

MEMORANDUM CIRCULAR

TO : ASSISTANT ADMINISTRATORS, DEPARTMENT HEADS,
REGIONAL IRRIGATION DIRECTORS, OPERATIONS
MANAGER, PROJECT MANAGERS, IRRIGATION
SUPERINTENDENTS, AND ALL OTHER CONCERNED
National Irrigation Administration

SUBJECT : SIMPLIFIED BILL AND STATEMENT OF ACCOUNT FORM
AND IRRIGATION FEE REGISTER (IFR)

For the irrigation users to easily understand their accounts presented in the bill, the present Bill and Statement of Account form is revised and simplified to give a clearer presentation of the irrigation user's account. This simplified form facilitates easy and speedy preparation, issuance and filing of bills. Like the Official Receipt, Acknowledgement Receipt and other accountable forms, the Bill and Statement Account shall be requisitioned from the Treasury Department, NIA Central Office and shall be issued to the irrigation user in numerical sequence. A forwarding note in local dialect explaining the account presented in the bill may be attached to the bill being sent to the irrigation user.

Also, the Irrigation Fee Register is revised and simplified containing only the important data needed and reduced to a handy and manageable size. With this simplified form, recording, posting and filing IFRs will be easier and faster saving space, time, effort and money.

The List of Billed Irrigation Fee Collectibles (LBIFC) prescribed under MC #25, S. 1981 (form attached) shall now be used, effective immediately, as basis in taking up irrigation service fee receivables in the accounting books instead of the usual Abstract of Summaries of Every Fifty Bills Rendered. The LBIFC shall be submitted to the Regional Accounting Division or NIA Controllershship Department (in the case of special projects) immediately after the end of every cropping season.

The following is an illustrative example on the use of the simplified Bill and Statement of Account form and the Irrigation Fee Register:

Assumption:

Lot Number - - - - - 212

Area - - - - - 3.5 hectares

Location - - - - - Division 1, Agno RIS,
Urdaneta, Pangasinan

Irrigation User - - - - - Juan dela Cruz

Address - - - - - Urdaneta, Pangasinan

Unpaid Old Irrigation Fees
including old penalties - - - - - P850.00

No Balance of In-Kind Account as of July 31, 1981

Deadline Dates:

Wet Season Crop - January 31
Dry Season Crop - July 31

1. Wet season crop, 1981 - Whole area of lot #212 fully irrigated and planted. Computation of current irrigation service fees to be billed: (See Annex 1)

3.5 has. - area irrigated and planted
 x 100 kgs. - rate per hectare (2 cavans x 50 kgs.)
350 kgs. - current irrigation service fees

2. Dry season crop, 1982 - Whole area of lot #212 fully irrigated and planted. Irrigation service fees for wet season crop, 1981 still unpaid.

Computation of current charges to be billed: (See Annex 2)

a) Current Irrigation Service Fees -

3.5 has. - area irrigated and planted
 x 150 kgs. - rate per hectare (3 cavans x 50 kgs.)
525 kgs. - current irrigation service fees

b) Current Penalties -

350 kgs. - unpaid irrigation service fees in kind
 x .06 - rate of penalty (6% from 1-31-82 to 7-31-82)
21 kgs. - penalty for 6 months at 1%/month

3. Wet season crop, 1982 - Whole area of lot #212 fully irrigated and planted. Irrigation service fees for dry season crop 1982 fully paid under OR #081534 dated May 10, 1982.

Computation for current irrigation service charge to be billed: (See Annex 3)

a) Current Irrigation Fees -

3.5 has. - area irrigated and planted
 x 100 kgs. - rate per hectare (2 cavans x 50 kgs.)
350 kgs. - current irrigation service fees

b) Current Penalties -

350 kgs. - unpaid irrigation service fees
 x .06 kgs. - rate of penalty (6% from 7-31-82 to 1-31-83)
21 kgs. - penalty for 6 months at 1%/month

4. March 5, 1983 - Overdue irrigation service fees in kind including past and current penalties as of this date paid in full under AR #218934.

Breakdown of charges paid: -

350 kgs. - unpaid irrigation service fees for wet season crop, 1981
 + 42 kgs. - past penalties (21 kgs. + 21 kgs.)
392 kgs. - charges due for wet season crop, 1981

350 kgs. - unpaid irrigation service fees for wet season crop, 1982
 + 3.5 kgs. - current penalties (350 x .01 for 1 month delay from 1-31-83 to 3-5-83)
353.5 kgs. - charges due for wet season crop, 1982

392 kgs. - due for wet season crop, 1981
 + 353.5 kgs. - due for wet season crop, 1982
745.5 kgs. - Total irrigation service fees and penalties

NOTE: For accounting purposes a bill shall be prepared for the current penalties of 3.5 kgs. computed above to be posted to the corresponding IFR and to be included later in the List of Billed Irrigation Fee Collectibles. Said bill shall no longer be issued to the irrigation user as it is already paid. See Annex 4 for the preparation of the bill.

Except for the List of Billed Irrigation Fee Collectibles which shall be effective immediately, the use of the simplified IFR and revised Bill and Statement of Account forms shall take effect on the specific date to be announced later by this Office. To determine therefore the total NIA requirement for Bill and Statement of Account and IFR Forms, all Irrigation Superintendents/Heads of Systems are required to submit immediately the number of bill forms needed for one calendar year (wet and dry season crops) and the number of IFRs needed in their respective systems.

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


FIORELLO R. ESTUAR
Administrator

March 17, 1992

Republika ng Pilipinas
PAMBANSANG PANGASIWAAN NG PATUBIG
(National Irrigation Administration)
AGNO River Irrigation System
Urdaneta, Pangasinan
BILL AND STATEMENT OF ACCOUNT

BILL NO. 000181As of Wet Season Crop Ending January 31, 1982

JUAN DELA CRUZ

Urdaneta, Pangasinan

(Name and Address of Landowner/Lessee/Beneficiary)

Lot

No.: 212District/Division/Zone: 1

P A R T I C U L A R S

: AMOUNT IN KILOGRAM

Current Irrigation Fees this Cropping Season:

Area Irrigated & Planted in Hectare
3.5 has.

Rate per Hectare in Kg.
100 kgs. net wt.

: 350 kgs. net wt.

STATEMENT OF ACCOUNT

Current Irrigation Fees this Cropping Season - - - - - : 350 kgs. net wt.

Add: Current penalties on unpaid irrig. fees of past cropping seasons: :

Unpaid Irrig. Fees Kgs.	No. of Months Delay Mos.	Penalty at 1% per Month %	
Total this bill - - - - -			: <u>350 kgs. net wt.</u>
Add: Unpaid irrig. fees in kind of past cropping seasons including past penalties - - - - -			: <u>kgs. net wt.</u>
Total Irrigation Fees in Kind Due as of this cropping season - - - - -			: <u>350 kgs. net wt.</u>
Total Unpaid Old Irrig. Fees (Old rate-prior to July 1, 1975) - - - - -			: <u>P 850.00</u>

kgs. net wt.

: 350 kgs. net wt.

kgs. net wt.

: 350 kgs. net wt.

P 850.00

PREPARED BY:

APPROVED BY:

Billing Clerk

Irrig. Supt./Head of System

NOTE:

1. Please pay your current irrigation fees on or before Jan. 31, 1982 to avail of the 10% discount and to avoid the incurrence of 1% penalty a month after the deadline specified above. Please pay also your back accounts so as not to incur further penalties.
2. Your account may be paid in palay or in equivalent cash based on the current prevailing government support price at the time of payment. Now, the government support price of palay per kilogram is P 1.55 so that, if you wish to pay in cash now, the cash equivalent of your current irrigation fees is P542.50 (350 kgs. x P1.55/kg.) and your total unpaid irrigation fees in kind due is P542.50 (350 kgs. x P1.55/kg.). Please take note that the specified cash equivalents change whenever the government support price changes at the time you pay. Aside from this you still have unpaid old account of P 850.00.
3. Please specify bill and lot numbers when making payment.
4. If you have any problem with your account and our services, please feel free to see us in our office.

Republika ng Pilipinas
PAMBANSANG PANGASIWAAN NG PATUBIG
(National Irrigation Administration)
AGNO River Irrigation System

Urdaneta, Pangasinan

BILL AND STATEMENT OF ACCOUNT

BILL NO. 004520

As of Dry Season Crop Ending July 31, 1982

JUAN DELA CRUZ

Urdaneta, Pangasinan

(Name and Address of Landowner/Lessee/Beneficiary)

Lot

No.: 212

District/Division/Zone: 1

P A R T I C U L A R S

: AMOUNT IN KILOGRAM

Current Irrigation Fees this Cropping Season:

Area Irrigated & Planted in Hectare
3.5 has.

Rate per Hectare in Kg.
150 kgs. net wt.

: 525 kgs. net wt.

STATEMENT OF ACCOUNT

Current Irrigation Fees this Cropping Season - - - - - : 525 kgs. net wt.

Add: Current penalties on unpaid irrig. fees of past cropping seasons:

<u>Unpaid Irrig. Fees</u>	<u>No. of Months Delay</u>	<u>Penalty at 1% per Month</u>	
<u>350</u> Kgs.	<u>6</u> Mos.	<u>6</u> %	

: 21 kgs. net wt.

Total this bill - - - - - : 546 kgs. net wt.

Add: Unpaid irrig. fees in kind of past cropping seasons including

past penalties - - - - - : 350 kgs. net wt.

Total Irrigation Fees in Kind Due as of this cropping season - - - - - : 896 kgs. net wt.

Total Unpaid Old Irrig. Fees (Old rate-prior to July 1, 1975) - - - - - : P 850.00

PREPARED BY:

APPROVED BY:

Billing Clerk

Irrig. Supt./Head of System

NOTE:

1. Please pay your current irrigation fees on or before July 31, 1982 to avail of the 10% discount and to avoid the incurrence of 1% penalty a month after the deadline specified above. Please pay also your back accounts so as not to incur further penalties.
2. Your account may be paid in palay or in equivalent cash based on the current prevailing government support price at the time of payment. Now, the government support price of palay per kilogram is P 1.55 so that, if you wish to pay in cash now, the cash equivalent of your current irrigation fees is P813.75 (525 kgs. x P1.55/kg.) and your total unpaid irrigation fees in kind due is P1,388.80 (896 kgs. x P1.55/kg.). Please take note that the specified cash equivalents change whenever the government support price changes at the time you pay. Aside from this you still have unpaid old account of P 850.00.
3. Please specify bill and lot numbers when making payment.
4. If you have any problem with your account and our services, please feel free to see us in our office.

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Republika ng Pilipinas
PAMBANSANG PANGASIWAAN NG PATUBIG
(National Irrigation Administration)
AGNO River Irrigation System
Urdaneta, Pangasinan
BILL AND STATEMENT OF ACCOUNT

BILL NO. 007935

As of Wet Season Crop Ending Jan. 31, 1983

JUAN DELA CRUZ

Urdaneta, Pangasinan

(Name and Address of Landowner/Lessee/Beneficiary)

Lot

No. 1 212

District/Division/Zone: 1

PANGASINAN

AMOUNT IN KILOGRAM

Current Irrigation Fees this Cropping Season:

Area Irrigated & Planted in Hectare
3.5 ha.

Rate per Hectare in Kg.
100 kg. net wt.

350 kg. net wt.

STATEMENT OF ACCOUNT

Current Irrigation Fees this Cropping Season * * * * * 350 kg. net wt.
Add: Current penalties on unpaid irrig. fees of past cropping seasons:

Unpaid Irrig. Fees	No. of Months Delay	Penalty at 1% per Month
350 kg.	6 Mos.	6 %

21 kg. net wt.

Total this bill * * * * * 371 kg. net wt.

Add: Unpaid irrig. fees in kind of past cropping seasons including
past penalties * * * * * 371 kg. net wt.

Total Irrigation Fees in Kind Due as of this cropping season * * * * * 742 kg. net wt.

Total Unpaid Old Irrig. Fees (Old rate-prior to July 1, 1975) * * * * * P 850.00

PREPARED BY:

APPROVED BY:

Billing Clerk

Irrig. Supt./Head of System

NOTE:

1. Please pay your current irrigation fees on or before Jan. 31, 1983 to avail of the 10% discount and to avoid the incurrance of 1% penalty a month after the deadline specified above. Please pay also your back accounts so as not to incur further penalties.
2. Your account may be paid in palay or in equivalent cash based on the current prevailing government support price at the time of payment. Now, the government support price of palay per kilogram is P 1.55 so that, if you wish to pay in cash now, the cash equivalent of your current irrigation fees is P542.50 (350 kg. x P1.55/kg.) and your total unpaid irrigation fees in kind due is P1,150.10 (742 kg. x P1.55/kg.). Please take note that the specified cash equivalents change whenever the government support price changes at the time you pay. Aside from this you still have unpaid old account of P 850.00.
3. Please specify bill and lot numbers when making payment.
4. If you have any problem with your account and our services, please feel free to see us in our office.

Republika ng Pilipinas
PAMBANSANG PANGASIWAAN NG PATUBIG
(National Irrigation Administration)
AGNO River Irrigation System
Urdaneta, Pangasinan

BILL AND STATEMENT OF ACCOUNT

BILL NO. 010562

As of Season Crop Ending , 19

JUAN DELA CRUZ

Urdaneta, Pangasinan

(Name and Address of Landowner/Owner/Beneficiary)

Lot

No.: 212

District/Division/Zona: 1

PARTICULARS

AMOUNT IN KILOGRAM

Current Irrigation Fees this Cropping Season:

Area Irrigated & Planted in Hectare
has.

Rate per Hectare in Kg.
kgm. net wt.

kgm. net wt.

STATEMENT OF ACCOUNT

Current Irrigation Fees this Cropping Season

kgm. net wt.

Add: Current penalties on unpaid irrig. fees of past cropping seasons:

Unpaid Irrig. Fees
350 Kgm.

No. of Months Delay
1 Mos.

Penalty at 1% per Month
1 %

3.5 kgm. net wt.

Total this Bill

3.5 kgm. net wt.

Add: Unpaid irrig. fees in kind of past cropping seasons including

past penalties

742 kgm. net wt.

Total Irrigation Fees in Kind Due as of this cropping season

746.5 kgm. net wt.

Total Unpaid Old Irrig. Fees (Old rate-prior to July 1, 1975)

P 850.00

PREPARED BY:

APPROVED BY:

Billing Clerk

Irrig. Supt./Head of System

NOTE:

1. Please pay your current irrigation fees on or before to avail of the 10% discount and to avoid the incurrance of 1% penalty a month after the deadline specified above. Please pay also your back accounts so as not to incur further penalties.
2. Your account may be paid in pelay or in equivalent cash based on the current prevailing government support price at the time of payment. Now, the government support price of pelay per bilogram is so that, if you wish to pay in cash now, the cash equivalent of your current irrigation fees is kgm. kg. and your total unpaid irrigation fees in kind due is kgm. kg. Please take note that the specified cash equivalents change whenever the government support price changes at the time you pay. Aside from this you still have unpaid old account of .
3. Please specify bill and lot numbers when making payment.
4. If you have any problem with your account and our services, please feel free to see us in our office.

LIST OF BILLED IRRIGATION FEE COLLECTING AGENTS
FOR THE _____ CROPPING SEASON ENDING _____, 19____
_____ River Irrigation System

[illegible]

PREPARED BY:

APPROVED BY:

Billing Clerk

Head of System