



Republika ng Pilipinas
Pambansang Pangasiwaan ng Patubig
(NATIONAL IRRIGATION ADMINISTRATION)
Lungsod ng Quezon

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

TELEPHONE NOS.:
CABLE
TELEX

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NIAPHIL
42202 NIA PM

OUR REFERENCE:

July 16, 1990

MC No. 47 S. 1990

To: The Regional Irrigation Managers; Operation Managers;
Provincial Irrigation Engineers; Irrigation
Superintendents and all others concerned.

Subject: Preparation of CY 1991 Current Operating Budget of
Field Offices

This Memorandum Circular prescribes the revised form for the preparation of the CY 1991 Current Operating Budget.

Everybody is enjoined to submit a realistic budget taking into consideration the level of attainable income and to limit expenditures to a minimum level without impairing normal operations.

Please accomplish the attached form together with its annexes and submit two (2) copies to the Assistant Administrator for Finance and Management, copy furnished: Assistant Administrator for Systems Operation and Equipment Management not later than August 30, 1990.


JOSE B. DEL ROSARIO, JR.
Administrator

CLC 

4 7/17

July 20, 1990

Revised FAMIS Guidelines
Nov. 21, 1989

Pointers in Accomplishing the Budget Preparation Form

1. Salaries - One year salary for Filled-up positions only. Vacant Plantilla positions which are intended to be filled up during the year shall be considered as filled up provided with a full year salary.
2. Wages - Actual wages of daily employees for 360 working days.
3. Medical Allowance - P200/mo per employee.
4. Meal Allowance of P3.00 per regular working day worked per MC No. 056 s. 1987.
5. Childrens' Allowance of P30.00 per qualified dependent per month. Authorized under MC No. 056 s. 1987.
6. X'mas bonus and 1/2 month mid year Financial Assistance - one and one-half (1-1/2) month of items 1 & 2 above.
7. GSIS Insurance and Retirement Premiums (Gov't Share)
 - a) permanent employee - 9-1/2 of salaries
 - b) non permanent and daily employee - Term insurance - P12.00 /annum per employee
8. Pag-Ibig Fund Contribution - 2% of salary of (permanent) pag-ibig member.
9. Medicare (Gov't. Share) P12.50/mo per employee monthly and daily
10. State Insurance - Government share for monthly and daily employees - 1% of salary/wage but not to exceed P30.00 per employee per month.
11. Contractual Services - Services of a personal nature contracted as a substitute for the use of government personnel.
12. Traveling Expenses - refer to NIA MC No. 001 s. 1987
13. Representation & Transportation Allowance - refer to NIA MC No. 034 s. 1986; 003 s. 1987 and 039 s. 1990.
14. Uniform Allowance - P500.00 per year for in-house Security Guards.
15. Retirement/Separation Benefits > Please accomplish Annex A
16. Terminal Leave > Form
17. Power for Pumps - Please accomplish Annex B Form
18. Insurance & Registration of Bldgs & Vehicles - Please accomplish Annex C Form
19. Motorcycle Allowance - refer to MC No. 17 s. 1988; Please accomplish Annex D.
20. Rehabilitation & Repair of Equipment - includes repair of Office Equipment, Motor Vehicle and heavy construction equipment. Estimates for the repair of motor vehicle and heavy construction equipment are to be supported with a repair program for the evaluation of Equipment Management Department C.O.
21. Collection Viability Bonus - Make realistic estimate.
22. Collection Expenses - Make realistic estimate.
23. Irrigators' Share in ISF Collection - Make realistic estimate.

24. For purposes of limiting the budget to Current Operations, expenses which directly benefit projects and which are therefore chargeable against project funds should be excluded in the estimates. Salaries and other benefits of employees detailed in the office but are holding appointments under project plantilla are to be excluded.
25. For uniformity in the submission of the budget estimates, budget proposals of the division of the regional office and that of the Regional Manager and his staff shall be consolidated into a Regional Office Budget. Budget proposals of Irrigation Systems and PIO's shall be submitted to the Regional Office for consolidation with the Regional Office Budget. However, these submitted proposals of systems and PIO's shall also be attached to the Consolidated report prepared by Regional Office, submitted to Central Office.
26. Annex E - to be submitted with the budget forms to update the Central Office Budget Division's computerized record for personal service requirement.

NATIONAL IRRIGATION ADMINISTRATION
BUDGET PREPARATION FORM CY 1991
(Rounded to the nearest peso)

OFFICE: _____

PARTICULARS	CY 1989 ACTUAL	CY 1990 ACTUAL	CY 1991 ESTIMATE
IRRIGATED AREA IN HAS. (for Irrigation Systems Only)			
Dry Season.	_____	_____	_____
Wet Season.	_____	_____	_____
No. of monthly personnel per approved Staffing Pattern.	_____	_____	_____
No. of Monthly Positions filled-up.	_____	_____	_____
No. of Authorized Daily Personnel	_____	_____	_____

ESTIMATED INCOME:

Irrigation Fee Collection	_____	_____	_____
Equipment Rental.	_____	_____	_____
Pump Amortization	_____	_____	_____
CIP Amortization.	_____	_____	_____
Others (Specify).	_____	_____	_____
TOTAL INCOME	P _____	P _____	P _____

ESTIMATE OF EXPENSES:

I. PERSONAL SERVICES

1. Salaries			
a) Filled up	_____	_____	P _____
b) To be filled up	_____	_____	P _____
	P _____	P _____	P _____
2. Wages (360 working days per employee)	_____	_____	_____
3. Medical Allowance (P200/mo.).	_____	_____	_____
4. Meal Allowance (P3.00 per employee for 264 days).	_____	_____	_____
5. Children's Allowance (P30/mo. per qualified dependent, but not to exceed 4 dependents)	_____	_____	_____
6. 13th Month Pay & Christmas Bonus (1.5% of Nos. 1 & 2 above).	_____	_____	_____
7. Medicare (P12.50/mo)	_____	_____	_____
SUB-TOTAL: PERSONAL SERVICES.	P _____	P _____	P _____

PARTICULARS	CY 1989 ACTUAL	CY 1990 ACTUAL	CY 1991 ESTIMATE
AMOUNT BROUGHT FORWARD (Personal Services)	P -----	P -----	P -----
8. State Insurance (1% of Salary/Wage but not to exceed P30/mo)	-----	-----	-----
9. Pag-ibig (2% of Salary but not to exceed P100 per month)	-----	-----	-----
10. GSIS (Gov't. Share) Premiums (9.5% of Salary)	-----	-----	-----
11. Contractual Services	-----	-----	-----
12. Other Personal Services (Specify) Terminal Leave	-----	-----	-----
Overtime	-----	-----	-----
II. MAINTENANCE AND OTHER OPERATING EXPENSES:			
13. Travelling Expenses	-----	-----	-----
14. Supplies & Materials	-----	-----	-----
15. Water Illumination & Power	-----	-----	-----
16. Gas & Oil for Vehicles	-----	-----	-----
17. Power for Irrigation Pump	-----	-----	-----
18. Communication Expenses	-----	-----	-----
19. Representation & Transportation Allowance	-----	-----	-----
20. Uniform Allowance	-----	-----	-----
21. Motorcycle Allowance	-----	-----	-----
22. Insurance & Registration Building & Vehicles	-----	-----	-----
23. Collection/viability Bonus	-----	-----	-----
24. Collection Expenses	-----	-----	-----
25. Irrigators' Share in ISF Collection	-----	-----	-----
26. Rehabilitation & Repair of Equipment	-----	-----	-----
27. Retirement/Separation Benefit	-----	-----	-----
28. Manpower Development	-----	-----	-----
SUB-TOTAL: MAINTENANCE & OTHER OPERATING EXPENSES	-----	-----	-----
TOTAL EXPENSES	P =====	P =====	P =====
SURPLUS/(DEFICIT) (INCOME LESS EXPENSES)	P =====	P =====	P =====

SUBMITTED BY :

Designation

Budget Estimate for Retirement and Terminal Leave
Calendar Year 1991

A. Compulsary Retirement

Name	Designation	Monthly Rate	Station	No. of Yrs. in Service	Equivalent Months	Estimated Amount of Retirement	Earned Leave	Estimated Amount of Terminal Leave

B. Optional Retirement / Resignation

Name	Designation	Monthly Rate	Station	No. of Yrs. in Service	Equivalent Months	Estimated Amount of Retirement	Earned Leave	Estimated Amount of Terminal Leave

Submitted by: _____

[illegible][illegible]

Submitted by:

Annex "D"

Budget Estimate - Motorcycle Allowance Per MC #17 s. 1988

[illegible]

Submitted by: _____