular Nos. 2 s. 2004 and 2-A, s. 2005.

b. For overtime services rendered on weekdays or scheduled workdays:

COC = number of hours of OT services x 1.0

For OS rendered on weekends, holidays or scheduled day-off:

COC = number of hours of OS x 1.5

c. The COCs shall be used as time-off within the year these are earned until the immediately succeeding year Thereafter, any unutilized COCs are deemed forfeited.

4.10.3 Overtime Claims Procedures

a. An Authority to Render Overtime Services *(OS Form A)* shall be secured first before rendering overtime services. The same shall indicate the names of personnel, the purpose or expected outputs, the specific period of such services and form of compensation preferred, supported by the following documents:

i. *OS Form C* - Individual Statement of Overtime Work Plans and Programs;

ii. *OS Form D – A.* Budgetary Estimate for Overtime Services if with monetary remuneration; and B. Compensatory Overtime Credit (COC) Estimate if CTO;

The EWBS, HRD-AD/AS-AFD, upon review of the request for approval, may require additional proof/supporting documents to verify the exact need for overtime services.

However, in exceptional cases where there is an emergency, Authority to Render Overtime Services are allowed to be prepared and approved after the rendition of the overtime services provided that the same shall be

prepared and approved within 15 working days from the month where overtime services is rendered. Say, overtime services is rendered for October 2-6, 2023, the Authority for Rendered Overtime Services must be prepared and approved until October 27, 2023. The request shall be duly approved by an authorized official in accordance with the Manual of Delegation of Authority.

b. The certifying official/immediate supervisor shall be responsible in attesting to the lawful need to render overtime services for specific days.

c. Likewise, it shall be the responsibility of the concerned Division Manager to strictly monitor the required actual overtime work to ensure the completion of the necessary expected output.

d. Employee/s who failed or refused to render the required overtime services as instructed, except for justifiable reasons, shall be held accountable for insubordination and be subjected to disciplinary action pursuant to Section 50. Rule 10 of the 2017 Rules on Administrative Cases in the Civil Service (2017 RACCS).

e. Failure to submit Authority to Render Overtime with complete documentary requirements within the timeline shall mean automatic disapproval of the request. However, in meritorious cases, request for exemption may be allowed, with sufficient justification, which will be requested for approval of the Administrator.

f. Claims for overtime should be supported by the following documents, in the following sets:

   i. Duly signed Daily Time Record;

   ii. *OS Form A* - Duly approved Authority to Render Overtime Services;

   iii. *OS Form B* - Certification of Early Duty for those covered by Section 4.6.4 and 4.6.5;

   iv. *OS Form C* - Individual Statement of Overtime Work Plans and Programs;

   v. *OS Form D – A.* Budgetary Estimate for Overtime Services if with monetary remuneration; and B. Compensatory Overtime Credit (COC) Estimate if CTO;

   vi. *OS Form E* - Individual Statement of Overtime Work Accomplishment; and

   vii. Daily Trip Ticket for drivers wherein specific days allowed for OT must be duly signed by the immediate supervisor with "Allowed for Overtime" notation.

g. Claims for COC should be supported by *OS Form E* - Individual Statement of Overtime Work Accomplishment;

h. The EWBS, HRD-AD/AS-AFD, upon processing of payment for overtime services rendered, may require additional proof/supporting documents to verify the actual accomplishment/s rendered during overtime services

i. For processing efficiency, the deadline for filing/submission of claims for overtime services rendered on a particular month shall be as follows:

i. For Central Office:

DTR PURPOSE	SCHEDULE			SUPPORTING DOCUMENTS	REMARKS
	DTR RELEASE	SUBMISSION DATE	VOUCHER/ PAYROLL PREPARATION		
Copy for Overtime Pay	7th working day of the succeeding month	Duly approved DTRs for submission to HRD-EWBS within three (3) working days	4th working day upon release of DTR	-Travel Documents, if any (for OB) -Approved Leave, if any -Approved DTR Certification, if any -For OT Pay, prescribed Accomplishment Report	Provided complete supporting documents are submitted properly and on time
*For computation of overtime, approved requests shall be submitted to HRD-EWBS within the current month.					

ii. For Regional/Project Offices: They shall follow their respective schedule for filing/ submission of claims for Overtime Services rendered on a particular month.

5. REPEALING CLAUSE

Previous issuances are deemed repealed or modified accordingly.

6. EFFECTIVITY

This Memorandum Circular shall take effect immediately upon issuance and shall continue to be in force until revoked.

ENGR. EDUARDO EDDIE G. GUILLEN
Administrator
15 NOV 2023

OS Form A

AUTHORITY TO RENDER OVERTIME SERVICES

In accordance with NIA Memorandum Circular No. 28 series of 2023 providing updated guidelines on the rendition of overtime services, the following employees of the *(Section, Division, Department)* are hereby directed to render overtime services on the following specified date/s:

Name	Position	Specific Date of Overtime
1.		
2.		
3.		
4.		
5.		

These employees shall perform additional task/s aside from their regular duties which cannot be done on regular days and they shall be compensated through ☐ Compensatory Time-Off (CTO)/ ☐ monetary remuneration.

Attached is the Budgetary Estimates *(if with monetary remuneration)* / Computation of COC *(OS Form D)* and Individual Statement of Overtime Work Plans and Programs *(OS Form C)* to support this request. Overtime services if with monetary remuneration shall be subjected to availability of funds and pertinent budgetary, accounting and auditing rules and regulations:

Requested by:

_____

Recommended by:

_____

Approved / Disapproved by:

_____

cc: EWBS, HRD-AD/ Administrative Section-AFD

OS Form B

CERTIFICATION OF EARLY DUTY

This is to certify that the following time entry/s of *(Name of Employee, Position, Office)*, as reflected on his/her Daily Time Record (DTR) for the month of _____ is approved for early time-in. He was previously authorized/required to report before the official/core time due to the following reason/s: _____*(state reason/s or justification)*_____.

DATE	TIME-IN	TIME-OUT	REMARKS

This certification is being made to support the overtime services rendered by the above-mentioned personnel.

_____
Manager, Department/Regional/Project Concerned

cc: EWBS, HRD-AD/Admin Section

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OS FORM C

INDIVIDUAL STATEMENT OF OVERTIME WORK
PLANS AND PROGRAM

NAME: _____
POSITION: _____
OFFICE: _____

Date/s	Regular Tasks	Specific Task / Accomplished During Overtime Period	REMARKS

Submitted by:

Reviewed by:

Approved by:

I hereby certify that the above overtime work plans and programs are extremely necessary and are priority activities that warrant rendition of overtime services.

Name/Designation of the employee

Name/Position of Section Chief concerned

Name of Division Manager concerned

OS FORM D

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NAME OF OFFICE:_____
PERIOD COVERED: _____

A. BUDGETARY ESTIMATE FOR OVERTIME SERVICES

Name	Designation / Position	Rate	Regular Days		Total OT	Sat/Sun / Holidays		Total OT	Gross Amount
			Rate / Minute	No. of Minutes	Regular Days	Rate / Minute	No. of Minutes	Sat/Sun/ Holidays	
1.									
2.									
3.									
								TOTAL AMOUNT	

B. COMPENSATORY OVERTIME CREDIT ESTIMATE

Name	Designation / Position	No. of Hours/Minutes to be Rendered		Total
		Weekdays	Weekends/Holidays	
1.				
2.				
3.				

Submitted by:

Name/Office of Requesting Official
Initial of the preparer

Reviewed by:

Name/Position of Budget & Revenue Division Manager/
Finance Section

Approved by:

Name of FMD/AFD Manager

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OS FORM E

INDIVIDUAL STATEMENT OF OVERTIME WORK ACCOMPLISHMENTS

NAME: _____
POSITION: _____
OFFICE: _____

Date/s	Regular Tasks	Specific Task/ Accomplished During Overtime Period	REMARKS

Submitted by:

Reviewed /Certified by:
I hereby certify that the overtime works were actually rendered on dates stated above.

Noted by:

Name/Designation of the preparer

Name of Section Chief concerned

Name of Division Manager concerned