



**Pambansang Pangasiwaan ng Irigasyon**  
**(NATIONAL IRRIGATION ADMINISTRATION)**  
**Lungsod ng Quezon**

TELEPHONE NOS.:  
CABLE  
TELEX

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NIAPHIL  
42802 NIA PM

OUR REFERENCE:

MC. # 027, s. 1987

MEMORANDUM CIRCULAR

TO : THE DEPUTY ADMINISTRATOR; ASSISTANT ADMINISTRATORS;  
HEADS OF DEPARTMENTS AND STAFFS; REGIONAL IRRIGATION  
MANAGERS; OPERATIONS MANAGERS; PROVINCIAL IRRIGATION  
ENGINEERS; IRRIGATION SUPERINTENDENTS AND ALL OTHERS  
CONCERNED

SUBJECT : GRANT OF ONE-HALF (½) MONTH ADVANCE CHRISTMAS BONUS

1.0 Purpose

The grant of a Christmas bonus equivalent to basic rate and allowances is hereby given in advance to coincide with the opening of the school year and to help employees meet other economic needs and social obligations, pursuant to the rules, procedures and guidelines of this Circular.

2.0 Coverage/Payment Procedures

2.1 NIA monthly and daily employees in the service as of May 15, 1987 and who have rendered at least six (6) months of NIA service as of May 15, 1987 subject to the following procedures:

2.1.1 One-half (½) month basic pay based on the authorized basic rate as of May 15, 1987.

The period under review shall be reckoned from November 16, 1986 to May 15, 1987 covering a six-month period or one hundred eighty one (181) calendar days. The advance Christmas bonus of employees who meet this requirement shall be based on the authorized basic rate as of May 15, 1987 divided by two (2). However, any number of leaves without pay, whether vacation or sick (aggregate or continuous) incurred by an employee during the period under review shall be deducted from the ½ month basic pay bonus herein authorized applying the following formula.

OFFICE ADDRESS: NATIONAL GOVERNMENT CENTER  
E. DE LOS SANTOS AVENUE  
QUEZON CITY  
PHILIPPINES

$$\frac{\text{Period of Service (Excluding leaves without pay)}}{181} \times \text{Monthly Rate/}$$

POSTAL ADDRESS: P.O. BOX 415  
GREENHILLS  
PHILIPPINES

$$\text{Daily Rate} \times 30 \text{ days} \div 2$$

= one-half (½) month basic pay Christmas bonus

Example :

A Clerk B with a basic pay of ₱ 851.40/mo. or ₱ 28.38/day incurred an aggregate total of 17 days vacation and/or sick leave without pay during the period under review.

Computation :

<u>Monthly</u>	<u>Daily</u>
$\frac{164}{181} \times ₱ 851.40 \div 2 = ₱ \underline{385.71}$	$\frac{164}{181} \times ( ₱ 28.38 \times 30 ) \div 2 = ₱ \underline{385.71}$

Hence, applying the formula, he is entitled to ₱ 385.71 basic pay as advance Christmas bonus.

2.1.2 Cost of Living Allowance (COLA)

One-half (1/2) of the monthly COLA an employee is entitled to as of May 1987 is likewise authorized.

2.1.3 Amelioration Allowance (AA)

The grant of a one-half (1/2) month AA for monthly employees shall be based on their authorized monthly basic salary as of May 1987. For daily employees, the allowance shall be equivalent to 10% of their authorized daily rate as of May 1987 multiplied by 30 calendar days divided by two (2).

2.1.4 Emergency Food Subsidy Allowance (EFSA)

A one-half (1/2) month EFSA an employee is entitled to as of May 1987 is likewise authorized.

2.1.5 Medical Allowance (MA)

₱ 100.00 medical allowance for each employee is likewise authorized.

- 2.2 Contractual personnel directly hired by the NIA (excluding consultants employed pursuant to loan agreements) in the service as of May 15, 1987 and who have established six (6) months employment residence as of said date are entitled to the advance Christmas bonus equivalent to one-half (1/2) of their contract remuneration authorized for the month of May 1987 excluding allowances for transportation, representation, board, lodging and/or per diems.

- 2.3 COA ( Auditing ) personnel actually assigned to the NIA as of November 15, 1986 or who have been assigned to the NIA for at least six (6) months as of May 15, 1987 are entitled to the one-half (1/2) month Christmas bonus consisting of the following :

- 2.3.1 One-half (1/2) month basic pay pursuant to item 2.1 hereof.
- 2.3.2 One-half (1/2) month food subsidy authorized for the month of May 1987.
- 2.3.3 One-half (1/2) month COLA authorized for the month of May 1987.
- 2.3.4 One-half (1/2) month EFSA, if any, authorized for the month of May 1987.

Employees who do not meet the six (6) months residence requirement shall be given their bonus on a pro-rata basis applying the formula under Section 2.1.1 hereof .

#### 4.0 Disqualifications

The following are not entitled to the advance Christmas bonus:

- 4.1 An employee who served or is serving administrative/criminal penalty during the period from November 16, 1986 to May 15, 1987, except those penalties carrying fines/suspension of salary for less than one (1) week.
- 4.2 An employee who has a pending administrative/criminal case as of May 15, 1987; or an employee facing an administrative/criminal case involving loss of money or properties even though no final charge has been filed yet; or an employee who is under preventive suspension as of May 15, 1987. The advance Christmas bonus may be granted after he is exonerated of the charge.
- 4.3 An employee separated from the NIA effective May 15, 1987 or earlier due to voluntary resignation/phase-out including those on terminal leave during the said period.

#### 5.0 Funding

The bonus pay of those occupying positions authorized in the regular plantilla of personnel shall be charged against the current operating budget for 1987. Those whose positions are authorized under Project Floating Plantilla shall be charged against their respective project funds.

#### 6.0 Responsibility of Implementing Officials


Chiefs of offices/projects shall be held responsible for any grant of the advance Christmas bonus which is not in accordance with this Circular without prejudice, however, to the refund of any excess payments by the employees concerned. Payrolls covering the mid-year pay of Central Office personnel shall be coursed thru the Assistant Administrator for Administrative Services.

#### 7.0 Saving Clause

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

The grant of bonus herein provided for may be effected third week of May 1987, subject to availability of funds as certified by the Manager, Controllorship Department.

Compliance herewith is enjoined.

  
FEDERICO N. ALDAY, JR.  
Administrator

20 May 1987