

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

MC # 046, s. 1988

MEMORANDUM CIRCULAR

TO : THE DEPUTY ADMINISTRATOR; THE ASSISTANT ADMINISTRATORS;
HEADS OF DEPARTMENTS AND STAFFS; HEADS OF FOREIGN-
ASSISTED PROJECTS; OPERATION MANAGERS; REGIONAL MANAGERS;
PROVINCIAL AND PROJECT IRRIGATION ENGINEERS; IRRIGATION
SUPERINTENDENTS; CORPORATE AUDITOR; REGIONAL/PROJECT
AUDITORS; AND ALL OTHERS CONCERNED

National Irrigation Administration

SUBJECT : GRANT OF 13TH MONTH PAY

Pursuant to Board Resolution No. 5565-88 dated November 21, 1988, NIA personnel regardless of employment status, whether monthly, daily, co-terminous, casual/seasonal or contractual, who, as of October 31, 1988 have rendered at least four months NIA service, shall receive a year-end bonus equivalent to one (1) month basic pay and one (1) month allowances consisting of: Cost of Living Allowance (COLA), Amelioration Allowance, Children's Allowance, Meal Subsidy, Medical Allowance and Emergency Food Subsidy Allowance (EFSa), if any.

1.0 Coverage

- 1.1 NIA monthly and daily employees in the service as of October 31, 1988 are entitled to the 13th month pay.
- 1.2 Heirs of employees are entitled to full 13th month pay herein prescribed based on their authorized salary and allowances as of the time of their death regardless of number of months served with NIA during the current Calendar Year.
- 1.3 Contractual personnel directly hired by the NIA (excluding consultants employed pursuant to loan agreements) are entitled to the 13th month pay based on their total contract remuneration authorized for the month of October 1988 excluding allowances for transportation, representation, board, lodging and/or per diems subject to item 2.0 hereof.

2.0 Computation

- 2.1 For employees who have rendered at least four (4) months NIA service as of October 31, 1988.

2.1.1 Basic Pay

A one (1) month basic pay is hereby authorized based on the actual rate as of October 31, 1988.

The computation of the monthly pay of daily-paid employees shall be their daily wage as of October 31, 1988 multiplied by thirty (30) calendar days.

2.1.2 Amelioration Allowance

The grant of one (1) month AA for monthly employees shall be based on their authorized monthly basic salary as of October 1988.

For daily employees, the allowances shall be equivalent to 10% of their authorized daily rate as of October 1988 multiplied by 30 calendar days.

2.1.3 COLA/Children's Allowance/Meal Subsidy and MFSA, if any.

A one (1) month COLA, Children's Allowance, Meal Subsidy, Medical Allowance and MFSA, if any, is likewise granted as part of the 13th month pay based on the authorized rates as of October 1988.

- 2.2 Employees on the other hand, who have rendered less than four (4) months NLA service as of October 31, 1988 are entitled to the 13th month pay on a pro-rata basis applying the following formula:

$$\frac{\text{No. of Cal. Days Served (Excl Vac Leaves w/o Pay)}}{123 \text{ days (July 1 to Oct. 31, 1988)}} \times \frac{\text{Total Autho Mo Gross Pay Allow (Basic Pay + Allow cited above)}}{13 \text{th month pay}} = \text{month pay}$$

Example: A Clerk B with a basic pay of P666.00/month or P22.20/day who entered the NLA service on August 8, 1988 or a total of eighty-five (85) calendar days incurred an aggregate total of eight (8) days vacation leaves without pay during the period under review.

Computation:

$$\frac{77}{123} \times P1,575.60^* = P986.35$$

Based on the above computation, this Clerk B is entitled to P986.35 as 13th month pay.

* Breakdown:

Basic Pay	-	P666.00
AA	-	66.60
COLA	-	550.00
Children's (variable)	-	30.00
Meal Subsidy	-	63.00
Medical	-	200.00
TOTAL		P1,575.60

3.0 Disqualifications

The following are not entitled to the 13th month pay:

- 3.1 An employee who served or is serving administrative/ criminal penalty during the period from January 1, 1988 to October 31, 1988, except those penalties carrying fines/suspension of salary for less than one (1) week.
- 3.2 An employee separated/on terminal leave earlier than October 31, 1988.

4.0 Funding

Funds for the purpose of implementing this Circular for those whose salaries/wages are charged against the Current Operating Budget for 1988 shall be charged thereto. Those whose positions are authorized under Project Floating Plantilla shall be charged against their respective Project funds.

5.0 Responsibility of Implementing Officials

Chiefs of Offices concerned shall be responsible for the implementation of this Circular in their respective areas of jurisdiction and shall be held liable for any deviation/s from the provisions hereof, 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.

6.0 Saving Clause

Cases not covered by this Circular shall be referred to the Administrator, Attn.: 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 3rd week of November 1988, subject to availability of funds as certified by the Assistant Administrator for Finance and Management.

Compliance hercon is enjoined.

(SGD.) FEDERICO N. ALDAY, JR.
Administrator

signed November 29, 1988