

FINAL THREE-YEAR EXTENSION OF INCENTIVE POLICY ON IRRIGATION SERVICE FEE (ISF) BACK ACCOUNTS

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/200c1b57249f/>

The NIA Board of Directors passed Board Resolution No. 6421-94 on December 15, 1994 granting the re-extension for another three years the incentive policy on ISF back accounts to start January 1, 1995 covering back accounts as of December 31, 1994. This is to give another chance to irrigation users who were not able to avail of the incentive policy on ISF back accounts (MC No. 11, s. 1992) which ended December 31, 1994. In order to stop the practice of deferring payment of current ISF accounts, this re-extension will be last.

In order to make the incentive more appealing, all irrigation users shall be furnished each a comparative statement of ISF account showing the difference between the recorded account and the adjusted account under this incentive policy. The Irrigation Superintendent shall negotiate with all irrigation users who are willing to avail to this incentive policy on back accounts under the following terms and conditions.

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 between the period July 1, 1975 and December 31, 1994, the principal and applicable interest shall be paid based on the prevailing NFA 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 in kilograms shall be paid.

In the application of Policy Nos. 1 and 2 above, the following prerequisites shall first be complied with:

- a. A landowner, tenant or lessee shall first pay his/her current account in full before payment is applied for the full or partial settlement of his/her back accounts.
- b. Back accounts maybe paid in equal installments within four (4) consecutive cropping/harvesting seasons but not beyond December 31, 1998.
- c. All unpaid back accounts after the expiration of the 3 year period, shall be subject to 1% of the amount as monthly interest from the time the account 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.

Payment made on ISF back accounts during the 3-year availment period shall be treated as partial availment 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.

Irrigators Associations (IAs) may also avail of this incentive policy, however, they are no longer entitled to the present collection incentive for the payment of these back accounts.

This incentive policy shall apply only to principal and interest that will be waived whose totality does not exceed P10,000.00.

In the implementation of the incentive policy on back accounts the same monitoring and accounting procedures

set forth in MC #005, s. 1988 should be strictly observed.

Adopted: 13 Jan. 1995

(SGD.) APOLONIO V. BAUTISTA
Administrator

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.