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

And the second second

MC # <u>32</u>, s. 1977

MEMORANDUM CIRCULAR

REGIONAL IRRIGATION DIRECTORS; PROVINCIAL ENGINEERS; CHIEF; CRPORATE ACCOUNTANT; REGIONAL ACCOUNTANTS; ACCOUNTING AND BILLING CLERKS AND ALL OTHERS CONCERNED National Irrigation Administration

SUBJECT

Guidelines in the Computation and Billing of Amounts Due on Pump Amortization and the Proper Use of the Revised Record of Amortization, Amending MC # 54, s. 1974 and MC # 42, s. 1975.

Attached are guidelines in the computation of pump amortization, bill preparation and the proper use of the revised record of amortization which shall take effect immediately. Illustrative examples on the subject matter are included for your easy reference.

All previous instructions and memoranda inconsistent herewith are hereby amended or revoked accordingly.

Please be guided accordingly.

(SGD.) ALFREDO L. JUINIO Administrator

June 21, 1977

GUIDELINES IN THE COMPUTATION AND BILLING OF PUMP AMORTIZATION

- I Basis of Determining Amount Due:
 - 1 Principal Constitutes the total cost of the pumpset. Refer to the Schedule of Amortization.
 - 2 Interest Product of Factors PRT, where:

P = Outstanding Principal

R = Rate of Interest

T = Period of Time

Time is reckoned from <u>date of last payment</u> or <u>date</u> when last billing for interest was made whichever is later.

3 - Surcharge - Computed by multiplying the <u>amount due</u> with the <u>rate of surcharge</u> and the <u>time</u> <u>period</u> reckoned from the corresponding due dates as shown in the schedule of amortization.

II - Basis for Billing:

1 - Principal

- a) Release Paper
- b) Final Project Cost
- 2 Amortization Interest and Surcharge
 - a) Record of Amortization
- III Bill Forms to be Used:
 - 1. Form A This Form shall be used in billing the Principal Cost of the Pump Set. See Annex A.
 - 2. Form B This Form shall be used in billing <u>Amortization</u> <u>Interest</u> and <u>Surcharge</u> for pump set subject to <u>6% surcharge</u> per annum. See Annex B.
 - 3. Form C This Form shall be used in billing <u>amortization</u> <u>Interest</u> and <u>surcharge</u> for pumpset subject to 12% surcharge per annum. See Annex C.
 - IV What and When to Bill:

1 - Principal -

- Immediately after pumpset is released. See illustrative example I.
- 2 Amortization Interest
 - a) Immediately as the amortization falls due (on the due date per schedule). See illustrative examples 2, 4, 5 and 6.
 - b) Immediately after every payment of amortization is made in between due dates. See illustrative examples 3 and 7.
- 3 Surcharge on Overdue Amortization
 - a) Immediately on the next amortization due date. See illustrative example 6.

b) Immediately after payment of surcharge is made in between due dates. See illustrative examples 3 and 7.

V. - Structure of Bill Number:

Bills shall be numbered in one series for each <u>calendar</u> year and for each fund. The structure of the <u>Bill Number</u> shall be as follows:

107 - 116 - 1 - 77 (P)	
· · · · ·	That which is being billed: (P) for principal (I) for interest and (S) for surcharge
	Calendar Year
	First bill issued under the particular fund during the calendar year
	PIO Code, Pangasinan PIO (per MC # 50, s. 1975)
i	Fund Code

VI - Application of Payment of Pump Amortization:

Payment of pump amortization should be applied in the following order: surcharge, interest and principal. As an example assume that a pump recipient pays today the amount P2,000.00. As of today the record of amortization shows that he has balances for surcharge and interest in the amount of P250.00 and P750.00, respectively. Said payment shall be applied as follows:

Surcharges	-	₽ 250.00
Interests	-	750.00
Principal	-	1,000.00
Total Amount Paid		-P2.000.00

If the amount paid is P800.00, the application of this payment is as follows:

Surcharge	-	₽ 250,00
Interest	-	550.00
Principal	-	
Total Payment	-	800.00

- VII Distribution of Copies of Bills:
 - 1 Original To pump recipient
 - 2 Duplicate attached to the Original Monthly Summary of Bills Rendered - To Regional Accounting Office
 - 3 Triplicate Office File
 - 4 Quadruplicate To Cashier/Collecting Officer or Bill Collector of the Provincial Irrigation Office

Bills prepared for amortization interest and surcharges already paid shall be distributed as above except the original copy which should be retained for file instead of giving it to the pump recipient as in Cases C, D and Bills under these particular cases are prepared only for purposes of posting to the corresponding records of amortization and to be included in the Summary of Bills Rendered for the month to be submitted to the Regional Accounting office. The <u>amounts due previously billed</u> and <u>total</u> <u>amount due</u> should not necessarily be indicated in these bills as amortization interests/surcharges being billed have already been paid as in cases C, D and G of the attached illustrative example.

3 -

VIII - <u>Record of Amortization</u> (See Revised Form attached)

This serves as a subsidiary ledger of accounts receivable for irrigation pumps and at the same time an official record of individual pump recipient. Being a public document, it should be kept and maintained properly and should always be updated. All bills and payments made for the month should be properly posted to the corresponding records of amortization every end of the month.

IX - Schedule of Amortization (Sample form attached)

This serves as a guide to pump recipients in the payment of the yearly amortization. This schedule is applicable only when amortization payments are made regularly on the scheduled due dates. Where a pump recipient fails to pay his yearly amortization, the succeeding amortization interest shall be based on the outstanding principal balance, as in Case F, since the Schedule of Amortization was temporarily rendered inoperative until such time that the pump recipient shall have updated his payment as per schedule. In such case, the original amortization interest and amount due for that particular amortization shown in the amortization schedule in the record of amortization should be corrected by crushing the original amortization interest and amount due and indicate above them the corrected amounts. This is for the purpose of easily determining the correct amount due which shall be used as basis in the computation of surcharge in case said amortization becomes overdue. Amount due for a particular amortization consists of the amortization interest and principal pertaining to said amortization. See attached record of amortization for the illustration.

X - Attached are illustrative examples on the computation of amortization due, on bill preparation and on the proper use of the revised record of amortization for irrigation pump amortization. Illustrative Example

1 - September 18, 1973

a) Bill # 403-909-100-74 (P)

Issued to Mr. Juan Mariano for the release of pumpset with Project No. 403-1-4-65 SW under Fund 403 to be installed at Camiling, Tarlac, broken down as follows (See Case A attached) :

Engine	- ₱13,800.00
Pump (Fund 205)	- 10,000.00
Accessories	•
(Fund 205)	- 2,000.00
Incidental	- 1,100.00
Total Cost	- ₽ <u>26,900,00</u>

b) O.R. #210035 dated 9-18-73

Issued to pump recipient corresponding to the 10% down payment in the amount of \$2,690.00. Balance is payable in ten (10) equal yearly amortization at 6% interest and 6% surcharge per annum.

2 - September 18, 1974

Bill #403-909-75-75(1) issued for the interest due corresponding to the first amortization in the amount of P1,452.60. See Case B for the bill.

3 - March 18, 1975

a) Bill #403-909-95-75(1) (S) issued for surcharge on the lst amortization due which was delayed for 6 months from 9-18-74 to 3-18-75 in the amount of ₱98.68 (₱3,289.36 x .03) and amortization interests for 6 months pertaining to the 2nd amortization from 9-18-74 to 3-18-75 in the amount of ₱726.30 (₱24,210.00 x .03). Bill is prepared on account of the payment made in Letter (b) below. See Case C for the bill.

b) O.R. #22015 dated 3-18-75

Issued for payment of the first amortization interest and surcharges in the amount of P4,114.34 applied as follows:

Surcharge (6 mos.)	- ₱ 98.68
Interest	- 2,178.90 (1,452.60 ≠ 726.30)
Principal	- <u>1,836.76</u>
Total Amount Paid	- ₽4,114 . 34

4 - September 18, 1975

a) Bill No. 403-909-45-76(1)

Issued for the interest due corresponding to the 2nd amortization in the amount of P671.20 for 6 months from 3-18-75 to 9-18-75 ($P22.373.24 \times .03 \pm P671.20$). Bill is prepared on account of the payment made in Letter (b) below. See Case D for the bill.

b) O.R. No. 25126 dated 9-18-75 Issued for payment of the 2nd annual amortization in the amount of P2,618.16 applied as follows: Interest (6 mos. from latest payment) - ₱ 671.20 Principal - 1,946.96

₽2,618.16

Total Amount Paid

1

Bill No. 403-909-56-76(1) issued for interest due corresponding to the 3rd emortization emounting to P1.225.58. See Case E for the bill.

6 - September 18; 1977

5 - September 18, 1976

Bill # 403-909-65-77 (1) (S) issued for interest due corresponding to the 4th amortization and one year surcharge on the third amortization as follows: (See Case $\overline{}$)

Surcharge on 3rd amortization	
for one year (\$3,289.36 x .06)	- ₽ 197.36
Interest (4th Amortization)	- 1,225.58
Total Amount of Bill	- 1,422.94

7 - December 18, 1977

- a) Bill No. 403-909-67-77 (1)(S)
 - Issued for additional surcharge imposed on the third amortization ($\mathbb{P}3,289.36 \times .015 = \mathbb{P}49.34$) and 4th amortization ($\mathbb{P}3,413.19 \times .015 = 51.20$) for a total of $\mathbb{P}100.54$ ($\mathbb{F}49.34 \neq 51.20$) for 3 months and additional interest for 3 months on outstanding principal from 9-18-77 to 12-18-77 in the amount of $\mathbb{P}306.39$ ($\mathbb{P}20,426.28 \times .015$). Bill is prepared on account of the payment made in Letter (b) below. See Case G for the bill.
- b) O.R. No. 37218 dated 12-18-77

Issued for payment of third amortization (updated) including additional surcharges in amount of F5,119.23 applied as follows:

Surcharges:	B <u>ill</u> #403-909-65-77(S)	- ₽ 197.36
-	403-909-67-77(1) (s)	- 100.54
Interest :	Bill #403-909-56-76(1)	- 1,225.58
	403-909-65-77(1) (S) 403-909-67-77(1) (S)	- 1,225.58
	403-909-67-77(1) (S)	- 306.39
Principal :	(Third Amortization)	- 2,063.78
	Total Amount Paid	- P5,119.23

-2-

	Annex - A Form "A"
Project No.	Bill No.
Location	Date
TO:(Pump Recipient)	(Address)
PARTICULARS	: AMOUNT
1. Pump Fund	:
2. Engine Fund	1
3. Accessories Fund	. :
4. Incidental Charges -	
TOTAL CHARGES THIS BILL (71-9)	:
LESS% down payment	•
O.R. No. Date Amount	:
	1
BALANCE ON PRINCIPAL	•
	•
I hereby certify that the above statement and that payment has not yet been received by th	-
PREPARED BY:	ERTIFIED CORRECT:

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.

۰.			· · ·	•	,		
				An	nex – B		
	-		•		F	orm "B"	1
	-						
				•			
		BILL AND ST	ATEMENT OF	ACCOUNTS			
Projec	t No.			B111 N	lo		
Locati		•		Dat	e:		
E O 1	· .						
	(Pump Recipient)	·			(Add	res	в)
	PARTICUI	LARS		1	A M	ου	N T
	(x) Interest			: .	•		
	() Surcharge			:			
Amorti		Covered	Amount				
				:			
	TOTAL CHA	RGES THIS BI	LL (71-9)	•			b ,
	ADD: Amounts Due Prev	iously Bille	d	:			
NOTE :	Penalty (surcharge) TO will be charged if	PAL AMOUNT D	UE	:			
	paid after the due date using the			:			
	following rate			:			
	1. per day			:	•		
	2. per month	•06		t .			
ť	I hereby certify th hat payment has not yet				ect and	just e	nđ
PREP	ARED BY:		CERTIFI	ED 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.

.. ..

		\odot					
`.			*18-1				
			Annex				
			•	Fo:	rm "C"		
-	· · ···						
	BILL AND STATEME	YT OF ACCOUNTS	3				
Project No.		Bill No.					
Location :		Date	:				
r o :					•••••		
(Pump Recipient	;) .		(Ać	ldr	0-8 8)	
PARTI	CULARS		A	M	0 U	N	Ť
T		•	A	<u> </u>			~
() Interest		:					
() Surcharge		:					
-	a						
Amortization No. P	eriod Covered	Amount					
Amortization No. P	Period Covered	Amount					
Amortization No. E	eriod Covered	<u>Amount</u> :					
		\$					
	<u>Period Covered</u> HARGES THIS BILL	\$					
TOTAL CH		: : (71-9))					
TOTAL CH ADD: Amounts Due Pr TOTAL AM	ARGES THIS BILL	: : (71-9))					
TOTAL CH ADD: Amounts Due Pr TOTAL AM NOTE: Penalty (surcharge) will be	HARGES THIS BILL reviously Billed . AOUNT DUE	: : (71-9))					
TOTAL CH ADD: Amounts Due Pr TOTAL AM NOTE: Penalty (surcharge) will be charged if paid after the du	HARGES THIS BILL reviously Billed . AOUNT DUE	: : (71-9))					
TOTAL CH ADD: Amounts Due Pr TOTAL AM NOTE: Penalty (surcharge) will be charged if paid after the du late using the following rat L. per day000334	HARGES THIS BILL ceviously Billed - AOUNT DUE	: : (71-9))					
TOTAL CH ADD: Amounts Due Pr TOTAL AM NOTE: Penalty (surcharge) will be charged if paid after the du late using the following rat L. per day000334 2. per month010	HARGES THIS BILL ceviously Billed - AOUNT DUE	: : (71-9))					
TOTAL CH ADD: Amounts Due Pr TOTAL AM NOTE: Senalty (surcharge) will be charged if paid after the du late using the following rat L. per day000334 2. per month010	HARGES THIS BILL ceviously Billed - AOUNT DUE	: : (71-9))					
TOTAL CH ADD: Amounts Due Pr TOTAL AM NOTE: Penalty (surcharge) will be charged if paid after the du late using the following rat L. per day000334 2. per month010 3. per year12 I hereby certify that	HARGES THIS BILL reviously Billed AOUNT DUE te:	: (71-9)) - : : : nent is corre	ct and	just	and		
TOTAL CH ADD: Amounts Due Pr TOTAL AM NOTE: Penalty (surcharge) will be charged if paid after the du late using the following rat L. per day000334 2. per month010 3. per year12 I hereby certify that that payment has not yet bee	HARGES THIS BILL reviously Billed AOUNT DUE te:	: (71-9)) - : : : nent is corre	ς	just	and		
TOTAL CH ADD: Amounts Due Pr TOTAL AM NOTE: Penalty (surcharge) will be charged if paid after the du date using the following rat 1. per day000334 2. per month010 3. per year12 I hereby certify that that payment has not yet bee PREPARED BY:	HARGES THIS BILL reviously Billed AOUNT DUE te te: t t the above states en received by th	: (71-9)) - : : : : ment is corre- is Office. CERTIFIED B	¥:	•			
TOTAL CH ADD: Amounts Due Pr TOTAL AM NOTE: Penalty (surcharge) will be charged if paid after the du late using the following rat L. per day000334 2. per month010 3. per year12 I hereby certify that that payment has not yet bee PREFARED BY:	HARGES THIS BILL reviously Billed MOUNT DUE te te: to above states to authorized NI rder, it should b	: (71-9)) - : : : ment is corre- is Office. CERTIFIED B A Collectors.	Y: If: p:	aymen	t is m	ade	
TOTAL CH ADD: Amounts Due Pr TOTAL AM NOTE: Penalty (surcharge) will be charged if paid after the du date using the following rat 1. per day000334 2. per month010 3. per year12 I hereby certify that that payment has not yet bee PREPARED BY:	HARGES THIS BILL reviously Billed MOUNT DUE te te: to above states to authorized NI rder, it should b	: (71-9)) - : : : : : : : : : : : : :	Y: If: p:	aymen	t is m		

Project No.	- 403-1-4-65-SW		
Location	- Camiling, Tarlac		
Pump Recipient	- Mr. Juan Mariano		

Cost of Pump Set	P26,900.00
Less: Downpayment OR #210035 9/19/73	2,690.00
Balance	\$24.210.00

SCHEDULE OF AMORITIZATION

	DUE DATE	:	AMOUNT	:	APPLIED TO INTEREST	:	APPLIED TO FRINCIPAL	• 8	PRINCIPAL BALANCE	
	9-18-74	:	13, 289.36	:	F1,452.60	:	F1,836.76	:	422,373.24	
	9-18-75	:	3,289,36	:	1,342.40	:	1,946.96	:	20,426.28	
	9-18-76	:	3,289.36	:	1,225.58	• •	2,963.78	ż	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	t	2,458.00	:	11,398.03	
	9-18-00	:	3,289.36	:	683.88	:	2,605.48	:	8,792.55	
	9-18-81		3,289.36	:	521.55	:	2,767.81	. :	74 • 024 • 74	
	9-18-82	:	3,289.36	:	361.48	:	2,897.88	t	3,126.86	
	9-18-83	:,	3,314.47	:	187.61	:	3,126.86	:	-d -	
	•									

					Form "A"
				•	
				••••••••••••••••••••••••••••••••••••••	
					Case A
roject No.	403 -1- 4-65- s	Ň		Bill No.	403-909-100-74 (P)
ocation :	Camiling, Tar	Lac	4 •	Date:	September 18, 1973
0:	JUAN MARIANO			11-м а	Salamat, Proj. 4, Q.C.
	(Pump Recipation	nt)		(]	Salamat, Proj. 4, Q.C. Address)
	PAR	TICUL	A R S	2	AMOUNT
• Incident	al Charges TOTAL CH	- ARGES THIS	2,000.00 $ 1,100.00$ $=$	2 :	P26,900.00
LESS	10 % down pay	ment		:	
<u>0.</u> R	. No. Da	te	Amount	1	
	035 9/1	8/73	P2,690.00	1	2,690.00
210		BALANCE	ON PRINCIPAL		P24,210.00
210					
			above statement	,	t and just and that
	-	-	ad hy this Office		
	t has not yet b	-	ed by this Office CERTIFIED H		
baamen	t has not yet b	-	·		

1.74

•

•

:

TO make an ANTAR
Form "B"
Case B

BILL AND STATEMENT OF ACCOUNTS

Project No403-1-4-65 SW	B111 No. 403-909-75-75 (1)
Location : <u>Camiling, Tarlac</u>	Date: September 18, 1974
TO : Juan Mariano (Pump Recipient)	<u>lu M. Salamat, Froject 4, Q.C.</u> (Address)
PARTICULARS	t
(X) Interest	8
() Surcharge	:
Amortization No. Period Covered Amount	
I 9-18-73 to 9-18-74 P1,452.60(1)	: P1,452.60
TCTAL CHARGES THIS BILL (71-9)	: 1,452.60
ADD: Amounts Due Previously Billed	1,836,76
NOTE: Penalty (surcharge) TOTAL AMOUNT DUE	: 3,289,36
will be charged if paid after the due	:
date using the following rate:	:
1. per day	:
- ·	

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

14

	Annex B
	Form "B"
	Case C
BILL AND STATEMENT OF ACCOUNT	

Project N	θ.	403-1-4-65 SW	Bill No. <u>403-909-95-75(1) (s)</u>
Location	:	Camiling, Tarlac	Date: <u>March 18, 1975</u>
TO	:	<u>Juan Hariano</u> (Pump Recipient)	<u>Ци M. Salamat, Proj. 4, Q.C.</u> (Address)

PARTICULARS	AMOUNT
(x) Interest	:
(x) Surcharge	:
Amortization No. Period Covered Amount	:
19-18-74 to 3-18-75P 98.68 (s)29-18-74 to 3-18-75726.30 (1)	: <u>F 824.98</u>
TOTAL CHARGES THIS BILL (71-9)	624.98
ADD: Amounts Due Previously Billed	:
NOTE: Penalty (surcharge) TOTAL AMOUNT DUE- will be charge 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 statements 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.

/ads...

			A
			Annex B
			Form "B"
	······································	······································	•
	·		
·			Case D
	BILL AND STATEMENT OF ACCOU	INTS	
rojec	t No. 403-1-4-65 SW	B111	No. 1403-909-45-76(1)
locati	on : <u>Camiling, Tarla</u>	Dat	e: <u>September 18; 1975</u>
0 0	: Juan Mariane (Pump Recipient)	<u>14 M.</u>	Salamat, Proj. 4, Q. 04 (A d d r a s s)
	PARTICULARS	1	AMOUNT
	(x) Interest	1	
	() Surcharge	:	
morti	zation No. Period Covered Amount	1	
	2 3-18-75 to 9-18-75 Pi(1.20(1)	:	P 671.20
	TOTAL CHARGES THIS BILL (71-9)	ŧ	• 71. 20
	ADD: Amounts due Previously Billed	. :	-
NOTE :		:	
	will be charged if paid after the due	:	
	date using the	•	
	following rate:	•	
	1. per day $$:	
	3. per year 06	:	
	I hereby certify that the above statements :	is corr	eot and just and
	that payment has not yet been received by this (
	PREPARED BY: CERTIF:	IED BY:	· · ·

Administration.

	í Annex B
	Form "B"
	Case E
BILL. AND STATEMEN	T OF ACCOUNTS
Project No. 403-1-4-55 SW	Bill No. 403-909-56-7•(1)
Location : <u>Camiling, Tarlao</u>	Date: September 13, 197
TO : Juan Mariano (Pump Recipient)	<u>14 Salamat St., Project 4, (</u> (Address)
PARTICULARS	: AMOUNT
- (x) Interest	İ
() Surcharge	:
Amortization No. Period Covered	Amount s
3 9-18-75 to 9-18-76 P1	,225.58(1) :
TOTAL CHARGES THIS BILL (71-9)	: <u>P1,225.58</u>
ADD: Amounts Due Previously Billed	<u> </u>
NOTE: Penalty (surcharge) TOTAL AMOUNT DUE	19,289.36
will be charged if paid after the due	
date using the	:
following rate:	:
following rate: 1. per day000167 2. per month005	•

I hereby certify that the above statements 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.

			Fo	cw nBu	
			Ca	30 F	
	BILL AND ST.	ATERIENT OF ACCOU	NTS		
Project No: <u>403</u> -	1-4-65-SW		Bill No.	<u>_403-909-65-77(1)(</u>	(s)
Lecation : <u>Cami</u>	ling, Tarlao		Dates	September 18, 197	7
	Mariano		14 M. S	Salamat, Proj. 4. Q	C
(Pun	p Recipient)			(Address)	,
	PARTICULAI	R S	.	AMOUNT	
(x) inte	rest		:	-	
() Surc	harge		:		
Amortization No:	Period Covered	Amount	:		
3 4	9-18-76 to 9-18-77	P 197.36(s)	:		
	9-18-76 te 9-18-77	1,225.58(1)	: -	<u></u>	
	TOTAL CHARGES THIS BILL	6 (71-9)	: 1	L.422.94	
ADD :	Amounts Due Previous.	ly Billed	ا عسر و	5,476,97	
	TOTAL AMOUNT DU	6	. <u>P</u>	899.91	
NOTE :	-1		-		
Penalty (sur will be char			1		
pald after t date using t	che due		:		
following re			•		
1. per day	 .0001_67		t		
2. per mont 3. per year	h •005		:		
>● her. λear			-		

PREPARED BY:

• ••

۴.

CERTIFIED BY:

.

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

BILL AND STATEMENT OF ACCOUNTS roject No. <u>403-1-4-35-SW</u> Bil coation : <u>Camiling, Tarlac</u> D a	Annex B Form "B" Case G 1 No. <u>403-909-57-77(1)</u> t e: <u>December 18, 19</u> Salamat St., Project 4, (A d d r e s s) A M O U N T
roject No. <u>403-1-4-55-SW</u> boation : <u>Camiling, Tarlac</u> 0 <u>Juan Mariano</u> PARTICULARS <u>PARTICULARS</u> : (x) Interest (x) Surcharge <u>mortization No.</u> <u>Period Covered</u> <u>Amount</u> <u>3 & h</u> <u>5 9-18-77 to 12-18-77 Pl00.5h(s)</u> <u>5 9-18-77 to 12-18-77</u>	Case G 1 No. <u>403-909-57-77(1)</u> t e: <u>December 18, 19</u> Salamat St., Project 4, (A d d r e s s)
roject No. <u>403-1-4-55-SW</u> boation : <u>Camiling, Tarlac</u> 0 <u>Juan Mariano</u> PARTICULARS <u>PARTICULARS</u> : (x) Interest (x) Surcharge <u>mortization No.</u> <u>Period Covered</u> <u>Amount</u> <u>3 & h</u> <u>5 9-18-77 to 12-18-77 Pl00.5h(s)</u> <u>5 9-18-77 to 12-18-77</u>	1 No. <u>403-909-67-77(1)</u> te: <u>December 18, 19</u> <u>Salamat St., Project 4,</u> (Address)
roject No. <u>403-1-4-55-SW</u> boation : <u>Camiling, Tarlac</u> 0 <u>Juan Mariano</u> PARTICULARS <u>PARTICULARS</u> : (x) Interest (x) Surcharge <u>mortization No.</u> <u>Period Covered</u> <u>Amount</u> <u>3 & h</u> <u>5 9-18-77 to 12-18-77 Pl00.5h(s)</u> <u>5 9-18-77 to 12-18-77</u>	1 No. <u>403-909-67-77(1)</u> te: <u>December 18, 19</u> <u>Salamat St., Project 4,</u> (Address)
roject No. <u>403-1-4-55-SW</u> boation : <u>Camiling, Tarlac</u> 0 <u>Juan Mariano</u> PARTICULARS <u>PARTICULARS</u> : (x) Interest (x) Surcharge <u>mortization No.</u> <u>Period Covered</u> <u>Amount</u> <u>3 & h</u> <u>5 9-18-77 to 12-18-77 Pl00.5h(s)</u> <u>5 9-18-77 to 12-18-77</u>	1 No. <u>403-909-67-77(1)</u> te: <u>December 18, 19</u> <u>Salamat St., Project 4,</u> (Address)
roject No. <u>403-1-4-55-SW</u> boation : <u>Camiling, Tarlac</u> 0 <u>Juan Mariano</u> PARTICULARS <u>PARTICULARS</u> : (x) Interest (x) Surcharge <u>mortization No.</u> <u>Period Covered</u> <u>Amount</u> <u>3 & h</u> <u>5 9-18-77 to 12-18-77 Pl00.5h(s)</u> <u>5 9-18-77 to 12-18-77</u>	1 No. <u>403-909-67-77(1)</u> te: <u>December 18, 19</u> <u>Salamat St., Project 4,</u> (Address)
roject No. <u>403-1-4-55-SW</u> boation : <u>Camiling, Tarlac</u> 0 <u>Juan Mariano</u> PARTICULARS <u>PARTICULARS</u> : (x) Interest (x) Surcharge <u>mortization No.</u> <u>Period Covered</u> <u>Amount</u> <u>3 & h</u> <u>5 9-18-77 to 12-18-77 Pl00.5h(s)</u> <u>5 9-18-77 to 12-18-77</u>	te: <u>December 18, 19</u> Salamat St., Project 4, (Address)
Desition : Cemiling, Tarlac Desite 0 : Juan Mariano 14 PARTICULARS 14 (x) Interest 1 (x) Surcharge 1 mortization No. Period Covered Amounts 9-18-77 to 12-18-77 P100.51(s) 5 9-18-77 to 12-18-77 906.39(1) TOTAL CHAUGES THIS BILL (71-9) 1 ADD: Amounts Due Previously Billed 1 OTE: Penalty (surcharge) TOTAL AMOUNT DUE will be charged if 1 paid after the due 1 date using the 1 following rate: 1 . per day	te: <u>December 18, 19</u> Salamat St., Project 4, (Address)
0 * Juan Mariano (#Pump Recipient) 11/2 PARTICULARS : (x) Interest : (x) Surcharge : mortization No. Period Covered Amount : 3 & h 9-18-77 to 12-18-77 5 9-18-77 to 12-18-77 9 100.54(s) 6 10.10000000000000000000000000000000000	Salamat St., Project 4, (Address)
FARTICULARS FARTICULARS (x) Interest (x) Surcharge mortization No. Period Covered Amount 3& h 9-18-77 to 12-18-77 9-18-77 to 12-18-77 9-18-77 to 12-18-77 900.54(s) 5 9-18-77 to 12-18-77 900.54(s) 100.54(s) 100.54(s) 100.54(s) 100.54(s) 100.54(s) 100.54(s) 100.54(s) 100.54(s) 110.55 120.54(s) 120.54(s) 120.54(s) 120.54(s) 120.54(s) 120.77 120.77 120.77 120.77 120.77 120.77 120.77 120.77 120.77 120.77 120.77 120.77 120.77 120.77 120.77 120.77 120.77 <td< th=""><th>(Address)</th></td<>	(Address)
FARTICULARS FARTICULARS (x) Interest (x) Surcharge mortization No. Period Covered Amount 3& h 9-18-77 to 12-18-77 9-18-77 to 12-18-77 9-18-77 to 12-18-77 900.54(s) 5 9-18-77 to 12-18-77 900.54(s) 100.54(s) 100.54(s) 100.54(s) 100.54(s) 100.54(s) 100.54(s) 100.54(s) 100.54(s) 110.55 120.54(s) 120.54(s) 120.54(s) 120.54(s) 120.54(s) 120.77 120.77 120.77 120.77 120.77 120.77 120.77 120.77 120.77 120.77 120.77 120.77 120.77 120.77 120.77 120.77 120.77 <td< td=""><td>(Address)</td></td<>	(Address)
<pre>(x) Interest : (x) Surcharge : mortization No. Period Covered Amount : 3 & 4 9-18-77 to 12-18-77 Plo0.54(s) : 5 9-18-77 to 12-18-77 306.39(1) TOTAL CHANGES THIS BILL (71-9) ADD: Amounts Due Previously Billed : OTE: Penalty (surcharge) TOTAL AMOUNT DUE : Will be charged if pad after the due date using the following rate: 1. per day005 ;</pre>	AMOUNT
<pre>(x) Interest : (x) Surcharge : mortization No. Period Covered Amount : 3 & 4 9-18-77 to 12-18-77 Plo0.54(s) : 5 9-18-77 to 12-18-77 306.39(1) TOTAL CHANGES THIS BILL (71-9) ADD: Amounts Due Previously Billed : OTE: Penalty (surcharge) TOTAL AMOUNT DUE : will be charged if pad after the due date using the following rate: 1. per day005 : </pre>	AMOUNT
<pre>(x) Surcharge : nortization No. Period Covered Amount : 3 & 1: 9-18-77 to 12-18-77 Plo0.51(s) : 5 9-18-77 to 12-18-77 Plo0.51(s) : 7 9-18-77 to 12-18-77 306.39(1) TOTAL CHANGES THIS BILL (71-9) ADD: Amounts Due Previously Billed : 0TE: Penalty (surcharge) TOTAL AMOUNT DUE : will be charged if paid after the due date using the : 1. per day</pre>	
mortization No.Period CoveredAmount3 & 19-18-77 to 12-18-77P100.51(s)59-18-77 to 12-18-77306.39(1)TOTAL CHANGES THIS BILL (71-9)ADD: Amounts Due Previously BilledOTE: Penalty (surcharge)TOTAL AMOUNT DUEwill be charged ifpaid after the duedate using thefollowing rate:1.per day0001672.per month005	
3 & 4 9-18-77 to 12-18-77 P100.54(s) : 5 9-18-77 to 12-18-77 306.39(1) TOTAL CHANGES THIS BILL (71-9) ADD: Amounts Due Previously Billed : OTE: Penalty (surcharge) TOTAL AMOUNT DUE will be charged if paid after the due date using the following rate: 1. per day0001.7 2. per month005	
5 9-18-77 to 12-18-77 306.39(1) TOTAL CHANGES THIS BILL (71-9) ADD: Amounts Due Previously Billed OTE: Penalty (surcharge) TOTAL AMOUNT DUE will be charged if paid after the due date using the following rate: 1. per day005 ;	
TOTAL CHANGES THIS BILL (71-9) ADD: Amounts Due Previously Billed i OTE: Penalty (surcharge) TOTAL AMOUNT DUE will be charged if paid after the due date using the following rate: 1. per day	Ph06.93
OTE: Penalty (surcharge) TOTAL AMOUNT DUE will be charged if : paid after the due : date using the : following rate: : 1. per day	P406.93
<pre>will be charged if paid after the due date using the following rate: 1. per day</pre>	-
paid after the due date using the following rate: 1. per day	
following rate: 1. per day	
1. per day0001.67 2. per month005 :	
2. per month095 :	
I hereby certify that the above statements is co	prrect and just and
that payment has not yet been received by this Office	•
PREPARED BY: CERTL	TED BY:
an a	
OTE: Please remit payment to authorized NIA Collectors.	