

 OSPITAL NG PARAÑAQUE 		Document Code: OSPAR-AFS-ACCT 001
		Issue Date:
ADMINISTRATIVE AND FINANCE APPROVAL MATRIX		Section / Department ACCOUNTING SECTION
Policy Title: POLICY ON PREPARATION OF NIGHT SHIFT DIFFERENTIAL & JOB ORDER PAYROLL		Page No. 1 of 2
Prepared By: Ma. Angela D. Chua	Reviewed By: Rizalina Lavarias, CPA Head – Accounting	Approved by:  Darius J. Sebastian, MD, MHM, PHSAE Hospital Administrator
Reviewed By: Kerry Anne M. Requero, RPm OIC- Human Resource	Meda M. Calderon, RN, MAN Chief Nurse	Jefferson R. Pagsisihan, MD, MHM Hospital Director

OBJECTIVE: This policy shall provide a system of procedures for night shift differential & job order payroll.




COVERAGE: This policy shall cover all Sections under each Division.

RESPONSIBILITIES:

- I. It shall be the responsibility of the Nursing Section to provide this Section with the list of eligible nurses, nursing attendants & orderlies (permanent & casual) and their night shift duties for the month every 15th day of the following month.
- II. It shall be the responsibility of HR Section to provide the Accounting section with the list of eligible employees (Nurses, nursing attendants, administrative & medical specialists) and their night shift duties for the month every 5th day of the month.
- III. It shall be the responsibility of this Section to forward the list of eligible employees, nurses, nursing attendants, administrative, and medical specialists to HRMO for Night Differential Payroll preparation.
- IV. It shall be the responsibility of the Human Resources to collate all documents for Night Differential Pay on a monthly basis and hand over the same to the Accounting Section as support/attachment to Night Differential Payroll.
- V. It shall be the responsibility of the Division and section heads to check the Night Differential Payroll before forwarding the same to the Chief of Hospital.
- VI. It shall be the responsibility of the Accounting section to submit and monitor the payroll to the different departments at the City Hall up to the crediting to the respective ATM accounts of employees.

POLICY:

This policy shall ensure the timeliness of the payroll preparation to avoid any delay in the salary of each personnel.

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PROCEDURES:

- I. The Nursing Section shall submit to this Section the list of eligible nurses, nursing attendants and orderlies (permanent & casual) for the month every 15th day of the following month with two (2) sets of time cards.
- II. The HR Section shall provide this Section with two (2) sets of time cards of employees other than nurses, nursing attendants & orderlies (permanent & casual) with night shift duties every 15th day of the following month.
- III. This Section shall prepare the Night Shift Differential Payroll on a monthly basis, every 15th day of the month following month.
- IV. The Night Differential Pay shall be 10% of the hourly rate, multiply by the number of hours.
- V. Illustrative example:
 Casual employee= Daily salary & total number of Night Differential hours
 Daily salary= Php 719.00 ; Number of hours=72 hours
 Hourly rate= Daily salary/8 work hours
 Hourly rate= Php 89.87
 Night Diff. Pay= Hourly rate x No. of hours x 0.10
 Night Diff. Pay=Php 89.87 x 72 x 0.10
 Night Diff. Pay= Php 647.06
- VI. Since Night Differential Pay is subject to tax, withholding taxes shall be deducted, where applicable.
- VII. The computed amount of night differential shall be credited to the respective ATM accounts of employees.

Date of Implementation:

This policy was implemented in 1978. The last revision was in 2008.

Schedule for Policy Review:

This policy shall undergo review as deemed necessary.