

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

MC # 57, s. 1985

MEMORANDUM CIRCULAR

T O : THE ASSISTANT ADMINISTRATORS; HEADS OF DEPARTMENTS AND STAFFS; HEADS OF FOREIGN-ASSISTED PROJECTS; OPERATIONS MANAGERS; REGIONAL MANAGERS; PROVINCIAL AND PROJECT IRRIGATION ENGINEERS; IRRIGATION SUPERINTENDENTS; CORPORATE AUDITORS; REGIONAL/PROJECT AUDITORS; AND ALL OTHERS CONCERNED  
National Irrigation Administration

SUBJECT : GRANT OF 13TH MONTH PAY AND CHRISTMAS BONUS

1.0 Purpose

Pursuant to NIA Board Resolution No. 5212-85 dated November 11, 1985, a 13th month pay and a Christmas bonus based on an employee's basic pay and allowances consisting of one (1) month and one-half (.5) month, respectively, are hereby granted to NIA personnel. The year under review shall be reckoned from November 16, 1984 to November 15, 1985 subject to the rules, procedures and guidelines of this Circular.

2.0 Definition

The authorized salary and allowances of an employee for purposes of this Circular shall mean the basic salary and allowances authorized under the reorganization. The 13th month pay and Christmas bonus of employees affected by the reorganization shall be adjusted accordingly upon approval of their new appointments by the CSC.

3.0 Coverage

- 3.1 NIA monthly and daily employees in the service as of November 15, 1985 are entitled to the herein authorized 13th month pay and Christmas bonus.
- 3.2 Surviving spouse and minor children of the NIA employees who passed away prior to the grant of the 13th month pay and Christmas bonus shall be entitled to same proportionate to the services rendered during the year under review subject to item # 5.0 hereof.
- 3.3 NIA Project monthly and daily employees who were forcibly separated from the service due to completion of the Project/reduction in force and who did not receive separation benefits or financial assistance provided they were still in the service as of June 30, 1985, are qualified for the 13th month pay and Christmas bonus on a pro-rata basis subject to item # 5.0 hereof.

- 4.3 An employee separated from the NIA effective November 15, 1985 or earlier including those on terminal leave on such a date except those falling under Section 3.3 hereof.

5.0 Rules and Procedures

5.1 Basic Pay

An employee who has rendered at least one (1) year of continuous service in the NIA as of November 15, 1985 shall receive one (1) month basic pay as 13th month pay and one-half (.5) month Christmas bonus based on the authorized rate as of November 15, 1985. Any number of leaves without pay, whether vacation or sick (aggregate or continuous) incurred by an employee during the year under review shall be deducted accordingly.

Exempln:

Clerk B with a basic pay of ₱774.00/mo. or ₱25.80/day incurred an aggregate total of 17 calendar days vacation and/or sick leave without pay during the year under review.

5.1.1 Formula in the computation of 13th month pay

$$\frac{\text{Period of Services (excluding leaves without pay)}}{365} \times \text{Monthly Salary} = \text{Daily Rate}$$

Computation  
Monthly

Daily

$$\frac{348}{365} \times ₱774 = ₱737.95 \quad \frac{348}{365} \times (₱25.80 \times 30) = ₱737.95$$

Applying the formula, he is entitled to ₱737.95 basic pay as 13th month pay.

5.1.2 Formula in the computation of Christmas bonus

$$\frac{\text{Period of Services (excluding leaves without pay)}}{365} \times \text{Monthly Salary} \times .05 = \text{Daily Rate} \times 15 \text{ days}$$

Computation:

Monthly

Daily

$$\frac{348}{365} \times (₱774 \times .5) = ₱368.97 \quad \frac{348}{365} \times (25.80 \times 15) = ₱368.97$$

Applying the formula, he is likewise entitled to ₱368.97 basic pay as Christmas bonus.

## 5.2 COLA

A one month COLA (13th month pay) and one-half month COLA (Christmas bonus) based on the COLA actually received by an employee for the month of October, 1985 is likewise authorized.

## 5.3 A.A.

The grant of one month AA (13th month pay) and one-half (.5) month AA (Christmas bonus) for monthly employees shall be based on their AA actually received for October, 1985. The latter shall be multiplied by .5.

For daily employees, the 13th month pay and the Christmas bonus allowance shall be equivalent to 10% of their daily rate multiplied by 30 and 15 calendar days, respectively; provided, any number of leaves without pay, whether vacation or sick (aggregate or continuous) incurred by an employee during the month of October shall be deducted accordingly.

## 5.4 EFSA

The one (1) month and one-half (.5) month EFSA equivalent to the retained EFSA as of October, 1985 is likewise authorized as 13th month pay and Christmas bonus allowance respectively.

## 6.0 Funding

Funds for the purpose of implementing this Circular for those occupying positions authorized in the regular plantilla of personnel shall be charged against the Current Operating Budget for 1985. Those whose positions are authorized under Project Floating Plantillas shall be charged against their respective project's funds.

## 7.0 Responsibility of Implementing Officials

Chiefs of offices/projects shall be held responsible for any deviation/s from the herein prescribed guidelines without prejudice, however, to the refund of any excess payments by the employees concerned. Payrolls of Central Office Personnel shall be coursed thru the Assistant Administrator for Administrative Services.

## 8.0 Saving Clause

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

The grant of 13th month pay equivalent to one (1) month salary and allowances herein authorized may be effected not earlier than the last week of November, 1985 subject to availability of funds as certified by the Assistant Administrator for Finance and Management. The remaining one-half (.5) month Christmas bonus shall be given one (1) week before Christmas.

Previous Circulars inconsistent herewith are hereby repealed/modified accordingly. It is understood that provisions incorporated herewith are applicable only to the 13th month pay and Christmas bonus for 1985 considering that these are contingent on availability of funds.

Compliance hereon is enjoined.

(SGD.) CESAR L. TECH  
Administrator

November 18, 1985  
czg/11-18-85