

Republika ng Pilipinas
FAMBANSANG FANGASIWAAN NG FATUBIG
(National Irrigation Administration)
Lungsod ng Quezon

MG # 24, s. 1974

MEMORANDUM CIRCULAR

TO : ALL CHIEFS OF DEPARTMENTS AND STAFFS; SPECIAL PROJECT MANAGERS; REGIONAL, PROVINCIAL AND PROJECT IRRIGATION ENGINEERS; IRRIGATION SUPERINTENDENTS AND OFFICERS-IN-CHARGE OF SYSTEMS; CORPORATE AUDITOR AND CHIEF CORPORATE ACCOUNTANT; AND ALL OTHERS CONCERNED

National Irrigation Administration

SUBJECT : Presidential Decree No. 390, dated February 17, 1974, as Implemented by Budget Circular No. 238, dated February 18, 1974 and as Implemented by NIA Board Resolution No. 2274-74, dated March 4, 1974, the Second Paragraph of which was Repealed by Board Resolution No. 2308-74, dated April 8, 1974

Quoted hereunder in full is Budget Circular No. 238, of the Commissioner of the Budget as concurred in by the Acting Chairman of the Commission on Audit and as approved by the Executive Secretary by authority of the President,

" Republika ng Pilipinas
KOMISYON NG BUDYET
(Budget Commission)
Manila

February 18, 1974

BUDGET CIRCULAR NO. 238

TO : All heads of Departments, Chiefs of Bureaus and Offices, Comptrollers, Budget and Finance Officers, Chief Accountants, Auditors and Other Personnel Concerned.

SUBJECT : Living Allowance of Employees of the National Government, including temporary, emergency and casual laborers and employees.

Pursuant to Presidential Decree No. 390, dated February 17, 1974, all employees of the National Government, whether permanent, temporary, emergency or casual whose salaries or wages are payable out of the general fund, special fund, fiduciary fund or other funds, and whose actual salaries or wages are less than ₱600.00 a month shall be entitled to an emergency cost of living allowance of not more than ₱50.00 a month effective February 18, 1974, subject to the following rules and regulations:

A. Rules and Regulations

1. If the actual salary or wage of an employee is ₱550 a month or below, he/she shall be entitled to the maximum allowance of ₱50 a month or only a portion thereof computed on the basis of actual service rendered during the month. (Leave with pay is considered actual service.)

2. If the actual salary or wage of an employee is more than \$550 but less than \$600 a month, he/she shall be entitled to a living allowance equivalent to the difference between \$600 and his actual salary or only a portion thereof computed on the basis of the actual service rendered during the month. (Leave with pay is considered actual service.)

3. If an employee is paid on the hourly, part-time or daily basis, his actual salary or wage shall first be converted on the monthly basis in accordance with the attached "Daily and Hourly Rate Schedules" and thereafter the cost of living allowance shall be computed as determined under rules 1 and 2 above.

4. In all cases, the actual salary shall be interpreted to include existing cost of living allowance, service fees or similar emoluments received by the incumbent.

B. Payment and allotment and Accounting Procedures

1. Payment of living allowance herein authorized shall be made by means of a separate payroll before the receipt of the Advice of Allotment from the Budget Commission.

2. The Allotment and cash requirements for the purpose shall be issued after the chief accountant of each agency shall have accomplished and submitted to the Budget Commission, not later than fifteen (15) days from the end of each month, a statement of actual payments made during the month against the General Fund. Sample form attached as Enclosure I should be used for the purpose.

C. Employees payable from Contributions of the National Government

1. The emergency cost of living allowance of all employees whose salaries or wages are chargeable against contributions of the National Government shall be paid and reimbursed in accordance with paragraph B-1 and B-2 and such reimbursement shall be treated as additional contribution of the National Government.

D. Employees payable from Special, Fiduciary and Other Funds other than General Fund

1. Before payment of the emergency cost of living allowance shall be made, heads of agencies shall submit a Special budget for the purpose chargeable against the unallotted balance of such Special, Fiduciary or Other funds than the General Fund.

E. Saving Clause

1. Cases not covered by this Circular shall be referred to the Commissioner of the Budget for appropriate action.

F. Responsibility of Head of Agency

1. The head of the bureau or office shall be held personally liable for any payment of the emergency cost of living allowance which is not in accordance with this Circular.

(SMD.) F. SY-CHANGCO
Commissioner of the Budget

CONCURRED IN:

(SGD.) ISMAEL MATHAY
Acting Chairman
Commissioner on Audit

APPROVED:

By authority of the President

(SGD.) ALEJANDRO MELCHOR
Executive Secretary"

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In accordance with the above-quoted Budget Circular No. 238, payment of emergency cost of living allowance for NIA employees charged against the General Fund shall be made before receipt of the Advice of Allotment from the Budget Commission. A sub-allotment advice is therefore no longer needed for this purpose. The amount to be charged shall be obligated under account 82 (PD 390), liquidated under account 83 (PD 390) and credited to account 90 (PD 390) upon receipt of the corresponding Advice of Allotment under the General Fund. The Accounting Division will request from the Budget Commission the Advice of Allotment to cover emergency cost of living allowance of employees charged against the said fund from February 18, 1974 to June 30, 1974 based from report of actual disbursement made.

For NIA regional and field employees whose salaries are charged against the Corporate, Special, Fiduciary and other funds other than the General Fund, they have to wait for the corresponding sub-allotment advice to be issued by the Central Office before payment shall be made.

Pursuant to NIA Board Resolution No. 2274-74, dated March 4, 1974, the second paragraph of which was repealed by NIA Board Resolution No. 2308-74, dated April 8, 1974, the emergency cost of living allowances which shall be granted to each NIA employee concerned shall be based from the following salary scales:

<u>Particular</u>	<u>Emergency Cost of Living Allowance</u>
Those receiving a monthly salary of P550.00 and below - - - - -	Existing percentage under Board Resolution No. 2212-73 but not less than P50.00 a month
Those receiving P551.00 to P575.00 - - - - -	Existing percentage (5%) under Board Resolution No. 2212-73 or difference between actual salary and P600.00, whichever is higher
Those receiving P576.00 and above - - - - -	Existing percentage (5%) under Board Resolution No. 2212-73

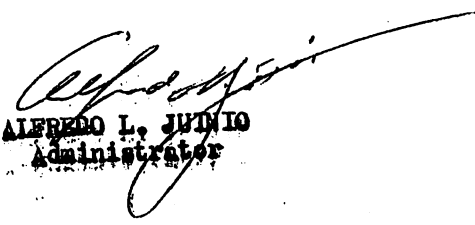
The attached table may be used as guidelines in the computation of monthly cost of emergency living allowance pursuant to NIA Board Resolution Nos. 2212-73 and 2274-74, the second paragraph of which was repealed by Board Resolution No. 2308-74.

The emergency cost of living allowance of those receiving less than P600.00 a month shall be covered by a Special Budget for the particular fund, except the General Fund, and submitted to the Budget Commission pursuant to Presidential Decree No. 390 as implemented by Budget Circular No. 238. If a NIA employee under this group receives more than P50.00 emergency cost of living allowance under Board Resolution No. 2212-73, the P50.00 shall be charged against the fund provided under Presidential Decree No. 390 as

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implemented by Budget Circular No. 238 and the excess over P50.00 shall be charged against the fund provided under the said Board Resolution, payment for which shall terminate after June 30, 1974 unless otherwise provided in the Budget of the NIA for the next and succeeding fiscal year.

Please be guided accordingly.


ALFREDO L. JUNIO
Administrator

April 22, 1974
FAS/art
4-22-74

Attached me & up

COMPUTATION OF MONTHLY COST OF LIVING ALLOWANCE
PER NIA BOARD RESOLUTION NOS. 2212-73, 2274-74 & 2308-74

<u>Salary Range</u>	<u>Daily Rate</u>	<u>Monthly Rate</u>	<u>Total Cost of Living Allowance</u>	
			<u>Bd. Res. 2212-73</u>	<u>Bd. Res. 2274-74 & 2308-74</u>
Minimum	P 8.00	P240.00	P48.00	P 2.00
33	8.11	246.00	49.20	.80
34	8.54	259.00	51.80	-
35	8.97	272.00	54.40	-
36	9.43	286.00	57.20	-
37	9.92	301.00	62.20	7.80
38	10.42	316.00	61.60	18.40
39	10.94	332.00	63.20	16.80
40	11.50	349.00	64.90	15.10
41	12.20	367.00	66.70	13.30
42	12.73	386.00	68.60	11.40
43	13.35	405.00	70.50	9.50
44	14.04	426.00	72.60	7.40
45	14.77	448.00	74.80	5.20
46	15.50	470.00	77.00	3.00
47	16.29	494.00	79.40	.60
48	17.14	520.00	85.40	24.60
49	18.00	546.00	87.30	22.70
50	18.92	574.00	89.70	-
51	19.88	603.00	91.15	-
52	20.90	634.00	93.70	-
53	21.96	666.00	96.30	-
54	23.08	700.00	99.00	-
55	24.26	736.00	101.80	-
56	25.52	774.00	104.70	-
57	26.80	813.00	107.65	-
58	28.18	855.00	110.75	-
59	29.61	898.00	113.90	-
60	31.12	944.00	117.20	-

Note: Those with salary ranges of more than 60 shall continue to receive the emergency cost of living allowance pursuant to Board Resolution No. 2212-73.

DAILY AND HOURLY RATE OF SCHEDULE

Based on 56-Hour or 2912-Hour Year with P8.00 as Base Rate

<u>Salary Range</u>	<u>Annual</u>	<u>Daily</u>	<u>Hourly</u>
32	P 2808	P7.71	P .964
Minimum Wage	2880	8.00	1.00
33	2952	8.11	1.014
34	3108	8.54	1.067
35	3264	8.97	1.121
36	3432	9.43	1.179
37	3612	9.92	1.240
38	3792	10.42	1.302
39	3984	10.94	1.368
40	4188	11.50	1.438
41	4404	12.10	1.512
42	4632	12.73	1.591
43	4860	13.35	1.669
44	5112	14.04	1.755
45	5376	14.77	1.846
46	5640	15.50	1.937
47	5928	16.29	2.036
48	6240	17.14	2.143
49	6552	18.00	2.250
50	6888	18.92	2.365
51	7236	19.88	2.485
52	7608	20.90	2.613
53	7992	21.96	2.745
54	8400	23.08	2.885
55	8832	24.26	3.033
56	9288	25.52	3.190
57	9756	26.80	3.350
58	10260	28.18	3.523
59	10776	29.61	3.701
60	11328	31.12	3.890
61	11904	32.70	4.088
62	12516	34.38	4.298
63	13152	36.13	4.516
64	13824	37.98	4.747
65	14532	39.92	4.990
66	15264	41.94	5.242
67	16044	44.08	5.510
68	16860	46.32	5.790
69	17724	48.70	6.087
70	18636	49.20	6.400

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OFFICE OF THE COMMISSIONER OF THE BUDGET
MALACANANG, MANILA
OFFICE OF THE COMMISSIONER OF THE BUDGET
MALACANANG, MANILA

Enclosure I

(Date)

The Honorable
The Commissioner of the Budget
Malacañang, Manila

Sir :

Pursuant to Presidential Decree No. 390, dated February 17, 1974, as implemented by Budget Circular No. _____, dated February 18, 1974, this Office has paid the living allowance of its employees/teachers for the period from _____ to _____, 1974, as follows:

1. Amount previously paid for:

(a) Permanent Employees _____

(b) Temporary Employees _____

T o t a l _____

2. Amount paid for the month of _____

(a) Permanent Employees _____

(b) Temporary Employees _____

T o t a l _____

Total Amount Paid _____

In view hereof, it is requested that the allotment and cash requirement of _____ be issued to the _____ in accordance with Paragraph B-2 of Budget Circular No. _____ (Bureau/Office) dated February 18, 1974.

Very truly yours,

(Chief Accountant)