### MEMORANDUM CIRCULAR

MC No.

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 pill, 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 users 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 Controllership 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 <u>100 kgs</u>. - rate per hectare (2 cavans x 50 kgs.) <u>350 kgs</u>. - 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 <u>150 kgs</u>. - rate per hectare (3 cavans x 50 kgs.) <u>525 kgs</u>. - 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 + <u>42 kgs</u> past penalties (21 kgs. + 21 kgs.) <u>392 kgs</u> charges due for wet season crop, 1981
<pre>350 kgs unpaid irrigation service fees for wet season crop, 1982 + 3.5 kgs current penalties (350 x .01 for 1 month delay</pre>
392 kgs due for wet season crop, 1981 + <u>353.5 kgs</u> due for wet season crop, 1982 745.5 kgsTotal irrigation service fees and penalties
r accounting purposes a bill shall be prepared for the current nalties of 3.5 kgs. computed above to be posted to the correspond-

NOTE: For accounting purposes a bill shall be prepared for the current penalties of 3.5 kgs. computed above to be posted to the correspond ing 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.

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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.

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

FYOREL Administrator

march 17,1992

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4 •			Annex# 1
· ·	PAMBANSANG P (National Irr AGN U	ka ng Pilipinas PANGASIWAAN NG PATUBIG Pigation Administration) O River Irrigation System Ordaneta Pangasinan TATEMENT OF ACCOUNT	BILL NO. 000181
	As of <u>Wet</u> Season Cr	op Ending January 31, 198	32
JUAN DELA CRUZ	Urdaneta, Pangasinan		
Ļąţ	Name and Address of La	ndowner/Lessee/Beneficiary	y)
No.: 212	District/Divis		
	PARTICU ees this Cropping Season:	ILARS	: AMOUNT IN KILOGRAM
	& Planted in Hectare <u>3.5</u> has. STATEM	Rate per Hectare in Kg. 100 kgs. net wt. MENT OF ACCOUNT	: <u>350 kgs. net wt.</u>
Current Irrigation I	ees this Cropping Season -		-: 350 kgs. net wt.
Add: Current penalti	es on unpaid irrig. fees o	of past cropping seasons:	•••••••••••••••••••••••••••••••••••••••
<u>Unpaid Irrig.</u>	Yees <u>No. of Months Delay</u> Mgs. Mos.	Penalty at 1% per Month	; : kgs. net wt.
Total this bill			: 350 kgs. net wt.
Add: Unpaid irrig. 1	ees in kind of past croppi	ing seasons including	the second s
past penalties			:kgs. net wt.
Total Irrigation Fee	es in Kind Due as of this o	cropping season	: <u>350 kgs. net wt.</u>
Total Uppaid Old Iri	rig. Fees (01d rate-prior t	to July 1, 1975)	₽ <u>850.00</u>
PREPARED BY:		APPROVED BY:	

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NOTE:

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- 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.

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			Annex# 2	
	•	Republika ng Pilipinas		
		PAMBANSANG PANGASIWAAN NG PATUBIG		
	1	(National Irrigation Administration)		:
		AGNO River Irrigation System		
		Urdaneta, Pangasinan		~~
	;	BILL AND STATEMENT OF ACCOUNT	BILL NO. 0045	20
	4	As of Dry Season Crop Ending July 31, 1982	1	
·	JUAN DELA CRUZ	Urddneta, Pangasinan		
ot	المراجب والمراجبين المحمدة مرتقا وا	(Name and Address of Landowner/Lessee/Beneficiary)		•
No.;	212	District/Division/Zone: 1		
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		3.5 has. <u>150 kgs. net wt.</u>	<u>525 kgs.</u>	
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dd:	Current penalties	on unpaid irrig. fees of past cropping seasons:		7 - 1 - 1 - 18 - 18 - 18 - 18 - 18 - 18
	9	ana an		
	Unpaid Irrig. Fees	No. of Months Delay Penalty at 1% per Month	1	
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[ota]		in Kind Due as of this cropping season		net wt.
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`oţa]	l Unpaid Old Irrig	. Fees (Old rate-prior to July 1, 1975)	₽ 850.00	
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Billing Clerk

Irrig. Supt./Head of System

NOTE:

- 1. Please pay your current irrigation fees on or before <u>July 31, 1982</u> 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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	Ropublika ng Pilipinae Pambansang Pangasiwaan ng Papubig	Annex# 3
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	AGNO River Irrigation System Urdaneta Pangasinan	
	BILL AND BLATCHENT OF ACCOUNT	BILL NO. 007935
JUAN DELA CRUZ	Urdaneta, Pangasinan	
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# NOTE

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- 8. Your account may be paid in palay or in equivalent cash based on the current pro-The problem and the party in party of in equivalent cash based on the current print willing construction support price at the time of payment. Now, the poveriment support price of paley per kilogram is  $P_{1.55}$  so that, if you wish to pay it cash new, the sach equivalent of your current irrigation fees is  $P_{542.54}$  155 and your total unpaid trrigation fees in kind due is  $P_{1.55}$  for and your total unpaid trrigation fees in kind due is  $P_{1.55}$  for the sach equivalent of your current irrigation for is  $P_{1.55}$  for and your total unpaid trrigation fees in kind due is  $P_{1.55}$  for the same total unpaid trrigation fees in kind due is  $P_{1.55}$  for the same total unpaid trrigation fees in kind due is  $P_{1.55}$  for the same total unpaid the specified cash equivalents change showever government despect price changes at the time you pay. Adde from this you fill here uppid and second of  $P_{1.55}$  and the specified cash equivalents change in fill

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Form B-ó

LIST CF DILLED TRICATION FEE COLLECTIBLES FOR THE \_\_\_\_\_\_CROPPING SEASON ENDING \_\_\_\_\_, 19\_\_\_\_\_ River Irrigation System

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