

Republika ng Pilipinas
PAMBANSANG PANGASIWAAN NG PATUBIG
(National Irrigation Administration)
Gusaling APC, Quezon Memorial Circle
Diliman, Lungsod ng Quezon

MC # 48, s. 1970

MEMORANDUM CIRCULAR

TO : ALL IRRIGATION SUPERINTENDENTS AND/OR
OFFICERS-IN-CHARGE OF IRRIGATION
SYSTEMS; AND ALL OTHERS CONCERNED
National Irrigation Administration

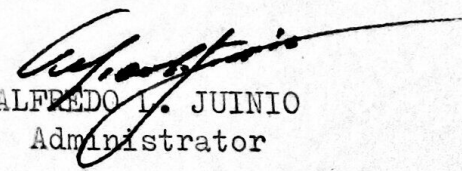
SUBJECT : Submittal of Solutions to the Attached
Problem Set on Billing and Collection

In connection with MC #46, series of 1970 implementing the Standard Operating Procedures on Billing and Collection, a set of problems is attached in order to determine whether the instructions contained therein are clear and understood by all concerned.

In this regard, you are hereby directed to call a meeting of all personnel in your office concerned with billing and collection and preparations of corresponding reports, so that you can discuss jointly and thoroughly the manual and the solutions to the attached set of problems.

Answers to the problem set should bear your own signature and should be submitted to the Central Office not later than December 20, 1970 by air parcel.

Strict compliance is hereby enjoined.


ALFREDO L. JUINIO
Administrator

Problem Set

Lot No. 1000 in Division I owned by Juan dela Cruz with irrigable area of 2.0 Has.

Report of Water Master (WM) for Division I for 1st crop for agricultural year 1970-71 submitted June 15, 1970 with planted area of 2.0 Has.

Problem No. 1 - post service in old IFR and prepare bill on August 15, 1970.

Landowner approached October 15, 1970 and paid charges for 1st crop agricultural year 1970-71 for 2 has.

Problem No. 2 - prepare O/R ~~(and indicate Division No.)~~ and post payment on October 31, 1970.

Report of WM for 2nd crop of agricultural year 1970-71 submitted on November 15, 1970 with 2.00 has. planted.

Problem No. 3 - Consolidate account in old IFR; prepare new IFR and post entries in new IFR on December 1, 1970.

Recommendation for exemption for 0.5 ha. for the 2nd crop for agricultural year 1970-71 was made on January 15, 1971 and submitted to the Administrator.

Problem No. 4 - post report of WM for 2nd crop for agricultural year 1970-71 in the new IFR and prepare bill on January 31, 1971.

Landowner approached March 15, 1971 and paid irrigation charge for 2nd crop agricultural year 1970-71 for 1.5 has. and back account for 1966-67 agricultural year including penalties.

Problem No. 5 - Prepare O/R and post payment in the IFR May 31, 1971.

Recommendation for exemption submitted on January 15, 1971 disapproved and the notice of disapproval was received in the office of Superintendent on June 1, 1971.

Problem No. 6 - Post in the new IFR June 15, 1971, whatever is needed to be posted.

Report of WM for 1st crop for agricultural year 1971-72 submitted July 1, 1971 with planted area of 2.00 Ha.

Problem No. 7 - Post service in the IFR and prepare bill on July 15, 1971.

Landowner approached August 1, 1971 and paid irrigation charge for 1st crop of agricultural year 1971-72 for 2 Has. Payment posted in IFR on August 15, 1971.

Problem No. 8 - Prepare O/R and post payment in IFR August 15, 1971.

Recommendation for exemption for 1 ha. for 1st crop for agricultural year 1971-72 submitted to the Administrator on August 31, 1971.

Report of WM for 2nd crop for agricultural year 1971-72 was submitted December 1, 1971 with the lot subdivided between Juan dela Cruz (1.50 Ha.) and Pedro Santos (0.50 Ha.) with area planted for Juan dela Cruz 1.50 Has. and Pedro Santos 0.50 Ha. (Last lot number for the system is 2,000).

Problem No. 9 - Prepare new IFR for lot of Pedro Santos with annotations and correct IFR for lot of Juan dela Cruz also with annotations, on December 1, 1971, assuming that outstanding accounts as of December 1, 1971 are not paid. Post entries of services and prepare bills for the 2 lots December 1, 1971.

On April 1, 1972, both Juan dela Cruz and Pedro Santos paid irrigation fee for the 2nd crop for agricultural year 1971-72 for 1.50 Has. and 0.50 Ha.. respectively.

Problem No. 10 - Prepare official receipts and post the payments on May 1, 1972.

Recommendation for exemption for 1.0 Ha. for the 1st crop for agricultural year 1971-72 for lot No. 1,000 submitted on August 31, 1971 was approved by the Board and notice of approval was received by the Irrigation Superintendent June 1, 1972.

Problem No. 11 - Prepare credit memos June 5, 1972 and post in the IFR's for Juan dela Cruz and Pedro Santos.

Report of WM for 1st crop for agricultural year 1972-73 for lots of Juan dela Cruz and Pedro Santos submitted on June 15, 1972 with 1.50 and 0.50 ha. planted respectively.

Problem No. 12 - Post the services in the IFR and prepare the bills for the two lots on June 30, 1972.

Report of WM for 2nd crop for agricultural year 1972-73 submitted on November 30, 1972 for the lot of Juan dela Cruz with an area of 1.50 Has. indicated that the 2 tenants of Juan dela Cruz, namely: Jose Perez for 1.0 ha. and Domingo Lopez for 0.50.ha. applied for leasehold. Planted area for Jose Perez = 1.00 ha. and Domingo Lopez = 0.50 ha. Area planted for Pedro Santos = 0.50 ha.

Problem No. 13 - Prepare new IFR's with names of lessees, for Juan dela Cruz with annotations and prepare bills for Juan dela Cruz on December 1, 1972.

Jose Perez and Domingo Lopez were approached on May 10, 1973 and both of them paid the irrigation charges due each for the 2nd crop of agricultural year 1972-73 including penalties due.

Problem No. 14 - Prepare official receipts and post payments of the two (Jose Perez and Domingo Lopez) in the IFR May 15, 1973. Prepare bills needed to be prepared when payments were posted in the IFR on May 15, 1973 with notations and parties to be given the different copies of the bills prepared.

Pedro Santos did not pay irrigation fees for agricultural year 1972-73 before deadline. WM reports for 1st crop for

agricultural year 1973-74 for lot of Pedro Santos with planted area of 0.50 ha. was submitted November 30, 1973. Bill for this service was prepared January 15, 1974. However, on December 15, 1973, Pedro Santos was approached and he paid delinquent irrigation fees for agricultural year 1972-1973 including 10% penalties. These payments were however posted on February 1, 1974.

Problem No. 15 - Adjust the running balance in the IFR and prepare debit/credit memo to make necessary adjustment.

Attached are 11 typical bills.

Problem No. 16 - Prepare summary of the 11 bills.

Attached are 8 typical official receipts.

Problem No. 17 - Prepare Report of Collection and Classification.

Accomplish Form K.