

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

MC # 36, s. 1990

MEMORANDUM CIRCULAR

TO : THE DEPUTY ADMINISTRATOR; ASSISTANT ADMINISTRATORS;  
HEADS OF DEPARTMENTS AND STAFF; REGIONAL IRRIGATION  
MANAGERS; IRRIGATION SUPERINTENDENTS/OFFICERS-IN-  
CHARGE OF NATIONAL IRRIGATION SYSTEMS; PROVINCIAL  
IRRIGATION ENGINEERS; REGIONAL/PROJECT ACCOUNTANTS  
AND ALL OTHERS CONCERNED  
National Irrigation Administration

SUBJECT : Revised Report Forms for CIS Amortization

For a more effective monitoring and updating of relevant data on billing and collection of CIS amortization, Annual Status of CIS Amortization (Form A) and Monthly CIS Amortization Report (Form B) are hereby prescribed effective immediately in place of the reports previously required under MC #44, s. 1987. Instructions on how to accomplish these report forms and when to submit them are attached.

This circular repeals, revokes and supercedes previous circulars and issuances inconsistent herewith.

Please be guided accordingly.

(SGD.) JOSE B. DEL ROSARIO, JR.  
Administrator

May 31, 1990

## Region: \_\_\_\_\_

COMMUNAL IRRIGATION SYSTEM:TOTAL PROJECT:TOTAL CHARGE::TOTAL IA LOAN:FIRST AMORTIZA::ANNUAL AMORTI::CUMULATIVE CIS AMORTIZATION DUE TO DATE:CUMULATIVE CIS AMORTIZATION PAYMENT TO DATE:CIS AMORTIZATION DUE BALANCE TO DATE

[illegible]

TOTAL

PREPARED BY:

P10 Accounting Clerk

SUBMITTED BY:

Provincial Irrigation Engineer

**. PIO:**

Region: \_\_\_\_\_

TOTAL

PREPARED BY:

P10 Accounting Clerk

SUBMITTED BY:

Provincial Irrigation Engineer

## **Form A - Annual Status of CIS Amortization**

This is an annual report of year-end status of CIS amortization showing the cumulative principal due and surcharges imposed on delayed amortization payments and the cumulative payments made on these accounts from the start of the amortization period (1st due date) up to the end (December 31) of the current calendar year.

It shall be prepared regularly every year in the provincial irrigation office (PIO) and to be submitted in two (2) copies not later than the 15th of January of each year to the Assistant Administrator for Finance and Management, Attention: Treasury Department after it has been reviewed by the Manager, Finance and Management Division in the region and noted by the regional irrigation manager.

In order to have a common understanding of the contents of the report, the following columns are interpreted as follows:

**Column 1 - (Communal Irrigation System (CIS) -** Refers to the name of the CIS categorized by fund source, such as CIDP, NIA-FSDC Tie-up, PD 552, other foreign assisted projects and other locally funded projects. Sub-total of CIS per category should be indicated.

**Column 2 - (Total Project Cost) -** Refers to the total direct and indirect costs incurred in the construction and/or rehabilitation of the system.

**Column 3 - (Total Chargeable Cost) -** Refers to the total direct cost incurred in the construction and/or rehabilitation of the system which is to be repaid to NIA by the irrigation association.

**Column 4 - (Total IALoan) -** Refers to the total chargeable cost to be amortized after deducting the IA equity contribution.

**Column 5 - (First Amortization Due Date) -** Refers to the due date of the first CIS installment.

Column 6 - (Annual Amortization Amount) - Refers to the amount of amortization to be paid annually by the IA for the CIS.

Column 7 - (Principal) - Refers to the cumulative principal due as of the end of the current year. It is the total of the yearly amortizations due from the 1st due date up to the current amortization year.

Column 8 - (Surcharge) - Refers to the cumulative penalties due on delayed payment of amortization as of the end of the current year. It is the total of the surcharges incurred every year from the start of the amortization period up to the current amortization year.

Column 9 - (Total) - Refers to the total amortization receivable due as of the end of the current amortization year. This is the sum of column 7 and 8.

Column 10 - (Applied to Principal) - Refers to the cumulative payments applied to principal as of the end of the current year. It is the total payments made on principal from the first amortization year up to the end of the current calendar year.

Column 11 - (Applied to Surcharge) - Refers to the cumulative payments applied to surcharge as of the end of the current year. It is the total payments made on surcharges from the first amortization year up to the end of the current year.

Column 12 - (Total) - Refers to the total payments made from the first amortization year up to the end of the current calendar year. This is the sum of column 10 and 11.

Column 13 - (Principal Due Balance) - Refers to the unpaid principal due as of the end of the current calendar year. This is the balance of column 7 after deducting column 10 (column 7 less column 10).

**Column 14 - (Surcharge Balance) - Refers to the unpaid surcharge incurred on delayed payment of CIS amortization as of the end of the current calendar year. This is the balance of column 8 after deducting column 11 (column 8 less column 11).**

**Column 15 - (Total Balance) - Refers to the total unpaid CIS amortisation receivable as of the end of the current calendar year. This is the balance of column 9 after deducting column 12 (column 9 less column 12) and also equal to the sum of columns 13 and 14 (column 13 plus 14).**

**Form B - Monthly CIS Amortization Report**

This is a monthly report which shows the CIS amortization due and surcharges incurred during the current calendar year. It is prepared in the PIO, reviewed by the Manager of the Finance and Management Division in the region and noted by the Regional Irrigation Manager. Two (2) copies of report should be submitted not later than the 10th of the following month to the Assistant Administrator for Finance and Management, Attention: Treasury Department.

For reference in the accomplishment of this report, enumerated hereunder is an explanation on the contents of the report.

- Column 1 - (CIS) - Refers to the name of the communal irrigation system categorized by fund such CIDP, NIA-PSDC-Tie-Up, PD 552, other foreign assisted projects and other locally funded projects. Sub-total of CIS per category should be indicated.
- Column 2 - (Current Year Amortization Due) - Refers to the annual amortizations that have fallen due from January 1 up to the end of the current month.
- Column 3 - (Current Year's Amortization Not Due) - Refers to the amortization due within the current year but not yet due as of the current month.
- Column 4 - (Surcharge) - Refers to the surcharge incurred from January 1 up to the end of the current month.
- Column 5 - (Total Due) - Refers to the total CIS amortization receivable due from January 1 to the end of the current month. This is the sum of columns 2 and 4.
- Column 6 - (Current Due Payment) - Refers to the CIS amortization payments made during the current calendar year for currently due and still not due amortizations.

**Column 7 - (Past Due Payment) - Refers to payments made during the current calendar year for past due amortizations.**

**Column 8 - (Total Amortization Payments) - Refers to the total amortizations payment made during the current calendar year. This is the sum of columns 6 and 7.**

**Column 9 - (Surcharge Payments) - Refers to the payments made during the current calendar year for surcharges.**

**Column 10 - (Total Payments) - Refers to the total payments made during the current calendar year. This is the sum of columns 8 and 9.**