

ACTIVITY	RESPONSIBLE UNIT/PERSON*	OBJECTIVE	RISK FACTOR	LIKELIHOOD OF OCCURRENCE	SIGNIFICANCE OF RISK	CONTROL ACTIVITES	ASSESSMENT OF CONTROL OR SAFEGUARD	AREAS FOR IMPROVEMENT
d. Cost estimates for contract works		Approved budget for Contract Works						
e. Work and Financial Plan		To determine the monthly / quarterly financial requirement						
<b>2 Procurement of Services, Materials and Consultancy</b>	PMO/CMD (for NIP)  PIO (Eng'g. Section) / RO (Eng'g. Division) / SMD / CPMO (for CIP)	To select qualified bidders	Risk of Collusion between contractor/supplier and BAC members - Awarding to favored contractor/supplier	High	High	RA 9184 Eligibility Screening by TWG  MC # 50 series of 2002	TWG is not trained on RA 9184 and at best, was just given orientation before the actual implementation of this law	Training on RA 9184 for the whole BAC and TWG
<b>3 Right of Way Negotiation and Payment</b>	PMO/CMD (for NIP)  PIO/RO/SMD/ CPMO (for CIP)	To facilitate smooth implementation of the project	Over valuation of affected properties	High in NIS Low in CIS	Low	RA 8974 MC 12 series of 2002 MC 2	Sufficient to contain risk	ROW must be given high priority even before the signing of the MOA for the project
a. Survey								
b. Valuation	Irrigator's Association					Actual verification is done (in case of validation of certification) by the survey group and the construction group), joint survey prior to construction (by contractor / NIA)		
c. Payment								
<b>4 POW implementation Construction Works</b>	PMO/CMD (for NIP)  PIO/RO/SMD/ CPMO (for CIP)	To execute plans & programs				FAMIS		CMD should serve as a technical consultant of NIA which means technical capability should be strengthened.  Training of existing personnel for said purpose



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a. Force Account Works / Local Minor Contracts			Risk of delay in project implementation	Medium	High	MC # 21 series of 2001  FAMIS  Manual on Participatory Approach - CIP  Construction Schedule (S-Curve)	No concrete testing for CIPs	Material testing be done per region
b. Contract Works (International/Domestic)			Non-compliance with technical specifications	High		Material Testing and Quality Control (MTQC)  Guidelines of the IFIs	MTQC strict monitoring (after truck goes out, in 1 to 2 wks, people from property section will inspect aside from the inspector report). Even if materials used were lower than the appropriate, structure may pass the strength or compression test.	Standardization of MTQC practices by having a material testing facility per region or consider possibility of tie-up with DPWH to strengthen MTQC practices
<b>5 Monitoring and Evaluation</b>								
a. Monthly/Quarterly/Annual Progress Report	PMO/CMD (for NIP)  PIO (Construction Unit) / RO (Eng'g. Division) /SMD/ CPMO (for CIP)	To asses the progress of implementation				MC 46 series of 1990 (List of required reports for submission to the Central Office)  Pre-final inspection; certifications as attachments	Requiring various reports for submission is a good safeguard although the person / office responsible for checking such reports may not have the necessary motivation to detect discrepancy.	

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<b>6 Contract Works Administration</b>	PMO/CMD (for NIP)  PIO/RO/SMD/ CPMO (for CIP)	To asses/evaluates the progress of implementation						
a. Variation Orders (Change order, extra work order, supplementary contract)			Unverified request of change orders	Low	High	RA 9184	Control is inadequate because accountable personnel are not trained on RA 9184	Detailed engineering (NEDA Circular--limiting the variation order at 10% limit)
b. Contract time extension			Over-run (negative slippage) Under-run (positive slippage)					
c. Progress billing and payment								
d. Contract price escalation								
<b>7 Fund Management</b>	PMO/CMD (for NIP)  PIO / RO (Eng'g. and Finance Div) / SMD / CPMO (for CIP)	Optimum utilization of resources	Disbursement of funds not covered by the program	Low	High	Approved POW (no deviation of fund release); schedule of payment should follow a first-in-first-out policy.	Not enough to control fund deviation since cases have been identified (with authority from top management)	Prioritization must follow the FIFO scheme (first in- first out) for cash disbursement  Develop a more equitable cash allocation system
a. Fund Releases			Risk of Delay - Delayed fund release due to favoring of creditor / prioritization					
b. Liquidation and Disbursement								
<b>8 Project Inventory</b>	PMO/CMD (for NIP)  PIO/RO/SMD/ CPMO (for CIP)  Composite Team	To determine the completed project facilities, area generated / rehabilitated, physical accounting, verification and inspection of infrastructures completed.	Missing equipment	Medium	Medium	MC # 5 series of 2000  Guidelines on the Project Inventory and the Preparation of the Project Completion Report	Different views of NIA and COA on inventory (for NIA, depends on the steering committee if they want the project to undergo inventory)	Periodic inventory (once booked up, it should be reflected in the inventory)  Revisit the MC - update for adequacy  Annual Clearance (to check if equipment is still with the NIA also to determine the date of loss if any - COA Requirement)

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9 <b>Project Completion Report</b>	PMO/CMD (for NIP)  PIO/RO/SMD/ CPMO (for CIP)	To document project completion				MC # 5 series of 2000  Guidelines on the Project Inventory and the Preparation of the Project Completion Report	Adequate because report submission is fully complied with; there is strict monitoring of the reports	Periodic inventory (once booked up, it should be reflected in the inventory)  Revisit the MC - update for adequacy  Annual Clearance (to check if equipment is still with the NIA also to determine the date of loss if any - COA Requirement)
10 <b>Commissioning/Test Run</b>	PMO/CMD (for NIP)  PIO/RO/SMD/ CPMO (for CIP)	To asses the readiness or functionality of the completed project for operation	Irrigated area does not match the designed service area	Low	Medium			One year before the completion of the project, turn over must be done to eliminate the discrepancies on service area, etc.

\* Based on Delegated Authority (MC # 50 series of 2002)

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<b>CVA Area 2: PROCUREMENT OF CIVIL WORKS</b>								
1 Request for Bidding	Project Management Office	To Initiate procurement process	Request for bidding is close to expiration of loan	Low	High	Allowing adequate lead time for procurement	Adequate	
2 Preparation of Eligibility Criteria and Forms	Specification Division	To select qualified bidders	Tailor fitting of criteria to suit the qualifications of favored bidder	Low	High	R.A 9184 and IRR-A: Procurement guidelines of lending institutions	Inadequate	Policy standardizing criteria and form
			Imposing unduly criteria to limit the number of bidders	Low	High			Policy standardizing criteria and form
3 Preparation of Bidding Documents	Specification Division	To provide complete information of the project	None	None	None	None		Policy standardizing criteria and form
4 Pre-procurement Conference	BAC	Iron-out gray areas	None	None	None	None		
5 Advertisement (invitation to Apply for Eligibility and to Bid)	BAC	Greater dissemination of the project to be bidded out	May contain limited information while some favored bidders already have advance information regarding the project to be bidded out	Low	Medium	R.A 9184 and IRR-A: Procurement guidelines of lending institutions		Policy giving sanctions to BAC, BAC Secretariat for non-posting with the G-EPS
			Insertion of a special requirement/qualification in the published IAEB which discourages/prevents/limits other contractors from participating in such bidding to favor only one & specific qualified bidder	Low	Medium	R.A 9184 and IRR-A: Procurement guidelines of lending institutions		
6 Letter of Intent	BAC	To determine interested bidders	Submission of LOI by a contractor's unauthorized representative;	Low	High	R.A 9184 and IRR-A: Procurement guidelines of lending institutions	Insufficient	Policy to require that LOIs be signed by the person authorized in the contractor's lisencc issued by the PCAB; Policy requiring a photocopy of the contractor's PCAB lisencc attached to the LOI and presentation of the original PCAB lisencc for verification purposes
			Borrowing of another contractor's PCAB license and registration certificate	Low	High	R.A 9184 and IRR-A: Procurement guidelines of lending institutions	Insufficient	

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			Bidders may not be genuinely interested to bid but only to profit by way of "sahod"	Low	High	R.A 9184 and IRR-A: Procurement guidelines of lending institutions	Insufficient		
7	Issuance of Eligibility Forms	BAC Secretariat	To provide opportunity to bidders to participate	The period of availability of bidding documents is shortened	Low	High	R.A 9184 and IRR-A: Procurement guidelines of lending institutions	Insufficient	Strict implementation of R.A 9184 on the timelines for the issuance of the eligibility forms
8	Evaluation of Eligibility Documents	BAC-TWG	To determine the eligibility of prospective bidders	Abuse of discretion which the TWG and the BAC may employ in the evaluation of eligibility documents	High	High	R.A 9184 and IRR-A: Procurement guidelines of lending institutions	Inadequate	Eligibility evaluation be done through a computerized verification system known as the Civil Works Registry (CWR)
9	Approval of BAC Resolution as to the list of Eligible and Non-eligible Bidders	Administrator	To confirm selection of qualified bidders	Delay of action in exchange of some favors	Low	Low	R.A 9184 and IRR-A: Procurement guidelines of lending institutions	Inadequate	Strict implementation of R.A 9184 on the timelines for the approval of BAC Resolution
10	Notification of eligible and non-eligible bidders	BAC	To inform eligible and non-eligible bidders	Delay in the release of notification letters / letter of eligibility / ineligibility	Medium	Medium	R.A 9184 and IRR-A: Procurement guidelines of lending institutions	Inadequate	Policy fixing period to issue notice to eligible and non- eligible bidders.
11	Issuance of Bidding Documents	Specification Division	To enable bidders to prepare their bids	Premature disclosure of information	Low	Low	R.A 9184 and IRR-A: Procurement guidelines of lending institutions	Inadequate	Sanction to those giving advise and lawyering for bidders/Strict implementation of the provision of RA 9184
12	Pre-bid Conference	BAC	To clarify issues regarding the project to be bid	None				Inadequate	
13	Issue Supplemental Notices	BAC	To confirm amendments to the bidding documents	Not issued despite material modification in the terms of bidding	Low	Low	R.A 9184 and IRR-A: Procurement guidelines of lending institutions	Inadequate	Policy to improve the requirement of RA 9184 regarding the conduct of pre-bid conference for all civil works and issuance of minutes to all bidders within the fix period number of days

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14 Bid Opening	BAC	To open submitted bids	Unjustifiable delay in the opening of bids	High	High	R.A 9184 and IRR-A: Procurement guidelines of lending institutions	Inadequate	Policy on strict observance of the date of bid openng fixed in the IAEAB
			Accomodation of late submitted bids	High	High	R.A 9184 and IRR-A: Procurement guidelines of lending institutions	Inadequate	Policy on strict observance of the date of bid openng fixed in the IAEAB
			Granting of motion for postponement to submit bids even without reasonable grounds to favor bidder	High	High	R.A 9184 and IRR-A: Procurement guidelines of lending institutions	Inadequate	Policy on strict observance of the date of bid openng fixed in the IAEAB
			Published date for the opening of bids is changed without prior notice	High	High	R.A 9184 and IRR-A: Procurement guidelines of lending institutions	Inadequate	New date of bid opening should be posted at GEPS
			Bid modification is done even after the deadline for the submission & receipts of bids	High	High	R.A 9184 and IRR-A: Procurement guidelines of lending institutions	Inadequate	Strict implementation of R.A. 9184 and its IRR-A
			Bidding procedures not strictly followed	High	High	R.A 9184 and IRR-A: Procurement guidelines of lending institutions	Inadequate	Seminar / training for BAC, Secretariat and TWG
15 Evaluation of Bids	BAC-TWG	To establish the correct calculated prices of the bids and to rank the total bid prices as calculated from the lowest to the highest; To determine the lowest calculated bid (LCB)	Collusion may be resorted among the bidders, between the bidders and the BAC to favor one bidder	High	High	R.A 9184 and IRR-A: Procurement guidelines of lending institutions	Inadequate	Full implementation of the government's internet-based electronic procurement system
			Political Intervention	high	high	none		Develop a framework and guidelines for the implementation of CDF funded project

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16 BAC Deliberation	BAC	To determine the Lowest Calculated Bid	Collusion may be resorted among the bidders, between the bidders and the BAC to favor one bidder	High	High	R.A 9184 and IRR-A: Procurement guidelines of lending institutions	Inadequate	Full implementation of the government's internet-based electronic procurement system
			Political Intervention	high	high	none		Develop a framework and guidelines for the implementation of CDF funded project
17 Post-Qualification	BAC-TWG	To ascertain the bidder's with the LCB compliance with the legal, financial, and technical requirements of the bid	Abuse of discretion in the conduct of post-qualification	High	High	R.A 9184 and IRR-A: Procurement guidelines of lending institutions	Inadequate	Post-qualification be conducted strictly in accordance with the procedure and timelines set forth in R.A. 9184 and its IRR-A
18 BAC Deliberation and Resolution of Award	BAC	To determine if the Lowest Calculated Bid is responsive and to recommend award of contract	Favoring the chosen bidder	High	High	R.A 9184 and IRR-A: Procurement guidelines of lending institutions	Inadequate	Policy giving sanction for not inviting observer. Resolution justifying disqualification of LCB.
			Political Intervention	high	high	none	Inadequate	Develop a framework and guidelines for the implementation of CDF funded project
19 Approval of BAC Resolution of Award	Administrator / NIA Board	To approve BAC's recommendation	Favoring the chosen bidder	Medium	Medium	R.A 9184 and IRR-A: Procurement guidelines of lending institutions	Inadequate	Strict implementation of R.A. 9184 and its IRR-A
			Political Intervention	High	High	none	Inadequate	Develop a framework and guidelines for the implementation of CDF funded project
20 Notification to Awardee and Losing Bidders	Administrator	To inform all participating bidders of the result of the bidding	Delay in the notification of winning and losing bidders	Low	Low	R.A 9184 and IRR-A: Procurement guidelines of lending institutions	Inadequate	Policy to issue notice to all bidders
21 Contract Preparation	Legal Department	To formalize contract between Procuring Office and the winning Bidder	Terms & conditions of the Contract tend to favor the bidder that might be disadvantageous to the government	Low	Low	R.A 9184 and IRR-A: Procurement guidelines of lending institutions	Inadequate	No modification in the terms and conditions except when the winning bidder have counter offer accepted by the BAC



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22 Certification of Availability of Funds (CAF)	Controllership Department	To assure that funds are available	Delaying issuance of certificate	Low	High	R.A 9184 and IRR-A: Procurement guidelines of lending institutions	Inadequate	Policy to fix period to issue CAF
23 Contract Approval	Administrator / NIA Board	To confirm commitments of both contracting parties.	Abuse of discretion on the approving authority	Low	Low	R.A 9184 and IRR-A: Procurement guidelines of lending institutions	Inadequate	Policy that approval and confirmation be done on time  Report of completed procurement to be submitted quarterly or semi-annually to BAC Secretariat PPRD. This will be fed to database of completed procurement and capture prices to be shared to all offices and basis for RIV/POW for similar procurement.  Development of customized procurement manual.
24 Notice to proceed	Administrator	To order the start of work	none			R.A 9184 and IRR-A: Procurement guidelines of lending institutions		

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<b>CVA Area 3: ISF BILLING AND COLLECTION</b>								
1 <b>Setting-up of Program Area</b>	ISO, RIO-O & M Div., IA/Irrigation Service Cooperative or SMC	To determine potential irrigation service fee collectibles for the current year	Understated program service area due to a) collusion among Irrigation users and NIA officials/employees. b) abuse of authority in the allocation of water	Low	High	a) MC 71 s. 1991-general guidelines on utilization of <b>parcellary map</b> b) Systems Management Committee (SMC) c) Hydrologic data - provides information on volume of water available to irrigation systems and determine potential irrigated service area d) Firmed up service area	a)Systems Management Committee (SMC); b) daily measurement of water discharge; c) Parcilliary Map.	a) Repair and improvement of irrigation facilities to avoid gaps in service area. b) Prepare lists of lots excluded in the program area but considered in the firmed up service area (FUSA) and seek confirmation from lot owners. c) Include the process in the scope of internal audit.
2 <b>Preparation of List of Irrigated and Planted Area (LIPA)</b>	SWRFT/WRFT/WRFO Irrigation Superintendent	To determine area irrigated and planted and list of users	a) Mis-declaration of LIPA due to collusion among NIA officials/employees and Irrigation user b) monopoly of authority by the watermasters on the preparation of LIPA and collection of ISF proceeds	High	High	a) Masterlist of approved LIPA b) MC 71 s. 1991-general guidelines on utilization of <b>parcellary map</b> c) MC 52 s. 1982-Manual on Billing and Collection. MC 83 s. 1979 and MC 26 s. 1980, MC 34s. 2004 Prescribed forms on request of irrigation water and acknowledgement receipt/certification .	a) Availability of LIPA b) MC provisions are being complied with. Water request derived during weekly farming activities; verification of LIPA; Use of prescribed forms on request of irrigation water and in the issuance of acknowledgement receipt by the irrigation user .In the absence of acknowledgement receipt the watermaster issues certification.	a) Computerized masterlists to facilitate verification and cross-checking by persons responsible in the ISF billing and collection process b) IS/O & M staff/ICMU /IAU/CO-SMD/MAD to verify reported lots not irrigated and planted.

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3 Preparation of Bills	Billing Clerk, Watermaster, Irrigation Superintendent	To determine amount of ISF Collectibles per irrigation user.	a) Erroneous computation/encoding of bills b) deliberate non-preparation or understatement of bills c)back accounts not included in the BSA due to collusion and failure to update the accounts	Low	Low for Current ISF High for Back Accounts	a) MC 52 s 1982, LIPA masterlist, counter-checking by water master and IS b) Included in the scope of Internal Audit	a) Editing and cross-checking with approved LIPA masterlist by water master/irrigation superintendent b) Internal audit being conducted occasionally	a) Inclusion of back accounts in addition to the current accounts on all Bill and Statement of Accounts to establish overall collectibles b) Conduct regular audit
4 Preparation of List of Lots with Total Crop Failure (LLTCF)	SWRFT, Irrigation Superintendent, Municipal Agricultural Officer, Regional Irrigation Manager	To determine areas to be exempted from collection of service fee	a) Overstatement of declared areas for exemption b) unverified Certification of Crop Failure issued by the Municipal Agriculture Officer.	High	High	a) Approve Certificate of Exemption and ALLP b) MC 52 s. 1982, MC 83 s. 1979, guidelines on exemption from irrigation fees/charges, use of prescribed forms on request of exemption and certificate of exemption; Amendments and supplemental provisions of MC 26 s.1980 c) Included in the scope of Internal Audit	a) Farmers request for exemption and secure certification regarding crop failure from DA Municipal Agriculture Officer; request for exemption is addressed to IS, verified by the water master, approved by the Regional Manager b) Occasional audit by ICMU/AIU/MAD and COA	a) E-register of LIPA masterlist, contents include approved and exempted service areas. b) Strengthen coordination with LGU agriculture officer and IA/irrigation user regarding required procedures and documents in the issuance of Certificate of Exemption. c) Conduct regular audit
5 Preparation of Amendments to List of Lots Planted (ALLP)	Billing Clerk, Irrigation Superintendent	To firm-up list of planted area and determine the correct area	Inaccurate erroneous list	Low	Low	a) Approved Certificate of Exemption b) Approved updated ALLP	a) Approved Certificate of Exemption issued to irrigation users with one copy maintained at ISO b) ALLP file maintained at ISO	a) ICMU/ IAU/MAD to check and verify exemption.
6 Corrected/Approved Bills	Billing Clerk	To ensure that corrected bills are duly supported with documents and are authorized.	Bills revised without proper documentation and authorization	Low	Low	a) Authorized/approved corrected bills b) Included in the scope of Internal Audit Program	Periodic review of approved corrected bills by MAD and COA.	Close monitoring and strict implementation of policies on billing particularly timeliness of preparation.

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<b>7</b> List of Billed Irrigation Fee Collectibles	Billing Clerk/ Acctg. Processor, Irrigation Superintendent.	To firm-up amount of ISF Collectibles for current account Dry/Wet season.	Understated ISF Collectibles	Low	Low	a) LIPA masterlist b) Abstract of approved Bill and Statement of Account c) Included in the scope of Internal Audit Program	a) Bills cross-checked and verified with masterlist by MAD and COA	Timely submission of LBFC to facilitate effective monitoring and evaluation
<b>8</b> Posting of Bills to Irrigation Fees Register	Billing Clerk/ Acctg. Processor,	To record Collectibles and Exemptions	Understated Collectibles and no posting of bills (intentional)	Medium	Medium	MC 52 s 1982, MC 19 s. 1968 and MC 34 s. 2004-sanctions against unupdated IFRs b) Included in the scope of Internal Audit Program	a) IFR updated on or before the succeeding cropping season b) IFR being reviewed by MAD and COA	a) Close monitoring and strict implementation of policies on recording in the IFR b) Computerization of the IFR
<b>9</b> Bill and Statement of Account Distribution	SWRFT/DBC	To determine that all bills are issued and received by the irrigation users/payee within the prescribed period	Reduced Collection due to failure to serve BSA or delay in serving BSA	Medium	Medium	a) Timely issuance of bills based on MC 52 s. 1982- b) Irrigation users are required to acknowledge receipt of BSA	a) Not all bills were acknowledged received by the irrigation user b) BSA reviewed/verified/ confirmed by MAD and COA occasionally.	a) Have all the bills acknowledged by the irrigation users b) Require early issuance of bills and upon receipt of the bill the irrigation users to submit harvest schedule or indicate the schedule on the Watermasters receiving copy and ISO to strictly monitor said schedule.
<b>10</b> ISF Collection	Deputized Bill Collector / Collection Rep. - Cashier	To ensure that all ISF bills are collected, properly acknowledge with Official Receipt, collectors properly bonded and erring collectors accordingly penalized.	a) Non-collection /delayed collection for personal gain/favor b) Use of unofficial receipt c) Tampering the duplicate and triplicate copies to reflect lesser amount of collection.	High	Medium	a) MC 52 s 1982 requires issuance of official receipts on cash collection by collectors and preparation, submission of collection report to the ISO cashier and ISO Consolidated CR to the Regional Office then to the Central Office b) Included in the scope of internal audit c) Sanction on fraudulent acts under CSC rules.	a) DBA/CR/Cashier issue prenumbered official receipt. Original to payor, duplicate attached to the Report of Collection and triplicate for cashier's copy being made available to billing clerk b) Collection being audited by ICMU/IAU/ MAD occasionally	a)Develop a system that will encourage payment of irrigation service fee at the NIA Office b)Periodic audit to be conducted by ICMU/IAU/MAD to confirm collection c)Consistent application of sanctions

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a. Cash Remittance (Collection to Cashier)	Deputized Bill Collector / Collection Representative, Cashier	To safeguard collectibles & proper booking to ensure that all collections are properly accounted and reported.	Non-remittance/delayed remittance from Deputized Bill Collector/Collection Representative/Cashier/ IAs or Irrigation Service Cooperatives	Medium	Medium	a) MC 52 s. 1982 Issuance of OR on remittances b) Spot checking/ inspection of O.R booklet issued to DBA once or twice a week by IS, c) MC 34 s.2004 sanction on delayed remittance and unremitted collection d) MC 25 s. 2004 and 78 s. 2005 One Way Deposite Scheme -guidelines and sanctions on non-remittance.	a) OR booklets issued to DBC/CR and Cashier are properly recorded and accounted b) Irrigation Superintendent conducts spot checking/inspection of used and unused OR to ensure timely and complete remittance of collection c) Remittance being audited by ICMU/IAU/ MAD & COA	a) Reconciliation of ISO/ Regional Irrigation Office on records of ISFremittances,monthly/ quarterly b) Consistent application of sanction
b. Deposit to One Way Account	Cashier	To account all collections	a)Non-remittance/ delayed remittance from ISO/RIO Cashier b) Deposit to other bank account through collusion with banks	Low	Low	MC 25 s. 2004 and 78 s. 2005 -guidelines and sanctions on non-remittance	Remittances received by the Treasury Central Office	
c. Receive Bank Drafts	Treasury Department - Central Office	To validate remittances				Validated Bank Drafts	Bank drafts from AGDB	
<b>11 ISF Collection Posting to IFR</b>	Billing Clerk/Acctg. Processor	To record cash collection and exemptions per individual irrigation users	Erroneous posting for personal gain	Medium	Low	MC 52 s 1982, MC 19 s. 1968 and MC 34 s. 2004-sanctions against unupdated IFRs b) Included in the scope of Internal Audit Program	a) IFR updated on or before the succeeding cropping season b) IFR being reviewed by MAD and COA	a) Close monitoring and strict implementation of policies on recording in the IFR b) Computerization of the IFR

**Legend:**

SWRFT - senior water resource facilities technician  
WRFT - water resource facilities tender  
WRFO - water resource facilities operator  
AGDB- Authorized Government Depository Bank