

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

MC # 005, s. 1987

MEMORANDUM CIRCULAR

TO : THE ASSISTANT ADMINISTRATORS, HEADS OF DEPARTMENTS
AND STAFFS, REGIONAL IRRIGATION DIRECTORS,
OPERATIONS/PROJECT MANAGERS CONCERNED, IRRIGATION
SUPERINTENDENTS/OFFICERS-IN-CHARGE OF NATIONAL
IRRIGATION SYSTEMS AND ALL OTHERS CONCERNED
National Irrigation Administration

SUBJECT: Monthly Report of Irrigation Service Fee (ISF)
Collections

In order that irrigation service fee (ISF) monthly collections of all national irrigation systems are monitored with dispatch and in order that the same are immediately booked up in the Regional/Project offices concerned, it is directed that ISF Collection Reports as prescribed in the attached Format (Annex "A") be submitted henceforth to the Regional Irrigation Directors/Operation/Project Managers Concerned Attention: Manager, Finance & Budget Division of the Region/Chief Corporate Accountants of integrated irrigation systems instead of the Assistant Administrator for Finance & Management as required under MC # 31, s. 1986, furnishing one(1) legible copy of the same to the Manager, Treasury Department. These monthly ISF collection reports should be received by the Division Manager, Finance & Budget Division of the Region/Chief Corporate Accountants of Integrated irrigation systems concerned within the first five (5) working days of each month for review, evaluation and consolidation in the attached format (Annex "B") for submission to the Assistant Administrator for Finance and Management, Attention: Manager, Treasury Department, within ten (10) working days from date of receipt thereof. Instructions on how to accomplish the report is herewith attached as Annex "C" hereof.

This circular which will be effective January 1, 1987 supersedes MC # 56, s. 1985 and MC # 031, s. 1986.

Compliance hereof is strictly enjoined.

(SGD.) FEDERICO N. ALDAY, JR.
Administrator

January 25, 1987

Republika ng Pilipinas
PAMANSANG PANGASIWAAN NG PATUBIG
(National Irrigation Administration)
RIS

ANNEX "A"

(Date)

MEMORANDUM For:
The Regional Irrigation Director/
Operation Manager

ATTENTION: Manager, Finance & Budget Division/
Chief Corporate Accountant

Hereunder are Irrigation Service Fee (ISF) collection of _____ RIS
for the month of _____, 19____ and palay stock inventory as of _____, 19____.

I ISF COLLECTION (CY 19____):

	CASH	PALAY
A - COLLECTION ON CURRENT ACCOUNT (NET OF DISCOUNT):		
1. THIS MONTH.	P _____	_____ kgs.
2. FROM JAN. 1 TO END OF LAST MONTH.	_____	_____ kgs.
3. TOTAL COLLECTION ON CURRENT ACCOUNT TODATE.	_____	_____ kgs.
B - TOTAL DISCOUNT ON PROMPT PAYMENT THIS MONTH.	_____	_____ kgs.
C - TOTAL DISCOUNT ON PROMPT PAYMENT TODATE.	_____	_____ kgs.
D - COLLECTION ON BACK ACCOUNT (INCLUDING PENALTIES):		
1. THIS MONTH.	_____	_____ kgs.
2. FROM JAN. 1 TO END OF LAST MONTH.	_____	_____ kgs.
3. TOTAL COLLECTION ON BACK ACCOUNT TODATE.	_____	_____ kgs.
E - TOTAL COLLECTION ON CURRENT AND BACK ACCOUNTS TODATE (SUM OF A3 AND D3 ABOVE).	P _____	_____ kgs.
F - TOTAL OUTSTANDING RECEIVABLES AS OF THIS REPORT	P _____	

II - PALAY STOCK INVENTORY:

	PALAY	7. CASH PROCEEDS
1. PALAY STOCK INVENTORY AS OF END OF LAST MONTH.	_____ kgs.	-0-
2. ADD: PALAY COLLECTION THIS MONTH.	_____ kgs.	-0-
3. TOTAL AVAILABLE PALAY FOR SALE.	_____ kgs.	-0-
4. LESS: PALAY SALES THIS MONTH.	_____ kgs.	P _____
5. PALAY STOCK INVENTORY AT END OF THIS MONTH.	_____ kgs.	-0-
6. TOTAL PALAY SALES FROM JANUARY 1 TODATE.	_____ kgs.	P _____

III - BILLED ISF FROM JAN. 1 TO THIS MONTH:

	PALAY	8. CASH EQUIVALENT
DRY CROP	_____ kgs.	P _____
WET CROP	_____ kgs.	_____
THIRD CROP	_____ kgs.	_____
OTHER CROP	_____ kgs.	_____
ANNUAL CROP	_____ kgs.	_____

IV - BILLED AREAS (HA.) FROM JAN. 1 TO THIS MONTH:

DRY CROP	_____ Ha.
WET CROP	_____ Ha.
THIRD CROP	_____ Ha.
OTHER CROP	_____ Ha.
ANNUAL CROP	_____ Ha.

V - PREVAILING COMMERCIAL PRICE OF PALAY PER KILOGRAM AS OF
THIS REPORT P _____

VI - OTHER INCOME:

1. THIS MONTH.	P _____
2. FROM JAN. 1 TODATE	P _____

VII - O&M EXPENSES:

1. THIS MONTH	P _____
2. FROM JAN. 1 TODATE.	P _____

Copy furnished:

The Manager, Treasury Department, NIA, Quezon City

(Irrigation Superintendent)

Republika ng Pilipinas
PAMLAHANG PANGASTWAAN NG PATUBIG
(National Irrigation Administration)
Rehiyon II
Minante 1, Cauayan, Isabela

ANNEX "A"

SAMPLE ONLY

(Date)

MEMORANDUM For:
The Assistant Administrator
for Finance & Management
NIA, Quezon City

ATTENTION: Manager, Treasury Department

Hereunder are Irrigation Service Fee (ISF) collections of all national irrigation system, this Region/Project for the month of _____, 19____ and palay stock inventory as of _____, 19____:

	APAYAO-ABULOG RIS		TUMAUINI RIS		ZINUNDUNGAN RIS		TOTAL	
	Cash	Palay	Cash	Palay	Cash	Palay	Cash	Palay
I - ISF COLLECTION (CY 19____):								
A - COLLECTION ON CURRENT ACCOUNT (NET OF DISC.):								
1. THIS MONTH	P_____	kgs. _____	P_____	kgs. _____	P_____	kgs. _____	P_____	kgs. _____
2. FROM JAN. 1 TO END OF LAST MONTH	_____	kgs. _____	_____	kgs. _____	_____	kgs. _____	_____	kgs. _____
3. TOTAL COLLECTION ON CURRENT ACCOUNT TODATE	_____	kgs. _____	_____	kgs. _____	_____	kgs. _____	_____	kgs. _____
B - TOTAL DISCOUNT ON PROMPT PAYMENT THIS MO.	_____	kgs. _____	_____	kgs. _____	_____	kgs. _____	_____	kgs. _____
C - TOTAL DISCOUNT ON PROMPT PAYMENT TODATE	_____	kgs. _____	_____	kgs. _____	_____	kgs. _____	_____	kgs. _____
D - COLLECTION ON BACK ACCOUNT (INCLUDING PENALTIES):								
1. THIS MONTH	_____	kgs. _____	_____	kgs. _____	_____	kgs. _____	_____	kgs. _____
2. FROM JAN. 1 TO END OF LAST MONTH	_____	kgs. _____	_____	kgs. _____	_____	kgs. _____	_____	kgs. _____
3. TOTAL COLLECTION ON BACK ACCOUNT TO DATE	_____	kgs. _____	_____	kgs. _____	_____	kgs. _____	_____	kgs. _____
E - TOTAL COLLECTION ON CURRENT AND BACK ACCOUNTS TODATE (SUM OF A3 AND D3 ABOVE)	_____	kgs. _____	_____	kgs. _____	_____	kgs. _____	_____	kgs. _____
F - TOTAL OUTSTANDING RECEIVABLES AS OF THIS REPORT	P_____		P_____		P_____		P_____	

II - PALAY STOCK INVENTORY:

	PALAY	CASH PROCEEDS	PALAY	CASH PROCEEDS	PALAY	CASH PROCEEDS	PALAY	CASH PROCEEDS
1. PALAY STOCK INVENTORY AS OF END OF LAST MONTH	kgs. _____	-o- _____	kgs. _____	-o- _____	kgs. _____	-o- _____	kgs. _____	-o- _____
2. ADD: PALAY COLLECTION THIS MONTH	kgs. _____	-o- _____	kgs. _____	-o- _____	kgs. _____	-o- _____	kgs. _____	-o- _____
3. TOTAL PALAY AVAILABLE FOR SALE	kgs. _____	-o- _____	kgs. _____	-o- _____	kgs. _____	-o- _____	kgs. _____	-o- _____
4. LESS: PALAY SALES THIS MONTH	kgs. P_____		kgs. P_____		kgs. P_____		kgs. P_____	
5. PALAY STOCK INVTY. AT END OF THIS MONTH	kgs. _____	-o- _____	kgs. _____	-o- _____	kgs. _____	-o- _____	kgs. _____	-o- _____
6. TOTAL PALAY SALES FROM JAN. 1 TODATE.	kgs. P_____		kgs. P_____		kgs. P_____		kgs. P_____	

	APAYAO-ALJULOG RIS		TUMAUNING RIS		ZINUNDUGAN RIS	
	Palay	Cash Equiv.	Palay	Cash Equiv.	Palay	Cash Equiv.
III - BILLED ISF FROM JAN 1 TO THIS MONTH:						
DRY CROP	kgs. P		kgs. P		kgs. P	
WET CROP	kgs.		kgs.		kgs.	
THIRD CROP	kgs.		kgs.		kgs.	
OTHER CROP	kgs.		kgs.		kgs.	
ANNUAL CROP	kgs.		kgs.		kgs.	
IV - BILLED AREAS (HA.) FROM JAN. 1 TO THIS MONTH:						
DRY CROP	ha.		ha.		ha.	
WET CROP	ha.		ha.		ha.	
THIRD CROP	ha.		ha.		ha.	
OTHER CROP	ha.		ha.		ha.	
ANNUAL CROP	ha.		ha.		ha.	
V - PREVAILING COMMERCIAL PRICE OF PALAY PER:						
KILOGRAM AS OF THIS REPORT	P		P		P	
VI - OTHER INCOME:						
1. THIS MONTH	P		P		P	
2. FROM JAN. 1 TODATE	P		P		P	
VII - O & M EXPENSES:						
1. THIS MONTH	P		P		P	
2. FROM JAN. 1 TODATE	P		P		P	

PREPARED BY:

CHECKED BY:

SUBMITTED BY:

Financial Analyst

 Manager, Finance & Budget Div.
 Chief Corp. Accountant, _____ Integ. Irrig.
 Systems

 Regional Irrigation Director/
 Operation Manager

INSTRUCTIONS ON HOW TO ACCOMPLISH THE REPORT

- I - ISF COLLECTION (CY____) - Refers to ISF collection in cash and in-kind (palay) made during the current Calendar Year.
- A - COLLECTION ON CURRENT ACCOUNT (NET OF DISCOUNT) - Refers to ISF collection not subject to penalty in accordance with the provisions of MC # 31-A, s. 1978, specifically on the deadline dates for payment of ISF.
1. THIS MONTH - Refers to ISF collection on current account made during the current month within a particular Calendar Year based on ORs/ARs issued by Collecting Officers physically remitted to the System's Cashier/Property Custodian for cash and palay collection, respectively.
 2. FROM JANUARY 1 TO END OF LAST MONTH - Refers to ISF collection on current account made from January 1 of a particular Calendar Year to date of the report based on ORs/ARs issued by Collecting Officers physically remitted to the System's Cashier/Property Custodian for cash and palay collection, respectively.
 3. TOTAL COLLECTION ON CURRENT ACCOUNT TODATE - Refers to the total collection on current account, net of discount, based on ORs/ARs issued by Collecting Officers physically remitted to the System's Cashier/Property Custodian for cash and palay collection, respectively.
- B - TOTAL DISCOUNT ON PROMPT PAYMENT THIS MONTH - Refers to the total discounts granted to prompt payors during the month.
- C - TOTAL DISCOUNT ON PROMPT PAYMENT TODATE - Refers to the Total discounts granted to prompt payors from January 1 of a particular Calendar Year to date of the report.
- D - COLLECTION ON BACK ACCOUNT (INCLUDING PENALTY) - Refers to ISF collection subjected to penalty, including penalties and collections on late payment not subject to penalty, in accordance with existing NIA rules and regulations.
1. THIS MONTH - Refers to ISF collection on back accounts including penalties and collections on late payment not subject to penalty paid during a given month within a particular Calendar Year based on ORs/ARs issued by Collecting Officers physically remitted to the System's Cashier/Property Custodian in cash and palay, respectively.
 2. FROM JANUARY 1 TO END OF LAST MONTH - Refers to ISF collection on back accounts including penalties and collections on late payment paid from January 1 of a particular Calendar Year to date of the report based on ORs/ARs issued by Collecting Officers physically remitted to the System's Cashier/Property Custodian in cash and palay, respectively.

INSTRUCTION ON.....

Page 2

3. TOTAL COLLECTION ON BACK ACCOUNT TODATE - Refers to the collections on back accounts including penalties and collections on late payment not subject to penalty paid from January 1 of a particular Calendar Year to date of the report based on ORs/ARs issued by Collecting Officers physically remitted to the System's Cashier/Property Custodian in cash and palay, respectively.

E - TOTAL COLLECTION ON CURRENT AND BACK ACCOUNTS TODATE - Refers to the sum of A3 and D3 above.

F - TOTAL OUTSTANDING RECEIVABLES AS OF THIS REPORT - Refers to the total and/or accumulated ISF receivables of a particular System/aggregation of Systems as of date of the report.

II - PALAY STOCK INVENTORY:

1. PALAY STOCK INVENTORY AS OF LAST MONTH - Refers to the palay inventory as of December 31 of a particular Calendar Year and thereafter to date of the report based on DRs duly acknowledged by the System's Property Custodian from Collecting Officers.
2. ADD: PALAY COLLECTION THIS MONTH - Refers to palay collections made during any given month of a particular Calendar Year based on DRs duly acknowledged by the System's Property Custodian from Collecting Officers.
3. TOTAL AVAILABLE PALAY FOR SALE - Refers to the sum of II - 1 and II-2 above (assumed to have not incurred any shrinkage from date of receipt by the System's Property Custodian from Collecting Officers to date of disposal/sale).
4. LESS: PALAY SALES THIS MONTH - Refers to palay collections disposed/sold during the month, net of discount.
5. PALAY STOCK INVENTORY AT END OF THIS MONTH - Refers to palay collections on stock as of any given month (Item II-3 less Item II-4 above). Should there be any discrepancy on the number of kilograms of palay stock inventory after subtracting Item II-4 from Item II-3 above, please indicate the same and state in brief the reasons/causes at the bottom of your report. The discrepancy in weight should immediately be formally reported to Accountant for adjustment.
6. TOTAL PALAY SALES FROM JANUARY 1 TODATE - Refers to the total palay sales from January 1 of any given Calendar Year to date of the report. Indicate the total number of kilograms sold as well as the total cash proceeds.

INSTRUCTIONS ON.....
page 3

7. CASH PROCEEDS - Refers to the cash sales proceeds from the sale of palay collections.
8. CASH EQUIVALENT - Refers to the product obtained by multiplying the total number of kilograms of palay by the prevailing government support price for palay at the time of the report.

III - BILLED ISF FROM JANUARY 1 TO THIS MONTH:

- A. DRY CROP - Refers to the billed ISF for the Dry Crop from January 1 of any given Calendar Year to date of the report.
- B. WET CROP - Refers to the billed ISF for the Wet Crop from January 1 of any given Calendar Year to date of the report.
- C. THIRD CROP - Refers to the billed ISF for the Third Crop from January 1 of any given Calendar Year to date of the report.
- D. OTHER CROP - Refers to the billed ISF for the Other Crop from January 1 of any given Calendar Year to date of the report.
- E. ANNUAL CROP - Refers to the billed ISF for the Annual Crop from January 1 of any given Calendar Year to date of the report.

IV - BILLED AREAS (HA.) FROM JANUARY 1 TO THIS MONTH:

- A. DRY CROP - Refers to the billed areas (ha.) for the Dry Crop from January 1 of any given Calendar Year to date of the report.
- B. WET CROP - Refers to the billed areas (ha.) for the Wet Crop from January 1 of any given Calendar Year to date of the report.
- C. THIRD CROP - Refers to the billed areas (ha.) for the Third Crop from January 1 of any given Calendar Year to date of the report.
- D. OTHER CROP - Refers to the billed areas (ha.) for the Other Crop from January 1 of any given Calendar Year to date of the report.
- E. ANNUAL CROP - Refers to the billed areas (ha.) for the Annual Crop from January 1 of any given Calendar Year to date of the report.

- V - PREVAILING COMMERCIAL PRICE OF PALAY PER KILOGRAM AS OF THIS REPORT - Refers to the prevailing commercial price of palay per kilogram in the locality as of date of the report.

- VI - OTHER INCOME - Refers to income generated by the System other than ISF.

- A. THIS MONTH - Refers to income other than ISF generated by the System during the month of any given Calendar Year.

INSTRUCTIONS ON.....
page 4

D. FROM JANUARY 1 TODATE - Refers to income other than ISF generated by the System from January 1 of any given Calendar Year to date of the report.

VII - O&M EXPENSES - Refers to O&M expenses of the System incurred during a given Calendar Year.

A. THIS MONTH - Refers to the O&M expenses of the System incurred during the month of any particular Calendar Year.

B. FROM JANUARY 1 TODATE - Refers to the O&M expenses of the System incurred from January 1 of any given Calendar Year to date of the report.