

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

MC# 49, s. 1968

MEMORANDUM CIRCULAR

TO : ALL REGIONAL IRRIGATION ENGINEERS
IRRIGATION SUPERINTENDENTS AND
OTHERS CONCERNED
This Office


SUBJECT : Submission of Audited Statement of Outstanding
Receivables (71-9) as of April 30, 1968

In consonance with our Memo #19, s. 1968 copy attached, re up-dating of Irrigation Fee Registers as of April 30, 1968, you are hereby directed to submit to this Office, not later than August 31, 1968, an audited Statement of Outstanding Receivables (71-9) as of April 30, 1968, for each irrigation system. The detailed instructions and statement format are appended hereto.

It is to be noted that a previous directive of the same nature was issued per Memo #14-b, s. 1967. However, it was found out that several statements submitted were erroneous and not in accordance with the instructions given. Hence, a team of accounting personnel was sent out to your respective field offices to explain in detail the proper procedure of accomplishing this statement including other related reports. It is expected, therefore, that the statements to be submitted will be prepared accurately and in accordance with the instructions, for final recording and establishment of records in the central office.

An Accounting Team shall conduct on the spot checking of the progress or status of your work.

Strict compliance is hereby enjoined.


ALFREDO L. JUINIO
Acting Administrator

May 29, 1968

ESH/J

Copy Furnished:

Mr. Manuel A. Magno
Management Staff
The Administrator
Records

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INSTRUCTIONS ON HOW TO ACCOMPLISH THE STATEMENT
OF OUTSTANDING RECEIVABLES (71-9)

1. Record in the Irrigation Fees Register (IFR) all the irrigation charges, penalties and publication and court fees that are due from each irrigation user/landowner that are applicable to past period up to April 30, 1968.
2. Record in the IFR all payments for irrigation charges, penalties and publication and court fees made by irrigation users/landowners under official receipts dated up to April 30, 1968.
3. Compute the balances and write them in the "Balance" column of the IFR.
4. Find out if there are charges that do not have a bill number under the "Bill Number" column of the IFR.
5. If there are, prepare one bill for the particular irrigation user/landowner. Itemize in the upper section of the bill all the unpaid charges, penalties and publication and court fees that were not previously billed. Date this new bill April 30, 1968.
6. Fill up with the number and date of these new bills, the "Bill Number" and "Date" columns of those charges included in the new bills.
7. The IFR is now up-dated. You may now proceed to prepare the statement of Outstanding Receivables.
8. Follow the statement format and example that accompanies this instruction.
9. Using the IFR as the source of data, prepare the statement by landowner, by lot and by bill.
10. List the names of all irrigation users in alphabetical order irrespective of whether or not they have outstanding balances.
11. Indicate opposite each name his address, the lot number, the corresponding number of the original title certificate or transfer certificate of title or tax declaration number and the area in hectares of each lot number column (2) through (5). All this information will be indicated in the statement only once for each irrigation user/landowner.
12. Determine balance of each unpaid bill for each lot. Indicate the number of each unpaid bill and the corresponding balance pertaining to the lot under columns (6) and (7).
13. After completing the list, add the amounts in the "Balance" column and write the total with the notation "Total as of April 30, 1968."
14. Affix your initial underneath the certification of the irrigation superintendent.
15. Submit all copies to the Irrigation Superintendent for signature.
16. Forward the Statement to the Field Auditor for verification and certification.
17. Send to the Administrator, Attention: Chief Corporate Accountant the original and duplicate of the duly certified statement not later than August 31, 1968.

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Republic of the Philippines
NATIONAL IRRIGATION ADMINISTRATION
Quezon City

MC # 19, S. 1968

MEMORANDUM CIRCULAR

TO : ALL IRRIGATION SUPERINTENDENTS AND HEADS OF IRRIGATION SYSTEMS IN THE FIELD
National Irrigation Administration

SUBJECT : Updating of Irrigation Registers

In connection with the memorandum issued to you dated January 15, 1968, regarding the above subject matter, your close attention is particularly invited to par. 3 on page 2 thereof which is quoted as follows:

"As this office is deeply concerned in maintaining up-to-date, accurate and reliable data especially those pertaining to receivables from various land-owners/water users, it is hereby directed that updating of the postings in the Irrigation Fee Registers be completed on or before April 30, 1968. In case you cannot meet the deadline, the reason or reasons why it cannot be done should be forwarded immediately to this Office."

In view of the high importance attached to this project, this Office will presume that, unless we hear from you within fifteen (15) days from receipt hereof, you can complete on or before April 30, 1968 the updating of the postings in the Irrigation Fee Registers.

Failure on your part to comply with the above memorandum without any explanation or reason submitted before the expiration of the 15 day period shall be a ground for disciplinary action against you.

Strict compliance herewith is enjoined.

(SGD)ALFREDO L. JUINIO
Acting Administrator

A TRUE COPY:
May 28, 1968
ESM/tcsa

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Republic of the Philippines
NATIONAL IRRIGATION ADMINISTRATION

(Name of Irrigation System)

| Name of Irrigation User/Landowner | Address | Lot No. | LCT/OTC/TAX Declaration No. | Area In Ha. | Bill No. | Balance |
|--------------------------------------|--------------|------------|--------------------------------|----------------|-------------|---------|
| 1) ABAD, Jose | Pasig, Rizal | 43 | | 2.000 | 467-62 | P 24.00 |
| | | | | | 523-63 | 28.80 |
| | | | | | 1011-65 | 28.80 |
| | | | | | 087948-67 | 60.00 |
| | | 56 | | 1.500 | 467-62 | 18.00 |
| | | | | | 523-63 | 21.60 |
| | | | | | 1011-65 | 21.60 |
| | | | | | 087948-67 | 30.00 |
| 2) BAZON, Maria | Taguig, Riz. | 89 | | 1.000 | 701-63 | 12.00 |
| | | | | | 829-64 | 14.40 |
| | | | | | 924-65 | 2.40 |
| | | | | | 087962-67 | 25.00 |
| | | 91 | | .650 | 829-64 | 7.80 |
| | | | | | 924-65 | 1.56 |
| | | | | | 087962-67 | 16.25 |

Total as of April 30, 1968

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CERTIFIED CORRECT;

VERIFIED AND FOUND CORRECT;

Irrigation Superintendent

Field Auditor