

CPG Irrig. Fee

REPUBLIKA NG PILIPINAS
PAMBANSANG PANGASIWAAN NG PATUBIG
(NATIONAL IRRIGATION ADMINISTRATION)
LUNGSOD NG QUEZON

M.C.# 62, s. 1977
(A/SO. MC #62-A, s. 1977)

MEMORANDUM CIRCULAR

TO : THE ASSISTANT ADMINISTRATORS; HEADS OF DEPARTMENTS AND STAFFS; REGIONAL IRRIGATION DIRECTORS, PROJECT MANAGERS; IRRIGATION SUPERINTENDENTS; PROVINCIAL IRRIGATION ENGINEERS, REGIONAL ACCOUNTANTS, SYSTEMS' CASHIERS, BILLING CLERKS AND ALL OTHER CONCERNED.
National Irrigation Administration

SUBJECT : Implementing Board Resolution No. 3122-77 dated September 8, 1977 giving a 10% discount to farmers for payment of irrigation fees on or before due dates.

In view of the desire of the President to reduce the cost of agricultural credit to farmer-borrowers and pursuant to LOI No. 571, it is informed that effective immediately, farmers who pay their irrigation fees on or before due date shall be entitled to 10% discount of the said fees.

Accounting Procedure for 10% Discount -

I - Payment of Irrigation Fees in Cash.
The bill collector shall reflect the 10% discount among others in the official receipt under the "Nature of Collection" column as additional accounting information in the following manner:

Amount of bill - - -	P 550.00
Less: 10% Discount	<u>55.00</u>
Net Amount Paid - -	<u><u>P 495.00</u></u>

In the above example, the net amount paid ₱495.00 as shown in the official receipt shall be reflected by the Cashier in the report of collection a debit to 70-400 account and a credit to 71-900 account. In order to facilitate the processing of reports of collections, a summary of discounts shall be shown at the bottom of the last sheet of the report indicating therein the official receipt number and date, the net amount paid and the amount of discount as in the following example:

Summary of Discount

<u>O.R. No.</u>	<u>Date</u>	<u>Amount of Discount</u>	<u>Net Amount Paid</u>
123456	10-1-77	₱55.00	₱495.00
TOTAL		₱ <u> </u>	₱ <u> </u>

On the basis of these additional information the billing clerk shall post the net amount paid and the discount to the corresponding irrigation fee register (IFR). The net payment of ₱495.00 including the kilogram equivalent of 450 kgs. shall be entered under the columns provided for such purpose in the "payment" caption of the IFR. As a deduction from billing, the discount both the peso value and kilograms equivalent shall be entered as negative (xx) entry under the "irrigation charges billing" caption of the IFR, like (₱55.00) and (50 kgs.). The words "10% discount" should be indicated correspondingly under the "reference" column of the IFR.

On the face of the report of collections submitted by the Systems Cashier, the regional accounting office makes the following accounting entry taking up the collection, discount and the corollary entry to take up income account which will be entered as usual in the Journal of Collections and Deposits:

FUND 101

70-400	-	₱ 495.00	
71-900	(55.00)		₱ 495.00
85-300	495.00	(55.00)	
91(56-100)			495.00

II - Payment of Irrigation Fees in Kind (Palay).

Payment of irrigation fees in palay and the 10% discount shall be posted to the IFR the same manner as in the above instruction for cash payment. However, the basis of posting is the NGA Summary of Discounts attached to the Abstract of Palay Purchased submitted by the NGA to the systems.

Based on these NGA reports submitted by the systems, the regional accounting office makes the following accounting entry in the journal voucher to take up payment of irrigation fees in kind and the discount:

FUND 101

71-300 NGA	-	₱ 495.00	
71-900			₱ 495.00

To take up payments of irrigation fees in kind to NGA based on the Abstract of Palay Purchased.

71-900	(₱ 55.00)		
85-300		(₱ 55.00)	

To take up the discount based on the NGA Summary of Discount.

For effective implementation of this Circular regarding payment of irrigation fee in kind (palay), you are hereby directed to coordinate with the NGA in your respective provinces/regions.

All orders and other issuances inconsistent herewith are hereby repealed or modified accordingly.

Regional Irrigation Directors, Project Managers and
Irrigation Superintendents should acknowledge immediately by
wire, mail or radio message receipt of this Circular.
Acknowledgement should be addressed to the Administrator.
Attention: Management Service Director.

Compliance herewith is enjoined.

(SGD.) ALFREDO L. JUINIO
Administrator

(SGD.) ARSENIO T. ALANO

For: EMMANUEL F. CAPINPIN
Corporate Auditor

Copy Furnished:

1. Regional Auditor
2. NGA Representative

December 5, 1977

REPUBLICA DE PILIPINAS
Pambansang Pambansang ng Pambansang
(NATIONAL IRRIGATION ADMINISTRATION)
MANILA

MC # 62-A, s. 1977

MEMORANDUM CIRCULAR

TO : THE ASSISTANT ADMINISTRATORS; HEADS OF DEPARTMENT
AND STAFFS; REGIONAL IRRIGATION DIRECTORS; PROJECT
MANAGERS; IRRIGATION SUPERINTENDENTS; PROVINCIAL
IRRIGATION ENGINEERS; REGIONAL ACCOUNTANTS; BILLING
CLERKS AND ALL OTHERS CONCERNED
National Irrigation Administration

SUBJECT : Addendum to MC # 62, s. 1977

Current irrigation charges paid before the effectivity date
of MC 62, s. 1977 are entitled to the 10% discount. The equiva-
lent 10% discounts shall not be refunded but shall instead be
applied to back accounts or to future irrigation charges if there
are no back accounts. The same procedure as in MC 62, s. 1977
shall be followed in the posting of these discounts to the cor-
responding IFRs. A list of said discounts which indicates the
amount of discount, official receipt number and date shall be
prepared by the Chief of System for submission to the regional
accounting division for booking up purposes.

Compliance herewith is enjoined.

(Sgt.) ALFREDO L. JUINIC
Administrator

December 22, 1977

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