



MC # 79, S. 2007

MEMORANDUM CIRCULAR

TO : THE DEPUTY ADMINISTRATOR, ASSISTANT ADMINISTRATORS, DEPARTMENT MANAGERS AND STAFF, REGIONAL IRRIGATION MANAGERS, PROJECT/ OPERATION MANAGERS, REGIONAL/ PROJECT ACCOUNTANTS/ AUDITORS, IRRIGATION SUPERINTENDENTS, PROVINCIAL IRRIGATION OFFICERS AND ALL OTHERS CONCERNED

SUBJECT : **INCENTIVE POLICY FOR PAYMENT OF IRRIGATION SERVICE FEE (ISF) BACK ACCOUNTS IN NATIONAL IRRIGATION SYSTEMS AND AMORTIZATION IN COMMUNAL IRRIGATION SYSTEMS, AND FULL PAYMENT OF CURRENT ACCOUNT**

Pursuant to Board Resolution No. 7464-07 dated September 10, 2007, aimed at improving further our efficiency in the collection of Irrigation Service Fee (ISF) and Amortization back accounts as well as current accounts and to improve the financial profile of the NIA, all concerned are directed to negotiate with all farmer-clientele of the Agency, who are willing to avail of this incentive policy on back accounts, under the following terms and conditions:

COVERAGE

All irrigation users who were not able to avail of the incentives on back accounts under Memorandum Circulars (M.C.) # 005 s. 1988, # 13 s. 1990, # 11 s. 1992, # 02 s. 1995, and those who have not complied with the requirements under Compromise Agreement Program (CAP).

INCENTIVES FOR IRRIGATION USERS

1. When the irrigation fees become due and payable before July 1, 1975, only the principal shall be payable.
2. When the irrigation fees become due and payable from July 1, 1975 to 31 December 2006, the principal and applicable interest shall be paid based on the prevailing government support price at the time of billing if paid in cash.

If payment shall be made in kind, the corresponding quantity billed for such back account and applicable interest in kilograms shall be paid.

3. MC # 38, s. 1997 which grant IA incentives of 25% and 2% of the actual ISF collection for old and new back accounts, respectively, shall continue to be granted under this policy.

However, those who will not avail of the above incentives shall be subject to collection through retainership.

In the application of Policy Nos. 1 and 2 above, the current account shall be paid in full to qualify. The application of 1% interest on back accounts shall cease upon signing of agreement between the NIA and the clients.

Back accounts may be paid in equal installments at not more than seven consecutive cropping seasons.

INCENTIVE POLICY FOR FIELD IMPLEMENTORS

- 1) After attaining the average annual back account collection from NIS and CIS, net of expenses of IA incentives and retainers, per Annexes A and B, 50% of back account collected shall be retained at the concerned field office, 20% to be remitted to the Regional Irrigation Office and 30% to be remitted to the Central Office.
- 2) The retained back account collected shall be exempted from the policy on one-way deposit, and shall be utilized solely for payment of CAMEL still due the employees of the concerned field office and Regional Irrigation Office. Any excess balance thereof shall be remitted to the Central Office to be included to the income of NIA to be utilized for payment of CAMEL, CNA, and other benefits due the employees at the Central Office and other field offices and Regional Irrigation Offices.

Periodic reports shall be submitted to the Deputy Administrator for monitoring and evaluation purposes, and where discrepancies or inconsistencies found, for appropriate action. The report shall include lot number, name of payor, area, and amounts paid to current account (include the current billing) and back account, Annex C.

PENALTIES

All unpaid back accounts after the expiration of the agreed period, shall be subjected to 1% of the unpaid amount as monthly interest from the time the accounts were incurred, and if payment shall be made in cash, the amount to be paid shall be based at the prevailing government support price at the time of payment.

Payments made on ISF back accounts during the agreed avallment period shall be treated as partial avallment of this incentive policy and unpaid accounts thereafter shall still be carried in the books at the current government support price subject to the usual 1% per month penalty from the time incurred.

If the landowner, tenant or lessee failed to settle his obligation thru avallment of this Incentive Policy for ISF Back Accounts and/or the Compromise Agreement Program, and that when the 1% per month penalty has accumulated and reached a total amount equivalent to 60% of the ISF back account due, the unsettled back account shall be preferred lien upon the land pursuant to Presidential Decree No. 552. Thus, all means shall be explored by the concerned field office, in collaboration with the IAs for the annotation of the unpaid back accounts in the Transfer Certificate of Title (TCT) of the subject farm lot. To remove the annotation of the unpaid back accounts in the TCT, the lot owner should settle his/her obligation in full and request for the cancellation or clearance from NIA to cancel the annotation from the TCT.

ACCOUNTING PROCEDURES:

In the implementation of the Incentive policy on ISF back accounts, the following accounting procedures should be observed.

To facilitate the collection and monitoring of individual back accounts per lot of irrigation users availing this Incentive policy on ISF back account, a statement of account (Annex D) for every lot shall be prepared by the Billing/Accounting Clerk and approved

by the Irrigation Superintendent. The statement shall be issued to the irrigation users for confirmation. The confirmed statement of account shall be distributed as follows:

- Original - lot owner/farmer
- Duplicate - Bill Collector
- Triplicate - Billing Clerk
- Quadruplicate - Regional Finance and Management Division/Accounting Office

The Statement of Account, Annex D, shall be monitored by account number which is numbered as 0001, 0002, 0003, etc.

For collection of said accounts, the Bill Collector shall indicate, among others, in the Official Receipt (OR) the following information.

1. Account number
2. Lot number
3. Amount paid broken down into:

a. Current ISF	
b. Back Account (July 1, 1975-December 31, 2006)	
c. Back Account (Prior to July 1975)	
d. Total Amount Paid	₱

The duplicate, triplicate and quadruplicate copies of the Statement of Accounts shall at all times be kept updated for monitoring purposes. All installment payments shall be recorded in all copies of the statement based on the report of installment payments (Annexes E & E.1) prepared by the system's cashier/collecting officer and attached to his report of collections submitted to the Regional Finance and Management Division/Accounting Office.

For the availment of the incentive policy on back accounts based on the report prepared by and attached to the report of collections of the system's cashier/collecting officer, the following journal entries shall be taken up in the accounting books:

1.	For current ISF:	Debit	Credit
	Cash Collection		
	Cash Collecting Officer 102	xxx	
	Accounts Receivable 121		Xxx
	Deferred Credits 454*	xxx	
	Irrigation Service Fee-Current Account 625-1*		Xxx
	Palay Collection		
	Merchandise Inventory 154	xxx	
	Accounts Receivable 121		Xxx
	Upon Sale of Palay		
	Cash Collecting Officer 102	xxx	
	Merchandise Inventory 154		Xxx
	Deferred Credits 454*	xxx	
	Irrigation Service Fee-Current Account 625-1*		Xxx

2.	For Irrigation fees due and payable before July 1, 1975:	Debit	Credit
	Upon collection of cash		
	Cash Collecting Officer 102	xxx	
	Accounts Receivable 121		Xxx

	Deferred Credits	454*	xxx	
	Irrigation Service Fee-Back Account	625-2*		Xxx
			Debit	Credit
	Upon collection in-kind			
	Merchandise Inventory	154	xxx	
	Accounts Receivable	121		Xxx
	Upon Sale of Palay			
	Cash Collecting Officer	102	xxx	
	Merchandise Inventory	154		Xxx
	Deferred Credits	454*	xxx	
	Irrigation Service Fee-Back Account	625-2*		Xxx
3.	For irrigation fees due and payable from July 1, 1975 to December 31, 2006			
	Upon collection of cash			
	a. Payment of principal and interest based on government support price at time of billing			
	Cash Collecting Officer	102	xxx	
	Accounts Receivable	121		Xxx
	Deferred Credits	454*	xxx	
	Fines & Penalties-Service Income-ISF	629-1		Xxx
	Irrigation Service Fee-Back Account	625-2*		Xxx
	b. If price increases (government support price) after billing were taken up in books, the following adjustment shall be made:			
	Accounts Receivable	121		Xxx
	Deferred Credits	454*	xxx	
	c. If no price increases were taken up in the books, no adjustment is necessary.			
	Upon collection in kind			
	a. Payment of principal and interest based on government support price at time of billing			
	Merchandise Inventory (MI)	154	xxx	
	Accounts Receivable	121		Xxx
	Deferred Credits (Interest)	454*		Xxx
	Upon Sale of Palay			
	Cash Collecting Officer	102	xxx	
	Loss on Sale of Palay(If SP<Cost of MI) 967*		xxx	
	Merchandise Inventory	154		Xxx
	Gain on Sale of Palay(If SP>Cost of MI) 678-7			Xxx
	Deferred Credits	454*	xxx	
	Deferred Credits (Interest)	454*	xxx	
	Irrigation Service Fee-Back Account	625-2*		Xxx
	Fines & Penalties-Service Income-ISF	629-1		xxx
	b. If price increases (government support price) after billing were taken up in the books, the following adjustment shall be made.			
	Accounts Receivable	121		Xxx
	Deferred Credits	454*	xxx	
	c. If no price increases were taken up in the books, no adjustment is necessary.			

	AMORTIZATION OF CIS		
1.	FOR CURRENT AMORTIZATION		
	Upon collection	Debit	Credit
	Cash Collecting Officer 102	xxx	
	Accounts Receivable 121		Xxx
	Deferred Credits 454*	xxx	
	CIS Amortization-Principal (CA) 627-1A*		Xxx
2.	FOR AMORTIZATION OF BACK ACCOUNTS		
	Upon collection	Debit	Credit
	Cash Collecting Officer 102	xxx	
	Accounts Receivable 121		Xxx
	Deferred Credits 454*	xxx	
	CIS Amortization-Principal (BA) 627-1B*		Xxx
	REMITTANCES FOR ISF AND CIS AMORTIZATION		
1.	REGULAR REMITTANCE		
		Debit	Credit
	Subsidy from CO 653	xxx	
	Cash Collecting Officer 102		Xxx
2.	REMITTANCE IN EXCESS OF THE ANNUAL AVERAGE BACK ACCOUNT COLLECTION, 50% SHALL BE RETAINED AT THE FO, 20% SHALL BE REMITTED TO THE RIO AND 30% SHALL BE REMITTED TO CENTRAL OFFICE		
		Debit	Credit
	Cash in Bank - FO 111/112	xxx	
	Cash in Bank - RIO 111/112	xxx	
	Subsidy from CO 653	xxx	
	Cash Collecting Officer 102		xxx

* Requested account codes for inclusion in NGAS Chart of Accounts pending approval from GAFMIS.

EFFECTIVITY

This incentive policy on the collection of back accounts shall be open for availment from July 1, 2007 up to December 31, 2009.

Please be guided accordingly.


MARCELINO V. TUGAOEN, JR.
 Administrator

28 November 2007
Date

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Annexes

- Average ISF BA Collection (13 Regions and 2 NIIS)
- Average BA CIS Amortization (13 Regions)
- Status Report of Reconstituted Incentive Policy for ISF BA Collection
- Statement of Account (SOA)
- Report of Installment for National Irrigation Systems (NIS)
- Status of Amortization of Communal Irrigation System (CIS)

“ A “ A_1 to A_{15}

“ B “

“ C “

“ D “

“ E “

“ E.1 “

AVERAGE ANNUAL BACK ACCOUNT COLLECTION
(ISF -CY1998 TO 2006)
(P'000)

Annex "A"

NIS		NIS	
<u>CAR</u>	P	1,969.37	<u>REGION 3</u>
Upper Chico RIS			Pampanga RIS P 647.70
			TASMORIS 419.65
<u>REGION 1</u>			Disalit RIS 16.92
Dumoloc RIS	P	542.68	Colo-Caulaman-Layak RIS P 1,187.36
Ilocos Sur RIS		1,496.18	Nueva Ecija PIS 14.66*
Amburayan RIS		1,217.37	Nayon-Bayto RIS 630.66
Lower Agno RIS		489.08	Angat-Maasim RIS 6,579.12
Agno Sinocalan RIS		693.98	Bucao RIS 965.03
Ambayoan Dipalo RIS		227.95	Camiling RIS 55.09
Masalip RIS		459.15	Porac-Gumain RIS 282.80
Ilocos Norte RIS		1,755.78	
<u>REGION 2</u>			<u>UPRIIS</u>
Iguig-Alcala-Amulung PIS	P	223.37	P 4,872.11
Baua RIS		30.17	District 1 4,667.41
Lower Chico RIS		144.15	District 2 7,274.84
Magapit PIS		10,310.84	District 3 4,794.07
Pinacanauan RIS & Solana PIS		272.92	District 4
Nueva Viscaya Bagabag RIS		425.64	<u>REGION 4</u>
Apayao-Abulog IS		2,309.89	Laguna FLIS P 1,051.75
Zinundungan RIS		870.73	Agos RIS 551.67
Mallig RIS		266.01	Palico RIS 410.49
Dummun RIS		647.76	Lumintao RIS 63.44
Banurbur Creek IS		297.60	Amnay-Mongpong RIS 67.22
Tumauini IS		103.55	Pula-Bansud RIS 2,265.04
San-Pablo Cabagan IS		61.92	Dumacaa-Handong-Lagnas RIS 1,520.72
Baggao RIS		595.59	Caguray RIS 89.11
NIS			Cavite FLIS 1,382.58
<u>MARIIS</u>	P	3,121.78	Malatgao-Batang-Batang RIS 337.38
District 1		5,880.36	Sta. Cruz Mabacan RIS 181.66
District 2		2,835.03	Pagbahan RIS 25.53
District 3		5,172.08	Cantingas RIS 6.85
District 4			Baco-Mag-asawang Tubig RIS 2,527.39
			Sta. Maria mayor RIS 221.37

(*) based on the records of NIA Central Office Treasury Department. All the rest are based on data submitted by Regional Irrigation Officer

AVERAGE ANNUAL BACK ACCOUNT COLLECTION
(ISF -CY1998 TO 2006)
(P'000)

Annex "A"

NIS

NIS

REGION 5

Daet-Talisay-Matogdon RIS	P	1,838.67
THIRIS		560.75
Pili-San Ramon-San Francisco RIS		427.67
MNOH RIS		109.08
Libmanan-Cabusao PIS		742.49
Rinconada Integrated IS		798.63
Cagaycay RIS		832.23

REGION 10

Pulangui RIS & Roxas Kuya RIS	P	119,670.76
Rugnan RIS		33.50
Muleta RIS		363.49
Manupali RIS		551.60
Maranding RIS		1,488.51
Bubunawan RIS		70.25

REGION 6

Sibalom-Tigbauan RIS		436.86
Jalaur-Suague RIS		3,281.41
Sibalom-San Jose RIS		2,105.71
Aganan-Sta. Barbara RIS		2,196.15
Aklan-Panakuyan RIS		3,005.68
Barotac Viejo RIS		181.77
Pangiplan RIS		45.83*
Mambusao RIS		195.16
Bago RIS		1,428.78

REGION 11

Lupon IS	P	611.08
Batutu RIS		997.29
Lasang RIS		776.53
Libuganon RIS		1,270.93
Kipaliku RIS		383.44
Saug RIS		129.49*
Mal RIS		286.16*
Padada RIS		323.85*
Libuganon-Saug RIS		334.68

REGION 7&8

Mainit-Pongso RIS		585.43
Balire-Ibawon-Gibuga RIS		132.22
Binahaaan-Tibak RIS		1,080.54
Daguitan-Guinarona RIS		251.77
Hindang-Hilongos-Das-ay RIS		505.38
Bohol-Capayas RIS		304.88
Bao RIS		870.95
Bito RIS		132.91

REGION 12

Kabacan RIS	P	1,895.82
ALLAH RIS		2,918.36
Siluy-Buayan RIS		583.21
Lambayong & Tacurong RIS		3,913.23
M'lang-Malasila		3,329.78
Marbel-Banga RIS		1,830.36
Talayan & Alip RIS		182.78*
Pagalungan RIS		10.23*
Libungan RIS		1,435.92
Kabulnan RIS		82.33*

REGION 9

Salug RIS & Dipolo RIS		1,399.70
Labangan RIS		331.80
Sibuguey Valley IS		371.88

REGION 13

Andanan RIS		2,706.26
Tago RIS		1,443.20
Simulao RIS		1,091.19
Gibong RIS		623.45
Cabadbaran-Taguibo RIS		378.81
Cantilan RIS		2,040.18

(*) based on the records of NIA Central Office Treasury Department. All the rest are based on data submitted by Regional Irrigation Officer

AVERAGE BACK ACCOUNT COLLECTION

CAR	Upper Chico RIS
Average Annual ISF Back Account Collection (CY 1998-2006) P'000	1,969.37
Month	
January	103.61
February	75.90
March	46.16
April	113.45
May	467.95
June	239.98
Sub-total	1,047.05
July	165.47
August	129.16
September	91.49
October	80.54
November	221.89
December	233.76
Sub-total	922.31
Grand Total	1,969.37

AVERAGE BACK ACCOUNT COLLECTION

Region 1	Dumoloc RIS	Ilocos Sur RIS	Amburayan RIS	Lower Agno RIS	Agno Sinocalan RIS	Ambayoan-Dipalo RIS	Masalip RIS	Ilocos Norte RIS	Total
Average Annual ISF Back Account Collection (CY 1998-2006) P'000	542.68	1,496.18	1,217.37	489.08	693.98	227.95	459.15	1,755.78	6,882.17
Month									
January	27.71	125.36	148.09	24.97	27.60	8.89	25.37	231.33	619.33
February	27.18	182.00	76.64	24.49	55.50	21.28	31.27	100.45	518.81
March	31.83	145.89	102.32	28.68	66.52	32.58	46.05	168.20	622.08
April	53.47	155.81	106.47	48.19	71.22	36.12	60.01	86.01	617.29
May	114.12	197.69	147.73	102.84	123.49	27.18	43.51	164.66	921.23
June	49.14	89.49	183.80	44.29	66.83	17.84	36.06	190.24	677.70
Subtotal	303.44	896.24	765.05	273.46	411.16	143.90	242.28	940.90	3,976.44
July	23.90	117.95	103.91	21.54	21.46	10.44	33.68	70.23	403.10
August	28.17	172.01	66.42	25.39	67.01	9.74	20.81	95.08	484.63
September	10.71	56.56	59.47	9.65	34.80	8.42	17.02	107.08	303.72
October	21.77	55.54	30.34	19.62	30.41	11.18	28.83	57.83	255.54
November	56.16	62.47	64.84	50.61	56.48	19.41	52.60	99.38	461.94
December	98.54	135.41	127.35	88.80	72.66	24.86	63.92	385.27	996.80
Subtotal	239.25	599.94	452.32	215.61	282.81	84.06	216.86	814.88	2,905.73
Grand Total	542.68	1,496.18	1,217.37	489.08	693.98	227.95	459.15	1,755.78	6,882.17

AVERAGE BACK ACCOUNT COLLECTION

Region 2	Iguig-Aicala-Amulung PIS	Baua RIS	Lower Chico RIS	Magapit PIS	Pinacanauan RIS & Solana PIS	Nueva Viscaya Bagabag RIS	Apayao-Abuiog IS	Zinundungan RIS	Mallig RIS	Dummun RIS	Banurbur Creek IS	Tumauini IS	San-Pablo Cabagan IS	Baggao RIS	Tot
Average Annual ISF Back Account Collection (CY 1998-2006) P'000	223.37	30.17	144.15	10,310.84	272.92	425.64	2,309.89	870.73	266.01	647.76	297.60	103.55	61.92	595.59	16.5
Month															
January	-	0.06	11.82	316.68	20.47	18.26	51.03	21.46	25.32	8.44	1.44	2.90	7.29	23.82	50
February	-	0.60	17.81	108.86	6.60	27.21	65.15	25.40	6.40	11.59	0.10	1.22	9.02	13.63	29
March	1.06	0.60	7.20	168.05	12.13	18.33	23.87	15.20	3.94	5.59	4.02	2.63	1.38	6.07	27
April	29.58	6.18	8.79	754.45	22.09	17.29	157.77	154.09	87.87	68.37	71.39	20.34	1.59	16.74	1,41
May	48.53	4.56	5.57	4,107.37	66.87	32.97	588.46	214.63	53.00	259.98	143.85	24.52	9.09	160.90	5,72
June	10.35	1.97	16.36	1,849.55	44.89	26.46	552.17	124.65	9.64	98.23	5.30	11.70	8.47	133.22	2,89
Subtotal	89.52	13.98	67.55	7,304.95	173.04	140.51	1,438.44	555.43	186.16	452.20	226.11	63.31	36.84	354.39	11,10
July	31.06	0.29	18.61	434.66	8.16	68.60	143.48	73.57	4.77	60.85	2.83	0.61	4.79	74.95	92
August	-	8.52	9.23	352.05	11.42	97.71	110.98	18.84	1.31	30.53	5.03	-	0.54	38.30	66
September	63.00	0.66	8.29	208.18	11.03	46.08	74.14	42.05	1.64	2.82	7.32	-	0.75	5.92	47
October	13.77	3.65	7.38	408.95	25.78	48.79	159.22	60.57	12.22	37.55	18.83	6.81	7.82	24.19	83
November	15.84	0.41	17.26	924.03	12.55	7.12	184.76	79.35	48.09	26.15	29.71	28.42	4.28	32.10	1,41
December	10.17	2.66	15.84	678.02	30.93	16.84	198.85	40.92	11.81	37.65	7.78	4.40	6.91	65.74	1,12
Subtotal	133.85	16.19	76.60	3,005.89	99.88	285.13	871.45	315.29	79.85	195.56	71.49	40.24	25.08	241.21	5,45
Grand Total	223.37	30.17	144.15	10,310.84	272.92	425.64	2,309.89	870.73	266.01	647.76	297.60	103.55	61.92	595.59	16.56

AVERAGE BACK ACCOUNT COLLECTION

Region 3	Pampanga RIS	TASMORIS	Disalit CRIS	Colo- Caulaman- Layak RIS	Nueva Ecija PIS	Nayom- Bayto RIS	Angat- Maasim RIS	Camiling RIS	Bucao RIS	Porac- Gumain RIS	Total
Average Annual ISF Back Account Collection (CY 1998-2006) P'000	647.70	419.65	16.92	1,187.36		630.66	6,579.12	965.03	55.09	282.80	10,784.33
Month											
January	39.90	12.24	-	81.55	-	30.82	340.00	35.91	0.34	8.48	549.24
February	17.35	13.66	-	100.13	-	55.31	220.46	75.28	0.52	15.22	497.92
March	47.25	28.67	-	88.58	-	174.71	745.74	127.29	3.45	29.50	1,245.20
April	69.49	15.47	0.57	207.87	-	90.79	1,201.75	100.73	7.55	17.07	1,711.29
May	77.19	64.34	2.03	121.79	-	70.12	840.87	119.97	5.10	52.31	1,353.72
June	78.58	31.38	1.97	79.56	-	44.06	608.61	110.65	15.74	11.54	982.09
Subtotal	329.77	165.76	4.57	679.48	-	465.81	3,957.43	569.83	32.69	134.12	6,339.45
July	12.13	56.12	2.85	106.50	-	18.46	605.74	48.84	3.64	28.67	882.96
August	32.08	35.95	-	206.83	-	7.04	404.88	55.12	2.27	28.15	772.32
September	55.62	36.75	6.96	1.97	-	16.80	501.42	40.71	0.86	28.61	689.70
October	69.14	31.21	2.55	8.88	-	30.08	316.00	31.02	3.95	13.51	506.33
November	77.38	41.83	-	82.66	-	51.29	335.87	77.70	7.89	33.27	707.89
December	71.57	52.03	-	101.05	-	41.18	457.79	141.81	3.80	16.47	885.68
Subtotal	317.93	253.90	12.36	507.88	-	164.85	2,621.69	395.20	22.40	148.68	4,444.88
Grand Total	647.70	419.65	16.92	1,187.36	-	630.66	6,579.12	965.03	55.09	282.80	10,784.33

AVERAGE BACK ACCOUNT COLLECTION

Region 4	Laguna FLIS	Agos RIS	Palico RIS	Lumintao RIS	Amnay-Mongpong RIS	Pula-Bansud RIS	Dumacaa-Hangdong-Lagnas RIS	Caguray RIS	Cavite FLIS	Malatgao-Batang-Batang RIS	Sta. Cruz Mabacan RIS	Pagsahan RIS	Catingas RIS	Baco-Magasawang Tubig RIS	Sta. Maria - Mayor RIS
Average Annual ISF Back Account Collection (CY 1998-2006) P'000	1,051.75	551.67	410.49	63.44	67.22	2,265.04	1,520.72	89.11	1,382.58	337.38	181.66	25.53	6.85	2,527.39	221.37
Month															
January	120.04	1.71	25.23	2.51	3.20	72.58	18.67	-	123.52	21.28	0.67	3.33	-	266.10	12.89
February	203.28	31.86	34.91	0.07	0.04	87.59	76.00	3.66	91.69	27.33	8.02	2.34	5.25	131.68	19.74
March	11.12	6.51	24.32	7.54	7.51	134.02	113.22	2.87	58.31	35.34	8.69	-	1.60	52.79	24.37
April	19.54	58.85	13.44	4.86	19.77	338.10	136.63	9.77	65.37	23.06	17.02	1.88	-	171.59	29.02
May	48.14	55.50	35.60	12.60	8.22	271.27	164.28	11.69	50.33	21.00	5.57	7.10	-	309.05	34.93
June	69.98	85.95	19.70	3.54	4.07	174.79	210.48	25.99	146.06	24.37	11.85	2.57	-	551.62	11.34
Subtotal	472.10	240.38	153.19	31.11	42.80	1,078.35	719.29	53.98	535.28	152.37	51.83	17.22	6.85	1,482.83	131.29
July	112.35	66.09	66.35	0.61	7.13	178.59	316.07	10.54	120.91	9.39	61.11	1.66	-	178.64	7.23
August	42.69	49.78	27.23	8.72	0.51	221.50	103.51	0.96	116.01	33.42	15.92	-	-	154.93	11.62
September	32.33	38.68	56.72	-	-	138.15	81.49	2.23	115.87	31.10	-	0.42	-	251.22	17.15
October	98.20	59.47	40.04	1.55	1.05	107.85	90.58	-	102.44	19.58	-	-	-	90.57	12.14
November	97.29	38.13	35.49	4.82	8.13	198.85	76.03	1.71	112.96	31.21	13.93	0.87	-	112.15	12.24
December	196.78	59.14	31.46	16.63	7.60	341.76	133.76	19.69	279.11	60.31	38.87	5.36	-	257.04	29.70
Subtotal	579.65	311.30	257.30	32.34	24.42	1,186.69	801.43	35.13	847.30	185.01	129.83	8.31	-	1,044.56	90.08
Grand Total	1,051.75	551.67	410.49	63.44	67.22	2,265.04	1,520.72	89.11	1,382.58	337.38	181.66	25.53	6.85	2,527.39	221.37

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AVERAGE BACK ACCOUNT COLLECTION

Region 5	Daet-Talisay-Matogdon RIS	THIRIS	Pili-San Ramon San Francisco RIS	MNOH RIS	Libmanan-Cabusao PIS	Rinconada Integrated IS	Cagaycay RIS	Total
Average Annual ISF Back Account Collection (CY 1998-2006) P'000	1,838.67	560.75	427.67	109.06	742.49	798.63	532.23	5,309.50
Month								
January	32.01	27.15	16.43	24.33	-	26.98	-	126.91
February	27.75	23.10	-	-	-	33.00	16.14	99.99
March	45.18	26.88	13.60	-	-	24.94	41.79	152.39
April	216.80	78.94	36.45	19.05	-	29.77	38.93	419.96
May	156.63	89.79	89.43	10.36	-	47.88	55.40	449.49
June	196.21	71.68	167.11	31.09	-	58.82	65.90	590.81
Subtotal	674.58	317.54	323.02	84.83	-	221.39	218.16	1,839.54
July	310.82	23.02	6.19	-	-	126.51	42.21	508.74
August	556.42	66.20	1.03	6.12	-	158.35	294.13	1,082.26
September	42.58	-	10.51	-	-	117.92	50.33	221.35
October	41.95	47.91	4.11	-	-	120.09	28.69	242.75
November	119.72	31.38	26.33	18.11	742.49	10.77	7.64	956.45
December	92.59	74.69	56.47	-	-	43.59	191.07	458.42
Subtotal	1,164.09	243.21	104.64	24.23	742.49	577.24	614.07	3,469.97
Grand Total	1,838.67	560.75	427.67	109.06	742.49	798.63	832.23	5,309.50

AVERAGE BACK ACCOUNT COLLECTION

Region 6	Sibaiom-Tigbauan RIS	Jalaur-Suague RIS	Sibaiom-San Jose RIS	Aganan-Sta. Barbara RIS	Aktan-Panakuyan RIS	Barotac Viejo RIS	Pangiplan RIS	Mambusao RIS	Bago RIS	Total
Average Annual ISF Back Account Collection (CY 1998-2006) P'000	436.86	3,281.41	2,105.71	2,196.15	3,005.68	181.77		195.16	1,428.78	12,831.50
Month										
January	16.88	202.27	220.36	33.04	268.20	4.28	-	6.11	102.18	853.33
February	23.77	244.93	85.83	38.59	134.02	6.64	-	5.40	190.99	730.18
March	20.22	187.13	106.28	132.84	237.52	8.00	-	5.62	123.93	821.54
April	30.63	148.48	77.72	139.52	215.28	8.27	-	11.65	96.73	728.27
May	31.88	293.45	123.62	153.24	497.08	11.46	-	33.40	156.22	1,300.35
June	25.94	206.32	215.43	124.25	466.86	15.99	-	4.34	111.93	1,171.04
Subtotal	149.31	1,282.58	829.24	621.49	1,818.96	54.64	-	66.52	781.98	5,604.71
July	23.47	310.24	99.54	146.83	124.78	10.72	-	5.57	45.48	766.63
August	61.17	254.82	177.44	145.31	146.96	15.32	-	86.34	90.52	977.89
September	30.87	563.50	272.49	242.68	224.93	59.52	-	10.75	189.27	1,593.99
October	26.69	270.55	79.39	148.05	152.93	12.54	-	7.60	68.09	765.86
November	35.03	191.85	217.09	196.75	216.20	5.76	-	2.07	70.95	935.70
December	110.31	407.87	430.52	695.03	320.92	23.27	-	16.32	182.48	2,186.71
Subtotal	287.55	1,998.83	1,276.46	1,574.66	1,186.72	127.13	-	128.64	646.80	7,226.78
Grand Total	436.86	3,281.41	2,105.71	2,196.15	3,005.68	181.77	-	195.16	1,428.78	12,831.50

AVERAGE BACK ACCOUNT COLLECTION

Region 7&8	Mainit- Pongso RIS	Balire- Ibawon- Gibuga RIS	Binahaan- Tibak RIS	Daguitan- Guinarona RIS	Hindang- Hilongos- Das-ay RIS	Bohol- Capayas RIS	Pongso RIS	Mainit RIS	Bao RIS	Bito RIS	Total
Average Annual ISF Back Account Collection (CY 1998-2006) P'000	585.43	132.22	1,080.54	251.77	505.38	304.88			870.95	132.91	3,864.10
Month											
January	13.32	0.89	16.40	4.76	12.67	51.99	-	-	9.51	0.07	109.60
February	6.80	0.03	33.42	2.40	14.31	4.25	-	-	31.95	0.94	94.11
March	27.04	5.19	35.89	11.85	22.32	21.09	-	-	36.70	7.74	167.82
April	110.09	7.13	122.10	18.53	36.54	55.14	-	-	143.92	8.54	501.99
May	155.25	14.82	203.18	29.97	47.86	14.21	-	-	140.17	3.45	608.91
June	85.05	33.74	194.82	32.29	40.10	59.08	-	-	70.40	4.83	520.30
Subtotal	397.54	61.80	605.81	99.79	173.81	205.76	-	-	432.64	25.58	2,002.73
July	5.83	2.29	73.41	27.42	77.17	9.00	-	-	29.57	0.23	224.91
August	2.02	3.05	47.80	12.59	38.34	8.41	-	-	131.97	18.90	263.08
September	9.92	3.77	7.99	21.76	15.05	27.06	-	-	22.64	7.83	116.01
October	51.78	12.35	49.73	10.00	31.91	5.65	-	-	57.95	57.21	276.59
November	85.50	19.33	134.93	22.16	71.96	23.98	-	-	97.30	18.21	473.36
December	32.84	29.64	160.87	58.06	97.13	25.01	-	-	98.89	4.96	507.41
Subtotal	187.89	70.42	474.73	151.98	331.57	99.12	-	-	438.32	107.34	1,861.36
Grand Total	585.43	132.22	1,080.54	251.77	505.38	304.88	-	-	870.95	132.91	3,864.10

AVERAGE BACK ACCOUNT COLLECTION

Region 9	Salug RIS & Dipolo RIS	Labangan RIS	Iligan Valley IS	Total
Average Annual ISF Back Account Collection (CY 1998-2006) P'000	1,399.70	331.80	371.88	2,103.39
Month				
January	17.06	0.50	0.64	18.20
February	56.66	13.77	14.94	85.38
March	192.74	22.00	51.50	266.24
April	244.97	31.17	75.12	351.26
May	126.24	3.72	32.71	162.68
June	89.01	13.17	36.70	138.89
Subtotal	726.69	84.34	211.61	1,022.64
July	51.70	17.85	7.23	76.77
August	31.28	47.70	3.20	82.19
September	110.74	66.75	49.02	226.52
October	199.40	35.93	34.62	269.96
November	125.15	23.92	27.18	176.26
December	154.73	55.31	39.01	249.05
Subtotal	673.01	247.47	160.27	1,080.74
Grand Total	1,399.70	331.80	371.88	2,103.39

AVERAGE BACK ACCOUNT COLLECTION

Region 10	Pulangui RIS & Roxas Kuya RIS	Rugnan RIS	Muleta RIS	Manupali RIS	Maranding RIS	Bubunawan RIS	Total
Average Annual ISF Back Account Collection (CY 1998-2006) P'000	119,670.76	33.50	363.49	551.60	1,488.51	70.25	4,740.63
Month							
January	141.07	-	85.53	56.85	91.76	0.72	375.93
February	115.16	-	22.90	203.78	65.12	1.02	407.98
March	196.29	-	50.73	17.73	137.15	4.29	406.19
April	238.36	-	19.74	21.28	126.81	2.05	408.24
May	166.34	-	29.69	35.42	144.46	7.67	383.58
June	206.26	-	15.66	35.23	119.48	6.24	382.87
Subtotal	1,063.47	-	224.25	370.29	684.78	21.99	2,364.78
July	188.79	-	16.67	13.53	34.30	2.16	255.44
August	192.47	-	5.22	4.23	72.33	10.33	284.58
September	162.39	-	10.81	19.95	22.58	2.33	218.06
October	173.90	-	26.13	75.12	69.48	14.25	358.88
November	243.30	-	25.77	24.63	257.82	12.12	563.63
December	242.46	-	54.65	43.85	347.23	7.06	695.26
Subtotal	1,203.31	-	139.24	181.31	803.74	48.25	2,375.85
Grand Total	2,266.78	-	363.49	551.60	1,488.51	70.25	4,740.63

AVERAGE BACK ACCOUNT COLLECTION

Region 11	Lupon IS	Batutu RIS	Lasang RIS	Libuganon RIS	Kipaliku RIS	Saug RIS	Mal RIS	Padada RIS	Libuganon - Saug RIS	Total
Average Annual ISF Back Account Collection (CY 1998-2006) P'000	611.08	997.29	776.53	1,270.93	383.44				334.68	4,373.96
Month										
January	23.57	3.26	10.69	32.22	1.52				7.20	78.46
February	24.62	4.59	15.29	34.59	3.92				23.76	106.77
March	36.65	47.30	66.39	117.90	51.91				6.97	327.11
April	90.60	170.62	89.09	349.76	31.95				40.40	772.42
May	53.27	126.92	107.36	282.19	31.42				7.66	608.83
June	95.39	60.51	92.44	170.09	35.71				12.65	466.78
Subtotal	324.11	413.19	381.27	986.75	156.42	-	-	-	98.63	2,360.37
July	53.60	81.45	58.60	49.09	57.06				113.74	413.54
August	23.76	46.82	22.25	4.28	4.98				27.71	129.79
September	18.51	74.96	64.95	18.82	21.87				30.68	229.79
October	45.91	169.60	86.34	81.05	41.79				36.87	461.57
November	45.94	103.19	63.67	98.01	63.05				21.31	395.17
December	99.26	108.08	99.45	32.93	38.27				5.75	383.73
Subtotal	286.98	584.10	395.26	284.18	227.02	-	-	-	236.05	2,013.59
Grand Total	611.08	997.29	776.53	1,270.93	383.44	-	-	-	334.68	4,373.96

AVERAGE BACK ACCOUNT COLLECTION

Region 12	Kabacan RIS	ALLAH RIS	Siluyan-Buayan RIS	Lambayong & Tacurong RIS	M'lang-Malasila	Marbei-Banga RIS	Talayan & Alip RIS	Pagalungan RIS	Libungan RIS	Kabulnan RIS	Total
Average Annual ISF Back Account Collection (CY 1998-2006) P'000	1,895.82	2,918.36	583.21	3,913.23	3,329.78	1,830.36			1,435.92		15,906.68
Month											
January	27.26	156.64	51.84	77.27	60.70	61.76	-	-	42.36	-	477.82
February	121.32	266.79	31.53	203.69	105.75	90.67	-	-	71.13	-	890.89
March	214.74	313.80	38.86	381.65	358.21	174.18	-	-	119.88	-	1,601.32
April	175.35	154.95	24.18	208.43	174.03	109.06	-	-	157.83	-	1,003.83
May	157.39	188.37	48.05	221.32	232.83	107.60	-	-	174.41	-	1,129.98
June	204.75	183.58	60.14	398.54	686.44	380.32	-	-	243.56	-	2,157.32
Subtotal	900.81	1,264.13	254.61	1,490.90	1,617.96	923.58	-	-	809.16	-	7,261.15
July	25.00	116.06	44.90	96.87	77.63	112.10	-	-	57.37	-	529.92
August	248.75	388.80	63.88	185.80	61.37	280.61	-	-	154.29	-	1,383.50
September	138.04	477.40	57.90	270.75	170.16	139.64	-	-	76.79	-	1,330.68
October	155.72	200.92	49.15	557.38	642.77	97.07	-	-	94.63	-	1,797.63
November	128.73	174.37	40.68	653.98	276.01	124.58	-	-	91.85	-	1,490.21
December	298.76	296.67	72.10	657.56	483.89	152.78	-	-	151.82	-	2,113.59
Subtotal	995.00	1,654.23	328.61	2,422.34	1,711.82	906.78	-	-	626.76	-	8,645.54
Grand Total	1,895.82	2,918.36	583.21	3,913.23	3,329.78	1,830.36	-	-	1,435.92	-	15,906.68

AVERAGE BACK ACCOUNT COLLECTION

Region 13	Andanan RIS	Tago RIS	Simuiao RIS	Gibong RIS	Cabadbaran- Taguibo RIS	Cantilan RIS	Total
Average Annual ISF Back Account Collection (CY 1998-2006) P'000	2,706.26	1,443.20	1,091.19	623.45	378.81	2,040.18	8,283.11
Month							
January	7.74	5.52	5.21	3.08	1.37	6.59	29.51
February	10.78	6.04	5.40	3.08	2.83	10.36	38.48
March	24.00	9.57	7.13	3.12	3.78	23.93	71.54
April	49.18	12.92	15.38	13.00	7.83	54.01	152.31
May	60.34	27.00	57.30	33.28	9.38	79.08	266.38
June	276.78	114.44	108.38	59.67	23.53	147.19	729.98
Subtotal	428.82	175.49	198.81	115.21	48.72	321.17	1,288.21
July	281.64	179.73	124.67	71.98	30.73	252.45	941.18
August	328.31	198.05	134.18	72.05	83.22	216.95	1,032.77
September	347.63	210.67	141.90	74.11	43.18	269.85	1,087.34
October	404.70	209.53	145.79	85.99	56.54	294.57	1,197.11
November	440.36	218.84	155.82	97.81	48.83	316.65	1,278.31
December	474.80	250.89	190.03	106.31	67.60	368.55	1,458.18
Subtotal	2,277.44	1,267.71	892.39	508.24	330.10	1,719.02	6,994.89
Grand Total	2,706.26	1,443.20	1,091.19	623.45	378.81	2,040.18	8,283.11

AVERAGE BACK ACCOUNT COLLECTION

MARIIS	D1	D2	D3	D4	Total
Average Annual ISF Back Account Collection (CY 1998-2006) P'000	3,121.78	5,880.36	2,835.03	5,172.08	17,009.26
Month					
January	80.92	184.07	67.88	67.74	400.60
February	35.55	39.18	37.17	62.01	173.92
March	384.44	588.65	111.48	197.87	1,282.44
April	720.67	1,059.57	548.94	806.77	3,135.95
May	477.91	939.67	485.52	715.96	2,619.06
June	480.67	839.63	386.18	1,116.54	2,823.02
Subtotal	2,180.17	3,650.77	1,637.15	2,966.90	10,434.99
July	60.99	121.81	51.30	143.21	377.32
August	79.17	192.30	89.15	130.09	490.72
September	104.53	263.58	138.01	260.49	766.61
October	278.04	508.79	152.65	537.40	1,476.88
November	259.66	508.24	295.23	449.34	1,512.48
December	159.21	634.87	471.55	684.63	1,950.26
Subtotal	941.61	2,229.59	1,197.88	2,205.18	6,574.26
Grand Total	3,121.78	5,880.36	2,835.03	5,172.08	17,009.26

AVERAGE BACK ACCOUNT COLLECTION

UPRIIS	D1	D2	D3	D4	Total
Average Annual ISF Back Account Collection (CY 1998-2006) P'000	4,872.11	4,667.41	7,274.84	4,794.07	21,608.43
Month					
January	175.24	236.52	376.68	183.34	971.78
February	340.95	397.34	450.91	463.48	1,652.67
March	192.71	97.10	405.95	715.70	1,411.46
April	786.31	467.10	674.82	607.58	2,535.80
May	849.58	922.47	849.04	319.75	2,940.83
June	606.45	696.81	772.71	358.52	2,434.49
Subtotal	2,951.24	2,817.33	3,530.10	2,648.36	11,947.04
July	321.98	445.20	758.46	205.30	1,730.94
August	174.53	191.04	441.73	182.04	989.34
September	82.41	97.87	262.00	93.00	535.27
October	298.47	145.33	237.70	538.60	1,220.09
November	517.68	410.61	597.68	592.96	2,118.93
December	525.80	560.04	1,447.17	533.81	3,066.83
Subtotal	1,920.87	1,850.08	3,744.74	2,145.71	9,661.39
Grand Total	4,872.11	4,667.41	7,274.84	4,794.07	21,608.43

AVERAGE ANNUAL BACK ACCOUNT COLLECTION
(AMORTIZATION -CY2004 TO 2006)
(P'000)

PIO			PIO			Annex "B"
<u>CAR</u>			<u>REGION 4</u>			
Abra PIO	P	0.98	Batangas PIO	P	621.55*	
Apayao PIO		685.33*	Cavite PIO		36.01	
Benguet PIO		85.17*	Laguna PIO		9.93*	
Kalinga PIO		2.71	Marinduque PIO		10.00	
Ifugao PIO		330.50*	Mindoro Occidental PIO		2268.00*	
Mt. Province PIO		1.38	Mindoro Oriental PIO		1.38	
			Quezon PIO		141.59	
			Romblon PIO		14.00	
<u>REGION 1</u>			<u>REGION 5</u>			
Ilocos Norte PIO	P	435.07	Masbate PIO	P	116.95	
Ilocos Sur PIO		81.63	Catanduanes PIO		812.76*	
La Union PIO		8.33	Albay PIO		158.97*	
Pangasinan PIO		77.22	Camarines Norte PIO		768.48*	
			Camarines Sur PIO		5376.09*	
			Sorsogon PIO		0.00	
<u>REGION 2</u>			<u>REGION 6</u>			
Cagayan PIO	P	2259.49*	Aklan PIO	P	203.61	
Isabela PIO		14.50	Antique PIO		270.63	
NV PIO		45.99	Capiz PIO		9.05	
Quirino PIO		25.81	Iloilo PIO		94.15	
			Negros Occidental PIO		455.60	
<u>REGION 3</u>			<u>REGION 7&8</u>			
Bulacan PIO	P	21.57	Bohol PIO	P	1775.40*	
Bataan PIO		32.34	Cebu PIO		1321.65*	
Pampanga PIO		66.14	Negros Oriental PIO		2495.63*	
Tarlac PIO		168.68	North Leyte PIO		2.71	
Zambales PIO		11.00	South Leyte PIO		1946.78*	
Aurora PIO		0.00	Eastern Samar PIO		1.38*	
			Northern Samar PIO		48.02*	
			Western Samar PIO		38.83*	

() based on the records of NIA Central Office Treasury Department. All the rest are based on data submitted by Regional Irrigation Officer*

AVERAGE ANNUAL BACK ACCOUNT COLLECTION
(AMORTIZATION -CY2004 TO 2006)
(P'000)

PIO		PIO		Annex "B"	
REGION 9		REGION 12			
Zamboanga City PIO	P 5.00	Sarangani PIO	P 135.41		
Zamboanga Sur PIO	388.93	South Cotabato PIO	265.81		
Zamboanga Sibugay PIO	96.86	Sultan Kudarat PIO	404.67		
Zamboanga del Norte PIO	210.11	North Cotabato PIO	445.62		
REGION 10		REGION 13			
Bukidnon PIO	P 429.91	Agusan Norte PIO	P 160.29		
Misamis Occidental PIO	115.36	Agusan Sur PIO	2521.04*		
Misamis Oriental PIO	189.88	Surigao Sur PIO	34.82		
Lanao del Norte PIO	262.54	Surigao Norte PIO	312.97		
REGION 11					
Davao Norte PIO	P 758.09				
Davao Sur PIO	738.85				
Davao Oriental PIO	132.56				

() based on the records of NIA Central Office Treasury Department. All the rest are based on data submitted by Regional Irrigation Officer*

Statu s of Reconstituted Incentive Policy for ISF Back Account Collection

ANNEX " C "

Region		Area	No. of	S.O.A	No. of	for One Time	I N S T A L L M E N T P A Y M E N T										Total Payment	Balance	Collec'tn
Name of NIS		Covered	Bene	ISF BA	Bene	Full Payment	2007	2008	2008	2009	2009	2010	2010	2011	2011		(Pesos)	(Pesos)	Eff (%)
		has	ficiaries		ficiaries		WS	DS	WS	DS	WS	DS	WS	DS	WS				
1.Agos RIS	T	1.250.00	3.500	2.447.929.00	2	500.000.00													
	A	1.150.00	3.200.00	2.300.000.00	1	700.000.00													
2.Amnay RIS	T																		
	A																		
3.Baco Bucayao RIS	T																		
	A																		
4.Ca RIS	T																		
	A																		
5.Cavite FLIS	T																		
	A																		
6. D H L RIS	T																		
	A					SAMPLE		ONLY											
7.Laguna FLIS	T																		
	A																		
8. Lumintao RIS	T																		
	A																		
9. Mag asawang Tubig	T																		
	A																		
10. Malatqao BB ris	T																		
	A																		
11.Pagbahan RIS	T																		
	A																		
12.Palico RIS	T																		
	A																		
13.Pula Bansud RIS	T																		
	A																		
14.Sta Cruz RIS	T																		
	A																		
15.Sta Maria RIS	T																		
	A																		
Total for R4	T																		
	A																		

Prepared by:

Designation

Checked & Reviewed by:

Designation

Submitted by:

Designation

STATEMENT OF ACCOUNT
As of _____ 20__

RIS

Account No. _____

Name of Irrigation User: _____

Address: _____

Lot Number: _____

Location: _____

Availment Period: From: _____

To: _____

ANNEX " D "

BACK ACCOUNT	Account per IFR in Peso Value	Account Payable Per Incentive Policy	Amount of Account to be Adjusted	Note: 1. Installment amount is computed by dividing the total account by seven cropping seasons installment payments. 2. Amount of account to be adjusted is the difference between account per IFR and account payable per incentive policy. 3. This shall always be kept updated.
A. Prior to July 1, 1975	P	P	P	
B. July 1, 1975 to Dec. 31, 2006				
Total Back Account.....	P	P	P	

CROPPING	INSTALLMENT SCHEDULE				INSTALLMENT PAYMENT				
Cropping Season/ CY _____	Ins. No.	Account per IFR	Account Payable Per Incentive Policy	Amount of Account to be Adjusted	No.	Amount Paid	OR No.	Date	Running
	1st	P	P	P	1st	P			
	2nd				2nd				
	3rd				3rd				
	4th				4th				
	5th				5th				
	6th				6th				
	7th				7th				
			Total Amount Paid			P	Unpaid Account		P

Prepared by:

Approved by:

Confirmed by:

Billing / Accounting Clerk

Irrigation Superintendent

Irrigation User

ANNEX " E "

[illegible]

Prepared by:

Designation

Checked & Reviewed by:

Designation

Approved by:

Irrigation Superintendent

ANNEX " E.1 "

[illegible]

Name of P.I.O
Designation