

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

MC # 44 1981

MEMORANDUM CIRCULAR

TO : THE ASSISTANT ADMINISTRATORS, DEPARTMENT
HEADS, REGIONAL IRRIGATION DIRECTORS, PROJECT/
OPERATIONS MANAGERS, IRRIGATION SUPERINTENDENTS,
PROVINCIAL IRRIGATION ENGINEERS, AND ALL OTHERS
CONCERNED
National Irrigation Administration

SUBJECT : CURRENT OPERATING BUDGET ESTIMATES FOR CY 1982

PURPOSE : This circular prescribes the form to be used in
the preparation of current operating budget
estimates for CY 1982

PROCEDURES :

1. For Central Office - Each Division shall submit a duly
accomplished Budget Preparation Form CY 1982 to the Department
Head who shall evaluate and consolidate same into a Department
Estimate. The Administrator, Assistant Administrators, Corporate
Board Secretary and their staff shall likewise prepare their
estimates.

2. For Field Offices - National Irrigation Systems and
Provincial Irrigation Offices shall submit their estimates to
their respective Regional offices for evaluation by the Chiefs of
the Operations Division and Engineering Division respectively.
These shall be consolidated with the budgets of the different
divisions in the Regional Office to form the Regional Estimate,
duly approved by the Regional Irrigation Director.

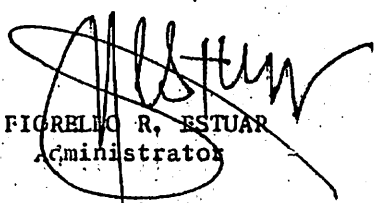
Project/Operations Managers who have Irrigation Systems and
PIO's under their jurisdiction shall submit the estimates directly
to the Central Office,

Irrigation Systems which have submitted their budgets to the
Central Office Systems Management Department in accordance with the
Seminar - workshop on Irrigation Systems Management: Module II are
deemed to have complied with this Memorandum Circular,

3. One (1) copy of the consolidated Department/Regional
Budget Estimates, together with the Division/Systems/PIO's Estimate
shall be submitted to the Central Office Controllership Department
not later than November 12, 1981.

4. CONSTRAINTS - In view of the National Government's withdrawal
of its annual subsidy for operations, it is imperative for NIA to raise
its level of internally generated income and to limit its expenses to
necessities as a first step towards self-sufficiency and Corporate
viability.

For compliance,


FIGRELIO R. ESTUAR
Administrator

October 26, 1981

PARTICULARS

CURRENT YEAR
CY 1981
ESTIMATE

BUDGET YEAR
CY 1982
PROPOSED

AMOUNT BROUGHT FORWARD :

TOTAL PERSONAL SERVICES

MAINTENANCE & OTHER OPERATING EXPENSES :

1. Traveling Expenses

2. Supplies & Materials

Per Diems & Allowances of NIA Board Members

Communication Services

Rents

Representation & Transportation Allowance

Uniform for Guards & Lady Employees

Motorcycle Allowance

Water, Illumination & Power Service

Gasoline & Oil for Vehicles

Gasoline, Oil & Power for Irrigation Pumps

Insurance of NIA Buildings

Insurance of NIA Vehicles

Registration of NIA Vehicles

Other Expenses;(Specify)

SUB-TOTAL : MAINTENANCE & OTHER OPERATING
EXPENSES

TOTAL CURRENT OPERATING EXPENSES - - - - -

PREPARED BY :

APPROVED :

NATIONAL IRRIGATION ADMINISTRATION
BUDGET PREPARATION FORM - CY 1982
(Rounded to the Nearest Peso)

OFFICE : _____

PARTICULARS	CURRENT YEAR CY 1981 ESTIMATE	BUDGET YEAR CY 1982 PROPOSED
IRRIGATED AREA IN HAS. (For Irrigation Systems only)		
Dry Season		
Wet Season		
Total Length of Canals in Kms.		
Nq. of Personnel :		
Monthly Basis		
Daily Basis		
ESTIMATE OF INCOME :		
Irrigation Fee Collection	P	P
Pump Amortization		
CIP Amortization		
Equipment Rental		
Others (Specify) _____		

ESTIMATE OF EXPENSES :		
Personal Services:		
Salaries	P	P
WAGES		
GSIS-Ret. & Life Insurance Prems.-9 $\frac{1}{2}$ %		
PAGIBIG Fund - 2% of Salary		
COLA - Monthly Personnel		
COLA - Daily Personnel		
Amelioration Allowance -Monthly, per MC Nq. 70, s. 1980		
Amelioration Allowance - Daily		
Incentive Allowance per MC Nq. 9, s. 1981 ...		
CONTRACTUAL SERVICES		
13th Month Pay		
SUB-TOTAL PERSONAL SERVICES - - - -	P	P

INSTRUCTIONS IN FILLING UP THE BUDGET PREPARATION FORM

1. Expenditures should be limited to activities chargeable to the Corporate Fund; expenses and activities that are directly identified with no sale are to be excluded.
2. Current Year (CY 1981) Estimate - Estimated income and expenses at CY 1981 level of operation.
3. Budget Year (CY 1982) Proposed - Proposed income and expenses based on maximum but realistic level of operation.
4. Salaries - Twelve (12) month salary requirement of all permanent positions.
For CY 1981 - only occupied positions.
For BY 1982 - occupied and vacant positions.
Rate; - Occupied positions - "Infra" rate as of January 1, 1981.
Vacant positions - 1st step of Infra Schedule.
5. Wages - Additional personal services still required after all vacant positions would have been filled up.
6. GSIS Retirement and Life Insurance Premiums - $9\frac{1}{2}\%$ of salaries.
7. PAGIBIG Fund - 2% of salary of monthly personnel.
8. COLA - ₱300.00/mo. for monthly and daily personnel.
9. Amelioration Allowance - 10% of salaries/wages.
10. Incentive Allowance - additional allowance granted under MC No. 9, s. 1981 (Implementation of Infra Pay Plan)
11. Contractual Services - Services of a personal nature contracted as a substitute for the use of government personnel.
12. Traveling Expense - expenses incurred in the movement of persons, such as transportation, subsistence, lodging and travel per diems. Not included are supplies used in the operation and maintenance of transportation equipment (chargeable to Supplies & Materials) and salaries and wages of drivers (Personal Services).
13. Supplies and Materials - cost of all expendable commodities acquired or ordered for immediate use in connection with government operation. It also includes, but is not restricted to items (1) normally consumed within one year after being put into use, or (2) converted in the process or manufacture or construction. Examples are printed forms, pencils, ink, pads, soaps, ledgers, journals, semi-expendable property having value of less than ₱100.00 and other expendable property consumed in a function, activity or office.
14. Communication Services - includes expenses for the communication of messages such as telephone, telegram, wireless and cable charges and tolls, postage charges, rent of post office boxes and telegraph messenger service.

15. Rents - fees for the use of facilities or equipment belonging to others and the cost of their alterations and improvement - Examples of these facilities and equipment are; office and grounds, quarters of personnel, office machines and road and other maintenance equipment.
Representation and Transportation Allowances & allowances granted under existing NIA circulars and documented authorizations.
17. Uniforms for guards and Lady employees - ₱500.00 for guards and ₱300.00 for lady employees.
18. Motorcycle Allowance - subject to provisions of existing NIA Circulars.
19. Water, Illumination and Power Service - cost of water and electricity or gas for illumination, consumed in government facilities such as in office buildings, shops and grounds etc. in connection with government operations and projects.
20. Gasoline and Oil for Vehicles - part of supplies and materials but segregated for statistical purposes.
21. Gasoline and Oil for Irrigation Pumps - same as No. 20 above.
22. Furniture and Equipment - cost of office furniture, equipment and books having value of ₱100.00 or more and a life expectancy of more than one year. It is charge only when the Advice of Sub-allotment specifically includes release for furniture and equipment under current operating expenditures.
23. Other Services - cost of all other services which are not otherwise classified under other account. These "other" services should be specified in the spaces provided or in a separate sheet.

EXAMPLE : - Rehabilitation and repair of heavy transportation and other equipment; Research and/or Consultancy Services, Operation of Pilot Farms; Manpower Development Program; Operation and Maintenance of NIA air craft; GCAA and Cultural participation, Motorcycle allowances (field personnel) etc.