

Republic of the Philippines
NATIONAL IRRIGATION ADMINISTRATION
EDSA, Diliman, Quezon City

MC # 30, s. 2003

MEMORANDUM CIRCULAR

TO : THE DEPUTY ADMINISTRATOR, ASSISTANT ADMINISTRATORS,
DEPARTMENT MANAGERS, STAFF HEADS, REGIONAL
IRRIGATION MANAGERS, OPERATIONS MANAGERS, PROJECT
MANAGERS, PROVINCIAL IRRIGATION OFFICERS, IRRIGATION
SUPERINTENDENTS AND ALL OTHERS CONCERNED
National Irrigation Administration

**SUBJECT : IMPLEMENTING GUIDELINES (IG) FOR THE COMPROMISE
AGREEMENT PROGRAM (CAP) IN SETTTLING IRRIGATION
SERVICE FEE—BACK ACCOUNT (ISF-BA) OF FARMER
BENEFICIARIES OF NATIONAL IRRIGATION SYSTEMS (NISS)**

The NIA Board of Directors had noted, through Resolution No. 7181-03; series of 2003, the framework of the Compromise Agreement Program (CAP) in Settling Irrigation Service Fee—Back Account (ISF-BA) in its meeting on 9 June 2003 then approved the Implementing Guidelines (IG) of CAP, through Resolution No. 7183-03, series of 2003, in its meeting on 7 July 2003.

CAP takes effect on August 7, 2003. All responsibility centers should have had posted 15 days before the effectivity date this Memorandum Circular (MC) together with the attached one-page "Announcement to Farmers" in conspicuous places in the Irrigation System Offices (ISOs) and in the offices of Irrigators Associations (IAs) and Federations of Irrigators Associations (FIAs).

We have attached case samples on the preparation of Statement of Accounts (for farmer-beneficiaries who have and who have not previously availed of any incentive program on ISF-BA) to illustrate the process and serve as guide. ISOs should refer for resolution all cases encountered that do not fall within the coverage of the attached IG to the Advisory Committee for CAP at the Central Office.

For your guidance and compliance.


JESUS EMMANUEL M. PARAS
Administrator

Date: **July 10, 2003**

ANNOUNCEMENT TO FARMERS

**YOU CAN NOW CLEAR YOUR ARREARS IN IRRIGATION
SERVICE FEE THROUGH COMPROMISE PROCESS.**

**BIG DISCOUNTS ALLOW YOU TO PAY YOUR ARREARS AT
MUCH REDUCED LEVELS.**

**YOU SHOULD CONTACT YOUR IRRIGATION SYSTEM
OFFICE OR NIA FOR THE DETAILS.**

IRRIGATION SUPERINTENDENT
01 AUGUST 2003

Implementing Guidelines for the Compromise Agreement Program in Settling Irrigation Service Fee Back Account of Farmer-Beneficiaries of National Irrigation Systems

I. Declaration of Policy

The National Irrigation Administration (NIA) operates and maintains the National Irrigation Systems (NISs) with the participation of Irrigators Associations (IAs) under joint system management. Part of its vision is a functional and dynamic NIA-IA partnership to accelerate irrigation development and provide efficient irrigation services.

As a government-owned and -controlled corporation, NIA relies on self generated funds for the operations and maintenance (O&M) of NISs. The Irrigation Service Fee (ISF) is the primary source of funds for O&M.

NIA adopts various strategies to fully collect ISF current account (CA). However, despite the increasing trend in ISF current account collections (about 53% in CY 2002), back account (BA) from 1975 to date has accumulated to about 1.2 billion kilograms of palay.

Adhering to sound financial management practices, NIA envisages to further increase the level of collections on CA by setting up a policy that will provide incentives to farmers to promptly pay their CA. The incentive being proposed is "Remission of penalty charges and portion of unpaid principal account not exceeding P100,000.00 through compromise settlement". Thus, this Compromise Agreement Program (CAP) is hereby declared a policy.

This implementing guidelines (IG) for CAP is issued pursuant to the State Audit Code of the Philippines or Presidential Decree No. 1445. Section 36 of the Code, empowers the Commission on Audit (COA) to compromise or release, in whole or in part, any settled claim or liability by any government agency up to the amount of ₱10,000. With written approval by the President of the Philippines, said amount can increase up to ₱100,000.

II. Definition of Terms

1. **Back Account (BA)** refers to unpaid ISF after the due date, as per NIA MC #s 31 and 31A, series of 1978.
2. **Beneficiaries** are farmers served by NISs who are Landowners, Tenants, Lessees or Certificate of Land Transfer recipients.
3. **Compromise** is an agreement to release part or the whole of unpaid ISF inclusive of penalties.
4. **Current Account (CA)** refers to ISF due or collectible in the current cropping season.
5. **Irrigation Fee Register (IFR)** is a subsidiary ledger of ISF receivables by lot kept and maintained in NISs wherein individual lot owners, bills, payments, exemptions and adjustments are recorded.



6. **Irrigation Service Fee (ISF)** is the charge for the services rendered by NIA in NISs such as maintenance of facilities and delivery of water. It is expressed in cavans of palay per benefited hectare. The peso equivalent of ISF is based on the prevailing government support price for palay.
7. **National Irrigation System (NIS)** refers to an irrigation infrastructure operated and maintained by NIA, jointly with Irrigators Associations (IAs).
8. **Payor** refers to a natural or juridical person who is a registered beneficiary of irrigation services responsible for the payment of ISF dues for the period covered under these guidelines.
9. **Penalty** is the charge levied on unpaid ISF after the specified deadline dates at the rate of one (1) percent a month. (No penalty shall be imposed for delay of less than one month per NIA MC # 26, series of 1980)

III. Coverage

This IG covers BA incurred from 01 July 1975 to 30 June 2003 (27 years) and the corresponding penalties except those accounts that are under litigation before the courts of law in the Philippines.

IV. Amounts for Compromise

NIA shall recommend to COA, the release of part of the principal and all penalties levied on unpaid ISF. The part of the principal for release is the difference between the peso equivalent of the BA at the time of billing and that at the time of payment. The amount for release includes all penalties subject to the ceiling of authority under PD 1445. The maximum amount (consisting of the principal and penalties,) to be released per payor is ₱100,000.

V. Availment

1. Who can avail

Since irrigation water is a form of crop production input, ISF BA is a lien on the crop and on the land, in consonance with the Comprehensive Agrarian Reform Law (RA 6657) and RA 3601, as amended by PD 552. As such, all beneficiaries listed in the Irrigation Fee Registers (IFRs) of NIS can avail of the CAP.

2. Period of effectivity of the CAP

- a. NIA shall give due course only to intents of CAP availment received by NIA within the year following the approval of this IG.
- b. NIA shall finish processing all requests for CAP availments within three years following the approval of this IG.

3. Classification of Requests

To facilitate processing, NIA shall classify payors requests/intents according to:



a. By amount requested for release:

- a.1 P10,000 and below
- a.2 Above P 10,000 but not exceeding P100,000

4. Requirements

Every beneficiary availing of the compromise shall submit the following documents to the concerned Irrigation Superintendent (IS):

- a. Letter of Intent
- b. Confirmation of Account
 - b.1 Statement of Account - A Statement of Account (Form B, Annex B) shall be prepared by the Billing Clerk and approved by the IS for every request for compromise agreement.
 - b.2 Copy of IFR certified by the Billing Clerk
 - b.3 Confirmation of Account by the beneficiary using Form C (Annex C)
- c. Request for Compromise Agreement
 - c.1 Any payor shall accomplish Form D (Annex D) and must confirm and agree on the amounts of the account by signing Form C (Annex C).
 - c.2 Those who availed of and complied with the requirements of the incentive policy on BA under previous issuances may request for compromise agreement by accomplishing the appropriate form/s.
 - c.3 Copy of Official Receipt (OR) of CA Payment as per Annex "D" certified by the Cashier or Collecting Agent.

5. Payment

- a. The peso equivalent of the CA shall be fully paid in cash at the time the request for compromise agreement is made.

Any beneficiary has the option to pay the peso equivalent of the principal of the BA in full or by tranche. Payment is allowed on installment basis provided that the amount is fully paid within the period this compromise policy is in effect.

- b. BA approved for compromise shall be recorded as memorandum entry if no adjustment is needed, otherwise, it shall be written off through a reversing entry in the accounting books.

6. Procedures

- a. Any beneficiary shall submit Letter of Intent addressed to the Irrigation System Office (ISO) concerned.

- b. The IS shall prepare Statement of Account for confirmation of the beneficiaries.
- c. Payors shall pay the current account and BA and submit Request for Compromise Agreement (Form D).
- d. IS shall check the necessary documents for compromise agreement such as Form A, B, C and D and recommend approval and endorse to the Regional Irrigation Manager (RIM) concerned. This is submitted, together with the certified copies of the record of the IFR, the Statement of Account, Confirmation of Account, certified copy of OR/s of payment, and the request for compromise agreement.
- e. The RIM concerned shall evaluate the request and endorse it to the NIA Administrator, Attention: Technical Working Group (TWG), if warranted.
- f. The Administrator shall endorse the request to COA-NIA for concurrence and indorsement to OP if needed.

VI. Delineation of Responsibilities

1. Responsibilities of the beneficiary

- a. Submit Letter of Intent for compromise agreement to the ISO (Form A).
- b. Submit Confirmation Reply (Form C) as to the veracity of the Statement of Account (Form B)
- c. Pay current account
- d. Pay BA peso equivalent due at the time of billing in cash or execute Promissory Note (Form E) if BA is to be paid in installments.
- e. Prepare Request for Compromise Agreement (Form D)
- f. Certified photocopy of the OR/s of payment

2. Responsibilities of the Billing Clerk

- a. Accomplish Statement of Account (Form B or BB) duly audited by COA representative in the NIS area.
- b. Certify the copy/ies of the OR/s of payment
- c. Certify the copy of the IFR
- d. Check the completion of requirements for compromise agreement

3. Responsibilities of the IS

- a. Approve the Statement of Account
- b. Evaluate the request to determine validity and legitimacy
- c. Recommend its approval
- d. Endorse the request to the RIM

4. Responsibilities of the RIM

[Handwritten signature]

- a. Evaluate the request
 - b. Endorse the request to the Administrator thru the TWG
5. The Administrator shall endorse the request to COA-NIA for processing.
6. COA-NIA shall evaluate the request and endorse to COA-Central Office (CO).
7. COA-CO shall approve requests not exceeding P10,000 and endorse those above P10,000 but not exceeding P100,000 to the Office of the President for approval.

VII. Information Campaign

NIA will conduct an intensive information campaign to achieve extensive awareness and high takers of this program covering all NISs. It will hold meetings, seminars and workshops; disseminate brochures and manuals, and tap other forms of media, as necessary.

The cascading method of information dissemination shall be adopted starting from the CO to the Regional Irrigation Offices (RIO), Upper Pampanga River Integrated Irrigation Systems (UPRIIS) and Magat River Integrated Irrigation Systems (MRIIS). The RIOs, UPRIIS and MRIIS shall then disseminate the information on the compromise program to all ISO/Districts under their supervision. Finally, the ISO/Districts shall launch their respective information campaigns in their respective areas of responsibilities.

NIA shall mobilize the IAs to disseminate information and help convince association members to avail of the compromise agreement.

Initial funds for the information campaign shall be provided from the engineering and supervision portion of locally funded projects under the General Appropriations Act monitored by the Systems Management Department (SMD). Thereafter, the information campaign shall be funded from the proceeds from the implementation of the compromise.

VIII. Organizational Support

1. Central Office
 - a. The Advisory Committee shall be responsible for the overall implementation of the policy as follows:
 - set directions for the implementation of the compromise
 - mobilize the necessary resources to optimize the availment of the compromise within the effectivity period
 - ensure coordination among the different units within NIA involved in the implementation of the compromise

- coordinate with COA to facilitate approval of requests for compromise
- formulate strategies to maximize the availment of compromise by the beneficiaries
- decide on the special cases that may not have been covered by the general guidelines
- ensure the optimal utilization of funds generated from the implementation of the compromise
- approve the monitoring and evaluation mechanisms to be used for the implementation of the compromise

The Advisory Committee shall be headed by the Deputy Administrator and composed of the Assistant Administrators, and the Managers of SMD, Institutional Development Department (IDD), Treasury Department (TD), Controllership Department (CD), Management Services Department (MSD), Legal Department (LD), Special Projects Staff-Systems Operation and Equipment Management (SPS-SOEM), Corporate Planning Staff (CORPLAN), and Public Affairs and Information Staff (PAIS).

b. The Technical Working Group shall undertake the following:

- prepare and draft the general guidelines on the compromise
- review and evaluate the existing forms relative to ISF collection; draft additional forms that may be necessary for the implementation of the compromise
- formulate guidelines/strategies to facilitate processes required in the compromise agreement
- install formulated processes at RIO and ISO
- develop information campaign strategies and methodologies to ensure positive response from the beneficiaries
- prepare programs to mobilize IA to participate in campaigning their members to avail of the compromise
- design and install monitoring and evaluation mechanisms at ISO, RIO and CO levels
- report to the Advisory Committee, on a regular basis, on the progress of implementation of the compromise

The TWG shall be composed of personnel from SMD, IDD, CD, TD, LD, MSD, SPS-SOEM, CORPLAN, PAIS, Personnel and Records Management Department (Training Division), and Electronic Data Processing Section. The Advisory Committee shall designate the Chair and Co-Chair of the TWG.

2. Field Offices

TWG shall be formed in all RIO, UPRIIS and MRIIS to undertake the following:

- install processes in all ISO (Districts for UPRIIS and MRIIS)
- translate the forms in the vernacular for better comprehension by the beneficiaries
- conduct information dissemination to all ISO (Districts for UPRIIS and MRIIS)
- mobilize IA to participate in the information campaign
- monitor the implementation of the compromise in all ISO in their region

All personnel in the ISO shall be involved in the implementation of the CAP.

IX. Monitoring and Evaluation

The TWG at the Central Office and field office shall monitor monthly the progress of implementation of the compromise program using monitoring forms and mechanisms approved by the Advisory Committee. NIA shall assign a specific working space or office solely for the receipt and processing of applications for the program.

X. Special Cases

Matters and cases not covered by these guidelines shall be submitted to the Advisory Committee for resolution.

XI. Reporting

The TWG shall report the progress of implementation of the CAP to the Advisory Committee which will in turn report to the Administrator monthly. The Administrator shall submit a status report to the BOD every year, the period to be reckoned with the date of the approval of the guidelines.

XII. Effectivity

This guidelines shall be in effect upon approval by the Board of Directors.

XIII. Forms and Computations

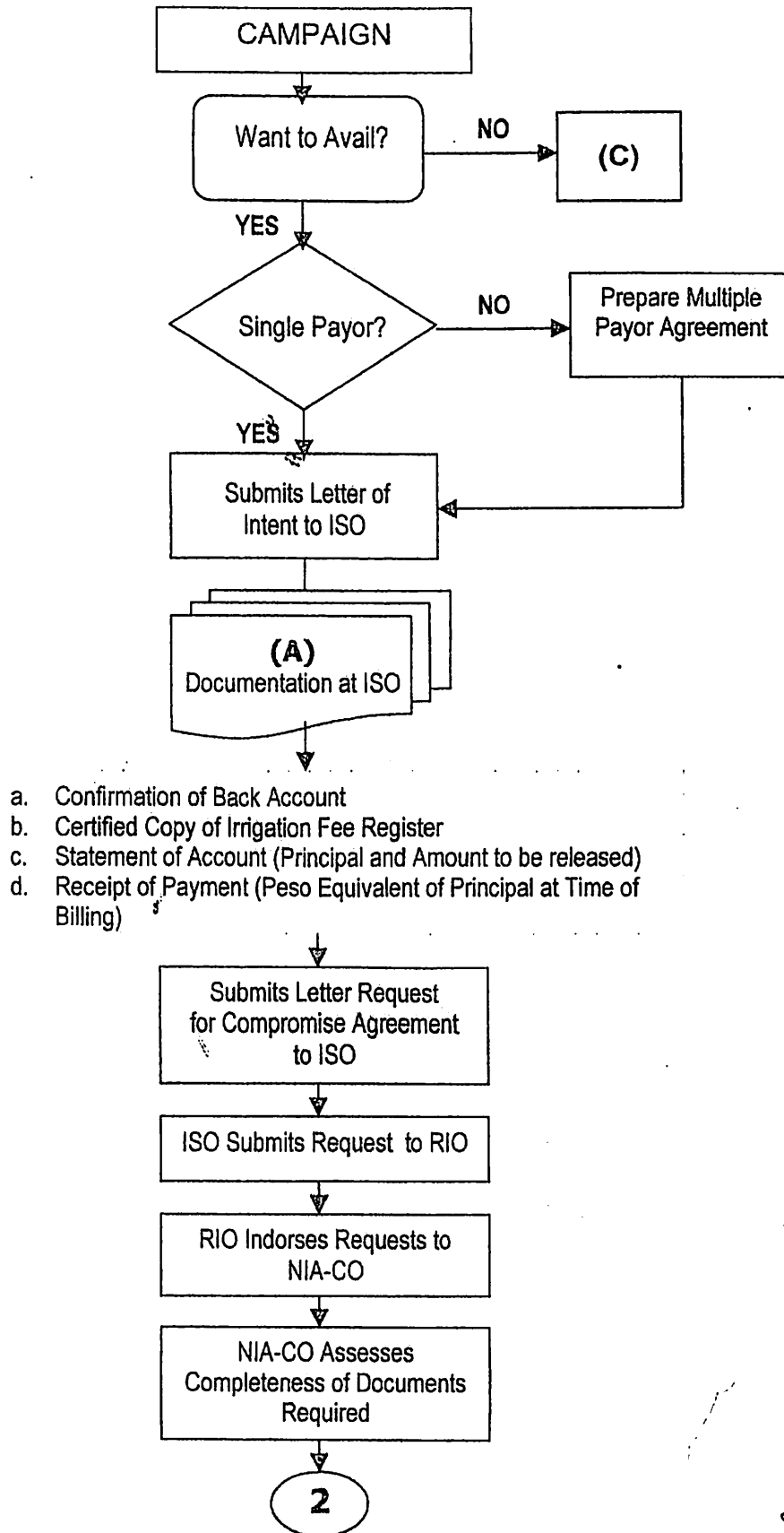
Example of accomplished Forms A, B, C, D and E are attached as Annexes A, B, C, D and E for illustration.

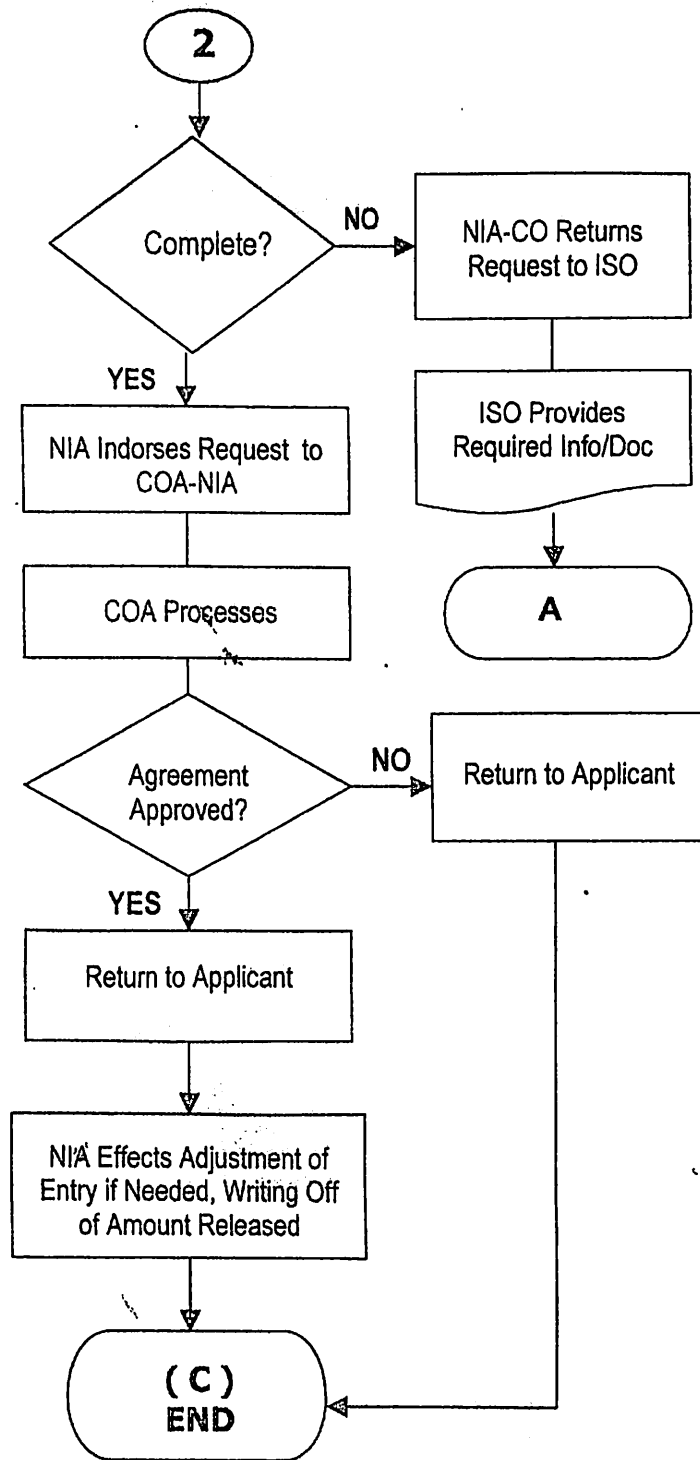
FLOW CHART ON SETTLING IRRIGATION SERVICE FEE BACK ACCOUNT THRU COMPROMISE AGREEMENT

1

FARMER/TENANT / LESSEE / OWNER / CLT HOLDER

(Applicant)





FORM "A"

LETTER OF INTENT

Date

TO : The Irrigation Superintendent
_____ RIS

I/we wish to avail of NIA's program on Compromise Agreement on ISF Back Account and comply with all the conditions stipulated on the implementing guidelines of the said policy.

Name of Irrigation User

Signature

1. _____
2. _____
3. _____
4. _____

FORM "B"

ANNEX "B"

LOT NUMBER: _____
 LOT OWNER/IRRIGATION USER: _____
 ADDRESS: _____
 Time of Availment: _____

Crop Year/ Season	Prevailing Govt. Support Price	Irrigation Service Fee	Irrigated and Benefited Area	Payment Due Date	ISF BACK ACCOUNT	Penalty to Date of Availment		IRRIGATION SERVICE FEE PESO EQUIVALENT						
								TIME OF BILLING	TIME OF AVAILMENT			AMOUNT FOR RELEASE 1/		
									Principal	Principal	Penalty	TOTAL	Principal	Penalty
	(P/kg)	(kg/ha)	(ha)	mm/dd/yr	(kg)	%	(kg)	(P)	(P)	(P)			(P)	(P)
								(A)	(B)	(C)	(B+C)=(D)	(E)=(B)(A)	(F)=(C)	(G)=(E+F)
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PREPARED BY:

APPROVED BY:

Irriation Superintendent

AUDITED BY:

COA Representative

FORM "BB"

ANNEX "BB"

LOT NUMBER : _____
 LOT OWNER/IRRIGATION USER: _____
 ADDRESS: _____
 Time of Availment: _____

[illegible]

PREPARED BY:

CHECKED BY:

APPROVED BY:

Irrigation Superintendent

AUDITED BY:

COA Representative

CONFIRMATION REPLY

Date _____

TO : The Irrigation Superintendent
_____ RIS

I/we hereby totally confirm the herein attached Statement of Account.

Name of Irrigation User

Signature

1. _____	_____
2. _____	_____
3. _____	_____
4. _____	_____

TO : The Irrigation Superintendent
_____ RIS

I/we, relative to the attached Statement of Account, due to the reasons enumerated below:

A. () do not totally confirm it.

B. () partially confirm the following amount/account only

Year	Quantity Weight in Kg	Year	Quantity Weight in Kg
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Prior to July 1, 1975 P _____

Reasons:

Name of Irrigation User

Signature

1. _____	_____
2. _____	_____
3. _____	_____
4. _____	_____



Date

The Regional Irrigation Manager
Region , Office Address

Thru: The Irrigation Superintendent
ISO, Office Address

Sir:

This is to request the release of the difference between the peso equivalent of the ISF Back Account based on the current government support price for palay and that at the time of billing, including penalties, amounting to _____ PESOS, (P_____) in my/our farm lot (Lot No._____) located at _____.

PRINCIPAL	PENALTY	TOTAL

I/we have paid in full the principal on my/our ISF Back Account at the time of billing and Current Account amounting to _____ PESOS, (P_____) as follows:

MC No.	OR No. /Other Receipt	DATE	BACK ACCOUNT (PESO)	CURRENT ACCOUNT (PESO)	TOTAL

Hoping that this request be granted.

Very truly yours,

Irrigation Users Name

Signature

Tenural Status
O/C L/T CLT

1. _____
2. _____
3. _____

O/C – Owner/Cultivator, L/T – Lessee/Tenant, CLT – Certificate of Land Transfer

CP

FORM "E"

PROMISSORY NOTE

Date

TO: The Irrigation Superintendent
_____ RIS

I / We promise to pay the amount of _____
_____ (P _____) on installment basis within
the prescribed period.

<u>Amount</u>	<u>Date of Payment</u>
1 st Installment _____	_____
2 nd Installment _____	_____
3 rd Installment _____	_____
4 th Installment _____	_____
5 th Installment _____	_____
6 th Installment _____	_____
TOTAL _____	

Name of Irrigation User

Signature

NATIONAL IRRIGATION ADMINISTRATION
ILOG RIS
SAN JUAN, STA MARIA

FORM "B"

STATEMENT OF ACCOUNT
(NO AVAILMENT OF INCENTIVE POLICY ON ISF BACK ACCOUNT)
AS OF JUNE 30, 2003

LOT NUMBER : 759
LOT OWNER/IRRIGATION USER: PABLO CRUZ
ADDRESS: SAN ESTEBAN, STA MARIA
Time of Availment: 6/30/2003

SAMPLE COMPUTATION

Crop Year/ Season	Prevailing Govt. Support Price	Irrigation Service Fee	Irrigated and Benefited Area	Payment Due Date	ISF BACK ACCOUNT	Penalty to Date		IRRIGATION SERVICE FEE PESO EQUIVALENT						
								TIME OF BILLING	TIME OF AVAILMENT			AMOUNT FOR RELEASE 1/		
								Principal	Principal	Penalty	TOTAL	Principal	Penalty	TOTAL
	(P/kg)	(kg/ha)	(ha)	mm/dd/yr	(kg)	%	(kg)	(P)	(P)	(P)	(B+C)=(D)	(P)	(P)	(G)=(E+F)
1989 Dry	5.00	150	0	7/31/1989										
1989 Wel	5.00	100	0.439	12/31/1989	43.90	162	71.09	219.50	395.10	639.82	1,034.92	175.60	639.82	815.42
1990 Dry	6.00	150	0	7/31/1990										
1990 Wel	6.00	100	1.81	12/31/1990	181.00	150	271.40	1,086.00	1,629.00	2,442.63	4,071.63	543.00	2,442.63	2,985.63
1991 Dry	6.00	150	1.81	7/31/1991	271.50	143	388.19	1,629.00	2,715.00	3,881.95	6,596.95	1,086.00	3,881.95	4,967.95
1991 Wel	6.00	100	1.81	12/31/1991	181.00	138	249.70	1,086.00	1,629.00	2,247.28	3,876.28	543.00	2,247.28	2,790.28
1992 Dry	6.00	150	1.81	7/31/1992	271.50	131	355.55	1,629.00	2,715.00	3,555.48	6,270.48	1,086.00	3,555.48	4,641.48
1992 Wel	6.00	100	1.81	12/31/1992	181.00	126	227.93	1,086.00	1,629.00	2,051.40	3,680.40	543.00	2,051.40	2,594.40
1993 Dry	6.00	150	0	7/31/1993										
1993 Wel	6.00	100	0.465	12/31/1993	46.50	114	52.98	279.00	418.50	476.83	895.33	139.50	476.83	616.33
1994 Dry	6.00	150	0	7/31/1994										
1994 Wel	6.00	100	1.81	12/31/1994	181.00	102	184.52	1,086.00	1,629.00	1,660.71	3,289.71	543.00	1,660.71	2,203.71
1997 Dry	8.00	150	1.81	7/31/1997	271.50	71	192.67	2,172.00	2,715.00	1,926.70	4,641.70	543.00	1,926.70	2,469.70
1997 Wel	8.00	100	0	12/31/1997										
1998 Dry	8.00	75	0	7/31/1998										
1998 Wel	8.00	50	1.81	12/31/1998	90.50	54	48.82	724.00	814.50	439.40	1,253.90	90.50	439.40	529.90
2000 Dry	10.00	75	1.81	7/31/2000	135.75	35	47.45	1,357.50	1,357.50	474.54	1,832.04	-	474.54	474.54
2000 Wel	9.00	50	1.81	12/31/2000	90.50	30	27.09	814.50	814.50	243.78	1,058.28	-	243.78	243.78
2001 Dry	10.00	75	1.81	7/31/2001	135.75	23	31.18	1,357.50	1,357.50	311.75	1,669.25	-	311.75	311.75
2001 Wel	9.00	50	1.81	12/31/2001	90.50	18	16.23	814.50	814.50	146.11	960.61	-	146.11	146.11
2002 Dry	10.00	150	1.81	7/31/2002	271.50	11	29.79	2,715.00	2,715.00	297.93	3,012.93	-	297.93	297.93
2002 Wel	9.00	100	1.81	12/31/2002	181.00	6	10.76	1,629.00	1,629.00	96.87	1,725.87	-	96.87	96.87
TOTAL					2,624.40		2,205.37	19,684.50	24,977.10	20,893.18	45,870.28	5,292.60	20,893.18	26,185.78

1/ BUT NOT MORE THAN P100,000

PREPARED BY:

PEDRO S. ISIDRO
Billing Clerk

CHECKED BY:

JOSE T. SAN PABLO
Collection Officer/Asst. IS

APPROVED BY:

ZACARIAS D. PENAFRANCIA
Irrigation Superintendent

AUDITED BY:

COA Representative

NATIONAL IRRIGATION ADMINISTRATION

ILOG RIS

SAN JUAN, STA MARIA

FORM "B"

Annex "B1"

STATEMENT OF ACCOUNT
(WITH AVAILMENT OF INCENTIVE POLICY ON ISF BACK ACCOUNT)
AS OF JUNE 30, 2003

LOT NUMBER : 758

LOT OWNER/IRRIGATION USER: PABLO CRUZ

ADDRESS: SAN ESTEBAN, STA MARIA

Time of Availment: 6/30/2003 PRESENT POLICY

12/31/1998 MC 38 S.97 (01/01/1998-12/31/2000)

SAMPLE COMPUTATION

Crop Year/ Season	Prevailing Govt. Support Price	Irrigation Service Fee	Irrigated and Benefited Area	Payment Due Date	ISF BACK ACCOUNT	Penalty to Date of Availment		IRRIGATION SERVICE FEE PESO EQUIVALENT						
								TIME OF BILLING	TIME OF AVAILMENT			AMOUNT FOR RELEASE 1/		
								Principal	Principal	Penalty	TOTAL	Principal	Penalty	TOTAL
	(P/kg)	(t/ha)	(ha)	mm/dd/yy	(kg)	%	(kg)	(P)	(P)	(P)	(B+C)=(D)	(P)	(P)	(G)=(E+F)
MC 38 S97								(A)	(B)	(C)		(E)=(B)-(A)	(F)=(C)	(G)=(E+F)
1989 Dry	5.00	150	0	7/31/1989										
1989 Wet	5.00	100	0.439	12/31/1989	43.90	108	47.41	219.50	351.20	379.27	730.47	131.70	379.27	510.97
1990 Dry	6.00	150	0	7/31/1990										
1990 Wet	6.00	100	1.81	12/31/1990	181.00	96	173.76	1,086.00	1,448.00	1,390.08	2,838.08	362.00	1,390.08	1,752.08
1991 Dry	6.00	150	1.81	7/31/1991	271.50	89	241.73	1,629.00	2,172.00	1,933.84	4,105.84	543.00	1,933.84	2,476.84
1991 Wet	6.00	100	1.81	12/31/1991	181.00	84	152.05	1,086.00	1,448.00	1,216.44	2,664.44	362.00	1,216.44	1,578.44
1992 Dry	6.00	150	1.81	7/31/1992	271.50	77	209.08	1,629.00	2,172.00	1,672.66	3,844.66	543.00	1,672.66	2,215.66
1992 Wet	6.00	100	1.81	12/31/1992	181.00	72	130.29	1,086.00	1,448.00	1,042.32	2,490.32	362.00	1,042.32	1,404.32
1993 Dry	6.00	150	0	7/31/1993										
1993 Wet	6.00	100	0.465	12/31/1993	46.50	60	27.90	279.00	372.00	223.17	595.17	93.00	223.17	316.17
1994 Dry	6.00	150	0	7/31/1994										
1994 Wet	6.00	100	1.81	12/31/1994	181.00	48	86.88	1,086.00	1,448.00	695.04	2,143.04	362.00	695.04	1,057.04
1997 Dry	8.00	150	1.81	7/31/1997	271.50	17	46.21	2,172.00	2,172.00	369.64	2,541.64	-	369.64	369.64
1997 Wet	8.00	100	0	12/31/1997										
1998 Dry	8.00	75	0	7/31/1998										
1998 Wet	8.00	50	1.81	12/31/1998										
SUB-TOTAL					1,628.90		1,115.31	10,272.50	13,031.20	8,922.46	21,953.66	2,758.70	8,922.46	11,681.16
2000 Dry	10.00	75	1.81	7/31/2000	135.75	35	47.45	1,357.50	1,357.50	474.54	1,832.04	-	474.54	474.54
2000 Wet	9.00	50	1.81	12/31/2000	90.50	30	27.09	814.50	814.50	243.78	1,058.28	-	243.78	243.78
2001 Dry	10.00	75	1.81	7/31/2001	135.75	23	31.18	1,357.50	1,357.50	311.75	1,669.25	-	311.75	311.75
2001 Wet	9.00	50	1.81	12/31/2001	90.50	18	16.23	814.50	814.50	146.11	960.61	-	146.11	146.11
2002 Dry	10.00	150	1.81	7/31/2002	271.50	11	29.79	2,715.00	2,715.00	297.93	3,012.93	-	297.93	297.93
2002 Wet	9.00	100	1.81	12/31/2002	181.00	6	10.76	1,629.00	1,629.00	96.87	1,725.87	-	96.87	96.87
SUB-TOTAL					905.00		162.51	8,688.00	8,688.00	1,570.98	10,258.98	-	1,570.98	1,570.98
TOTAL					2,533.90		1,277.81	18,960.50	21,719.20	10,493.44	32,212.64	2,758.70	10,493.44	13,252.14

1/ BUT NOT MORE THAN P100,000

PREPARED BY:

PEDRO S. ISIDRO
Billing Clerk

CHECKED BY:

JOSE T. SAN PABLO
Collection Officer/Asst. IS

APPROVED BY:

ZACARIAS D. PENAFRANCIA
Irrigation Superintendent

AUDITED BY:

COA Representative

NATIONAL IRRIGATION ADMINISTRATION

ILOG RUS

SAN JUAN, STA MARIA

FORM "BB"

STATEMENT OF ACCOUNT
(WITH AVAILMENT OF INCENTIVE POLICY ON ISF BACK ACCOUNT)
AS OF JUNE 30, 2003

LOT NUMBER : 760

LOT OWNER/IRRIGATION USER: JUAN PABLO CRUZ

ADDRESS: SAN ESTEBAN, STA MARIA

Time of Availment:

6/30/2003 Present policy

12/31/1992 MC 05 S.88 JULY 1, 1975 -DECEMBER 31, 1986

12/31/1994 MC 11 S.92 JULY 1, 1975 -DECEMBER 31, 1991

12/31/1996 MC 02 S.95 JULY 1, 1975 -DECEMBER 31, 1994

SAMPLE COMPUTATION

Crop Year/ Season	Prevailing Govt. Support Price	Irrigation Service Fee	Irrigated and Benefitted Area	Payment Due Date	ISF BACK ACCOUNT	Penalty to Date		IRRIGATION SERVICE FEE PESO EQUIVALENT									
								TIME OF BILLING			TIME OF AVAILMENT			AMOUNT FOR RELEASE 1/			
								Principal	Penalty	TOTAL	Principal	Penalty	TOTAL	Principal	Penalty	TOTAL	
								(P)	(P)		(P)	(P)		(P)	(P)		
MC 05 S.88																	
1989 Dry	5.00	150	1.81	7/31/1989	271.50	41	111.41	1,357.50	557.05	1,914.55	1,629.00	668.46	2,297.46	271.50	111.41	382.91	
1989 Wet	5.00	100	1.81	12/31/1989	181.00	36	65.17	905.00	325.87	1,230.87	1,086.00	391.05	1,477.05	181.00	65.17	246.17	
1990 Dry	6.00	150	1.81	7/31/1990	271.50	29	78.85	1,629.00	473.11	2,102.11	1,629.00	473.11	2,102.11	-	-	-	
1990 Wet	6.00	100	1.81	12/31/1990	181.00	24	43.47	1,086.00	260.82	1,346.82	1,086.00	260.82	1,346.82	-	-	-	
1991 Dry	6.00	150	1.81	7/31/1991	271.50	17	46.29	1,629.00	277.77	1,906.77	1,629.00	277.77	1,906.77	-	-	-	
1991 Wet	6.00	100	1.81	12/31/1991	181.00	12	21.76	1,086.00	130.59	1,216.59	1,086.00	130.59	1,216.59	-	-	-	
1992 Dry	6.00	150	1.81	7/31/1992	271.50	5	13.65	1,629.00	81.88	1,710.88	1,629.00	81.88	1,710.88	-	-	-	
1992 Wet	6.00	100	1.81	12/31/1992		0		-	-	-	-	-	-	-	-	-	
SUB-TOTAL					1,629.00		380.61	9,321.50	2,107.09	11,428.59	9,774.00	2,283.68	12,057.68	452.50	176.58	629.08	
MC 11 S.92																	
1993 Dry	6.00	150	1.81	7/31/1993	271.50	17	46.21	1,629.00	277.23	1,906.23	1,629.00	277.23	1,906.23	-	-	-	
1993 Wet	6.00	100	1.81	12/31/1993	181.00	12	21.71	1,086.00	130.23	1,216.23	1,086.00	130.23	1,216.23	-	-	-	
1994 Dry	6.00	150	1.81	7/31/1994	271.50	5	13.65	1,629.00	81.88	1,710.88	1,629.00	81.88	1,710.88	-	-	-	
1994 Wet	6.00	100	1.81					-	-	-	-	-	-	-	-	-	
SUB-TOTAL					724.00		81.56	4,344.00	489.35	4,833.35	4,344.00	489.35	4,833.35	-	-	-	
MC 02 S.95																	
1995 Dry	8.00	150	1.81	7/31/1995	271.50	17	46.29	2,172.00	370.35	2,542.35	2,172.00	370.35	2,542.35	-	-	-	
1995 Wet	8.00	100	1.81	12/31/1995	181.00	12	21.76	1,448.00	174.12	1,622.12	1,448.00	174.12	1,622.12	-	-	-	
1996 Dry	8.00	150	1.81	7/31/1996	271.50	5	13.65	2,172.00	109.18	2,281.18	2,172.00	109.18	2,281.18	-	-	-	
1996 Wet	8.00	100	1.81	12/31/1996				-	-	-	-	-	-	-	-	-	
SUB-TOTAL					724.00		81.71	5,792.00	653.65	6,445.65	5,792.00	653.65	6,445.65	-	-	-	
Present Policy																	
1997 Dry	8.00	150	1.81	7/31/1997	271.50	71	192.67	2,172.00		2,172.00	2,715.00	1,926.70	4,641.70	543.00	1,926.70	2,469.70	
1997 Wet	8.00	100	1.81	12/31/1997	181.00	66	119.35	1,448.00		1,448.00	1,629.00	1,074.14	2,703.14	181.00	1,074.14	1,255.14	
1998 Dry	8.00	75	1.81	7/31/1998	135.75	59	80.06	1,086.00		1,086.00	1,357.50	800.56	2,158.06	271.50	800.56	1,072.06	
1998 Wet	8.00	50	1.81	12/31/1998	90.50	54	48.82	724.00		724.00	814.50	439.40	1,253.90	90.50	439.40	529.90	
2000 Dry	10.00	75	1.81	7/31/2000	135.75	35	47.45	1,357.50		1,357.50	1,357.50	474.54	1,832.04	-	474.54	474.54	
2000 Wet	9.00	50	1.81	12/31/2000	90.50	30	27.09	814.50		814.50	814.50	243.78	1,058.28	-	243.78	243.78	
2001 Dry	10.00	75	1.81	7/31/2001	135.75	23	31.18	1,357.50		1,357.50	1,357.50	311.75	1,669.25	-	311.75	311.75	
2001 Wet	9.00	50	1.81	12/31/2001	90.50	18	16.23	814.50		814.50	814.50	146.11	960.61	-	146.11	146.11	
2002 Dry	10.00	150	1.81	7/31/2002	271.50	11	29.79	2,715.00		2,715.00	2,715.00	297.93	3,012.93	-	297.93	297.93	
2002 Wet	9.00	100	1.81	12/31/2002													
SUB-TOTAL					1,402.75		592.64	12,489.00		12,489.00	13,575.00	5,714.90	19,289.90	1,086.00	5,714.90	6,800.90	
TOTAL					4,479.75		2,273.03	31,946.50	3,250.09	35,196.59	33,485.00	9,141.58	42,626.58	1,538.50	5,891.49	7,429.99	

1/ BUT NOT MORE THAN P100,000

PREPARED BY:

PEDRO S. ISIDRO
Billing Clerk

CHECKED BY:

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Collection Officer/Asst IS

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ZACARIAS D. PENAFRANCIA
Irrigation Superintendent

AUDITED BY:

COA Representative