

Republika ng Pilipinas
PAMANSANG PANGASIWAAN NG PAFUBIG
(National Irrigation Administration)
Lungsod ng Quezon



M.C. # 54 s. 1974

MEMORANDUM CIRCULAR

TO : ALL REGIONAL, PROVINCIAL IRRIGATION ENGINEERS,
REGIONAL ACCOUNTANTS, BILLING CLERKS AND ALL
OTHERS CONCERNED
National Irrigation Administration

SUBJECT : Revised Bill Form for Billing the Principal Cost
of Pump and Engine; Interest and Surcharges on
Unpaid Pump Amortization, Amending Chapter I,
Section III of MC No. 14 s. 1973

In order to present a concise and brief Bill and Statement of Account, the use of the forms and the illustrative example on the preparation of the bills herein attached are hereby prescribed.

I. Description;

Form A - This form shall be used in billing the Principal Cost of the Pump set.

Form B - This form shall be used in billing ~~interest and~~ surcharges for pump set subject to 6% surcharge per annum.

Form C - This form shall be used in billing interest and surcharges for pump set subject to 12% surcharge per annum.

II. Preparation of Bill:

A. Principal

1. Immediately after a pump set is released to a pump recipient, Form A shall be used and prepared in quadruplicate. See attached illustrative examples as follows:

- a) Form "A", Case No. 1
- b) Schedule of Amortization

B. Amortization Interest

1. Immediately as the amortization interest falls due:

- a. Use form B for pump subject to 6% surcharge per annum. See attached illustrative examples as follows:

- 1) Bill prepared on first amortization due date, September 18, 1974, Form "B", Case No. 2.
- 2) Bill prepared on September 18, 1975 if the first amortization is paid, Form "B", Case No. 4.
- 3) Bill prepared on September 18, 1975, if the first amortization is not paid, Form "B", Case No. 5.

- b. Use Form C for pumps subject to 12% surcharge per annum. Preparation of the bills shall be the same as in 6% surcharge per annum, see Form "C".

2. Immediately after payment of amortization interest is made prior to the due date:

- a) Use form B for pump subject to 6% surcharge per annum.
- b) Use form C for pump subject to 12% surcharge per annum.

C. Surcharges on Overdue Amortization

1. Immediately after payment of surcharge is made:

a. Use form B for pump set subject to 6% surcharge per annum.

1) See illustrative example of bill prepared when payment of the first amortization is made on October 30, 1974, after due date on September 18, 1974, Form "B", Case No. 3.

b. Use form C for pump set subject to 12% surcharge per annum.

III. Distribution of Copies of the Bill;

Bills shall be distributed in accordance with Chapter I, Section V of MC No. 14 s. 1973. However bills prepared after payment shall be distributed as follows:

- 1. Original to be kept by the Billing Clerk.
- 2. Duplicate - Accounting Division (Central Office)
- 3. Triplicate - Regional Office File
- 4. Quadruplicate - Cashier/Collecting Officer or Bill Collectors of the Provincial Irrigation Office.

All memorandum circulars, instruction and regulations issued which are inconsistent herewith are hereby modified, repealed or amended accordingly.

Strict compliance is hereby enjoined.


ALFREDO L. JUNIO
Administrator

ZCS/art
11-8-74

2

Project No. 403-1-4-65-SW

Location - Camiling, Tarlac

Pump Recipient - Mr. Juan Mariano

Cost of Pump SetP26,900.00

Less: Downpayment

OR# 210035 9/18/73 2,690.00

Balance P24,210.00

vvvvvvvvvv

SCHEDULE OF AMORTIZATION

DUE DATE	AMOUNT	APPLIED TO INTEREST	APPLIED TO PRINCIPAL	PRINCIPAL BALANCE
9-18-74	P3,289.36	P1,452.60	P1,836.76	P22,373.24
9-18-75	3,289.36	1,342.40	1,946.96	20,426.28
9-18-76	3,289.36	1,225.58	2,063.78	18,362.50
9-18-77	3,289.36	1,101.75	2,187.61	16,174.89
9-18-78	3,289.36	970.50	2,318.86	13,856.03
9-18-79	3,289.36	831.36	2,458.00	11,398.03
9-18-80	3,289.36	683.88	2,605.48	8,792.55
9-18-81	3,289.36	521.55	2,767.81	6,024.74
9-18-82	3,289.36	361.48	2,897.88	3,126.86
9-18-83	3,314.47	187.61	3,126.86	.-.

Case No. 1

Project No. 403-1-4-65 SWBill No. 403-1-100-74 (P)Location Camiling, TarlacDate September 18, 1973T O : JUAN MARIANO
(Pump Recipient)14-M Salamat Proj. 4 Q.C.
(Address)

P A R T I C U L A R S

A M O U N T

1. Pump - - - - - C.F. 205 - - -	<u>P10,000.00</u>
2. Engine - - - - - D L 403 - - -	<u>13,800.00</u>
3. Accessories - - - - - C.F. 205 - - -	<u>2,000.00</u>
4. Incidental Charges - - - - -	<u>1,100.00</u>
TOTAL CHARGES THIS BILL (71-9) - - -	P26,900.00
LESS <u>10</u> % down payment	
<u>O.R. No.</u> <u>210035</u> <u>Date</u> <u>9/18/73</u> <u>Amount</u> <u>P2,690.00</u>	<u>2,690.00</u>
TOTAL AMOUNT DUE - - - - -	<u>P24,210.00</u>

I hereby certify that the above statement is correct and just and that payment has not yet been received by this Office.

PREPARED BY:

CERTIFIED BY:

NOTE: Please remit payment to authorized NIA Collectors. If payment is made by check or Money Order it should be drawn in favor of the National Irrigation Administration,

ZES/lgs
10-29-74

Case No. 2

BILL AND STATEMENT OF ACCOUNTProject No. 403-1-4-65 SWBill No. 403-1-101-74 (1)Location Camiling, TarlacDate : Sept. 18, 1974T O : JUAN MARIANO
(Pump Recipient)14 M. Salamat Project 4, Q.C.
(Address)

P A R T I C U L A R S			A M O U N T
(X)	Interest		
()	Surcharge		
<u>Amortization No.</u>	<u>Period Covered</u>	<u>Amount</u>	
I	9-18-73 to 9-18-74	₱ 1,452.60	₱ 1,452.60
I	TOTAL CHARGES THIS BILL (71-9) --		1,452.60
	ADD: <u>Principal/Amortization Due</u> --		1,836.76
NOTE: Penalty (surcharge)	TOTAL AMOUNT DUE --		3,289.36
will be charged if paid after the due date using the fol- lowing rate;			
1. per day000167			
2. per month005			
3. per year06			

I hereby certify that the above statement is correct and just and that payment has not yet been received by this Office.

P R E P A R E D B Y :

C E R T I F I E D B Y :

NOTE: Please remit payment to authorized NIA Collectors. If payment is made by check or Money Order it should be drawn in favor of the National Irrigation Administration.

Case No. 3

BILL AND STATEMENT OF ACCOUNTSProject No. 403-1-4-65-SWBill No. 403-1-102-74 (S)Location : Camiling, TarlacDate: October 30, 1974T O : JUAN MARIANO
(Pump Recipient)14 M. Salamat Project 4, Q.C.
(Address)

P A R T I C U L A R S			A M O U N T
()	Interest		
(x)	Surcharge		
<u>Amortization No.</u>	<u>Period Covered</u>	<u>Amount</u>	
1	9-18-74 to 10-30-74	P 23.03 *	P 23.03
TOTAL CHARGES THIS BILL (71-9)			23.03
ADD: PRINCIPAL/AMORTIZATION DUE - - - -			-0-
TOTAL AMOUNT DUE - - - - -			23.03
NOTE:			
Penalty (surcharge)			
will be charged if			
paid after the due			
date using the fol-			
lowing rate:			
1.	per day - - - -	.000167	
2.	per month - - -	.005	
3.	per year - - - -	.06	

I hereby certify that the above statement is correct and just and that payment has not yet been received by this Office.

PREPARED BY :

CERTIFIED BY :

NOTE: Please remit payment to authorized NIA Collectors. If payment is made by check or Money Order it should be drawn in favor of the National Irrigation Administration.

/ZCS/can * September 18, 1974 - October 30, 1974 = 1 mo. - 12 days
P3,289.36 x .005 = P 16.45 surcharge for 1 month
P3,289.36 x .002 = P 6.58 surcharge for 12 days
P 23.03

4

Case No. 4

BILL AND STATEMENT OF ACCOUNTSProject No, 403-1-4-65 SWBill No. 403-1-103-74 (I)Location ; Camiling, TarlacDate ; September 18, 1975T O : MR. JUAN MARIANO
(Pump Recipient)14 M. Salamat, Project 4, Q. C.
(ADDRESS)

P A R T I C U L A R S			A M O U N T
(X) Interest			
() Surcharge			
<u>Amortization No.</u>	<u>Period Covered</u>	<u>Amount</u>	
2	9-18-74 to 9-18-75	1,342.40	1,342.40
TOTAL CHARGES THIS BILL (71-9) -			1,342.40
ADD : <u>PRINCIPAL/AMORTIZATION DUE</u> - -			1,946.96
TOTAL AMOUNT DUE - - - - -			3,289.36

NOTE: Penalty (surcharge) will be charged if paid after the due date using the following rate ;

1. per day000167
2. per month005
3. per year06

I hereby certify that the above statement is correct and just and that payment has not yet been received by this Office.

PREPARED BY ;

CERTIFIED BY ;

NOTE: Please remit payment to authorized NIA Collectors. If payment is made by check or Money Order it should be drawn in favor of the National Irrigation Administration.

ZCS/ctp

T 0 3. JUAN MARIANO
(Pump Recipient)

403-1-104-74 (1) (S)
Date: September 18, 1975

14 M. Salamat Proj. 4, Q.C.
(Address)

PARTICULARS

AMOUNT

- (X) Interest
- (X) Surcharge

Amortization No.	Period Covered	Amount
2	9-18-74 to 9-18-75	P1,342.40
1	9-18-74 to 9-18-75	197.36 *

TOTAL CHARGES THIS BILL (71-9) - - -

P 1,539.76

Principal/Amortization Due - - -

1,539.76

TOTAL AMOUNT DUE - - - - -

5,236.32 **

6,776.08

NOTE: ADD; Penalty (surcharge) will be charged if paid after the due date using the following rate:

- 1. per day - - - .000167
- 2. per month - - .005
- 3. per year - - .06

I hereby certify that the above statement is correct and just and that payment has not yet been received by this Office.
PREPARED BY:

CERTIFIED BY:

Please remit payment to authorized NIA Collectors. If payment is made by check or Money Order it should be drawn in favor of the National Irrigation Administration.

* Surcharge on 1st amortization P3,289.36
** 1st amortization
Principal on 2nd amortization 1,946.96
5,236.32

$$P3,289.36 \times 6\% = \underline{P197.36}$$

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BILL AND STATEMENT OF ACCOUNT

Project No. _____

Location _____

Bill No. _____

Date: _____

(Pump Recipient) _____

(ADDRESS) _____

PARTICULARS

AMOUNT

() Interest

() Surcharge

Amortization No. _____

Period Covered

Amount

TOTAL CHARGES THIS BILL (71-9) - - -

ADD: Unpaid Principal/Amortization - - -

TOTAL AMOUNT DUE - - -

Surcharge) will be paid after the due the following rate:

..... .000334
010
12

I hereby certify that the above statement is correct and just and that pay-
 s not yet been received by this Office.

CERTIFIED BY: _____

Please remit payment to authorized NIA Collectors. If payment is made by
 check or Money Order it should be drawn in favor of the National Irriga-
 Administration.