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

MC No. 79, s. 1993

MEMORANDUM CIRCULAR

TO : THE DEPUTY ADMINISTRATOR, ASSISTANT ADMINISTRATORS,
REGIONAL/OPERATION MANAGERS, IRRIGATION
SUPERINTENDENTS AND ALL OTHERS CONCERNED
NATIONAL IRRIGATION ADMINISTRATION

SUBJECT : SECOND IRRIGATION OPERATIONS SUPPORT PROJECT (IOSP-II)
MONITORING AND EVALUATION FORMS/FORMATS

Attached are three (3) various forms/formats designed to be used by concerned units in the regular operational monitoring and reporting of IOSP-II activities and accomplishments as follows:

1. IOSP-II FORM 001 - JOB ORDER MASTERLIST (JOM)
2. IOSP-II FORMS 002 - I to VII - CI-R
3. IOSP-II FORMS 003-A to 003-H - REIMBURSEMENT REPORTING FORMS (CSR)

The Job Order Masterlist (JOM) is a listing in ascending numerical order identifying the different components and sub-components of the project to which costs are to be properly charged. The JOM serves as guide/reference in costing and preparation of the Cost Summary Report (CSR).

The CI-R is composed of several forms designed to monitor and evaluate the physical and financial accomplishments on project implementation.

The CSR is one of the documents required in the availment of loan proceeds. It is the source of data for reimbursement of project expenses. The delay in the monthly submission of the CSR would mean a delay in reimbursement application with the Bank and has a corresponding effect on the availability of funds for the continuing implementation of various project components.

In order to facilitate and standardize the submission of reports/requirements to the lending institution, management and other concerned offices, the above-mentioned forms/formats shall be adopted and accomplished in the implementation of IOSP-II.

This Memorandum Circular takes effect immediately and
supersedes all other issuances.

For strict compliance.

(SGD.) APOLONIO V. BAUTISTA
Administrator

November 29, 1993

NIA IOSP FORM 001

Second Irrigation Operations Support Project (IOSP-II) Job
Order Master List

CATEGORIES

I. 100 - Systems Improvement and Urgent Repairs

110 Systems Improvement

110-1 Engineering and Administration

120 Urgent Repairs

120-1 Engineering and Administration

130 Erosion Control Works

130-1 Engineering and Administration

131 Preparatory Works

132 Nursery Establishment and Maintenance

133 Hedgerow Establishment

134 Erosion Control Works

135 Maintenance of Hedgerow

136 Field Coordination and Monitoring

140 Silt Excluders

140-1 Engineering and Administration

150 Improved Water Control Structures

150-1 Engineering and Administration

160 Agricultural Support Services

161 Verification Trials

161-1 Engineering and Administration

162 Demonstration Plots

162-1 Engineering and Administration

163 Seed Production

163-1 Engineering and Administration

164 Training of IA Members on Agricultural
Production

165 Integrated Pest Management (IPM) Field
School

165-1 Engineering and Administration

II. 200 Equipment and Materials

200-1 Engineering and Administration

210 Equipment

211 - Heavy Equipment

212 - Light Equipment

213 - Office Equipment and Communication

220 Goods and Materials

III. 300 Institutional Development

310 IA Development

311 IDO/FIO/FIOS Allowances

311-1 Engineering and Administration

312 IDP Staff Training

312-1 Engineering and Administration

313 IA Training

313-1 Engineering and Administration

314 Program Management

314-1 Engineering and Administration

320 Technical Assistance

321 Hydrology Studies

- 322 Catchment Management Studies
- 323 Improved Water Control Structures Studies
- 324 Sediment Excluders Studies
- 325 Improved O & M of Mechanical Equipment
- 326 Improved System Operation (ON-the-Job Training)
- 327 IA Development Assistance
- 330 Parcellary Mapping for ISF Collection
 - 330-1 Engineering and Administration
- 340 NIA Staff Training
 - 341 O & M Aspects
 - 341-1 Engineering and Administration
 - 342 Finance & Administrative Aspects
 - 342-1 Engineering and Administration
 - 343 Engineering Design Training
 - 343-1 Engineering and Administration
 - 344. International Training & Overseas Observation Study
 - 344-1 Engineering and Administration
- 350 Irrigation Management Information System (IMIS)
 - 351 O & M Staff IMIS Training
 - 351-1 Engineering and Administration
 - 352 IA IMIS Training
 - 352-1 Engineering and Administration

IV. 400 Incremental Operation and Maintenance Support

400-1 Engineering and Administration

410 Canal Maintenance

420 Road Maintenance

430 Control Gates and Structure Maintenance

440 Incremental Personnel (IDP)

IOSP II MONITORING & EVALUATION GENERAL GUIDELINES

1. Physical Progress Report on project implementation shall be submitted quarterly and shall be based on the approved Program of Work using Forms 002- I - VII and Annex A (CI-R).
2. All contract works either IMC or Pacquiao Contract shall have a written authority from the Administrator (MC 28, s. 1990).
3. Incomplete accomplishment of the forms shall cause delay of needed succeeding SAAs.
4. Cut-off date of CI-R report shall be every end of the quarter and must be received at C.O. on or before 15th of the succeeding month (or 15th day of first month of the following quarter).
5. Issuance of SAA shall be based on the submitted construction schedule and funding requirement (POW) provided further that CI-R report are received at C.O. on time.
6. In case funds had been expended prior to reporting period an advance CI-R report must be submitted to C.O. for evaluation before succeeding SAA will be issued.
7. On items of work that could be undertaken by manual labor priority shall be given to IA in the area. If there are no IAs in the area works shall be given to any interested IAs within the system.
8. The Regional and Systems Offices shall submit a report to NIA C.O., Systems Management Department, on a monthly basis of all accomplishment executed either by force account or contract works in order to keep track of actual quantity of work accomplished and cost of all items/ activities paid for purposes of comparing same against the approved estimated cost. This is the monthly Coded Report, which should be received at the C.O. every 10th of the following month.

GUIDELINES FOR ACCOMPLISHING IOSP-II FORMS:

FORM 002

I. PHYSICAL PROGRESS ON PROJECT IMPLEMENTATION

A. HEADING:

Reporting Period: - Indicate reporting period

Region - Indicate the particular region/head office

System - Name of the system/district shall be indicated

Columns 1-6 : Items of Work and Job Order No.

Data to be reflected on these columns must be the same with the approved POWs for the period under consideration. The project year covers the date from January 1 to December 31 of the current year.

The Job Order Masterlist was based on the categories of items to be financed out of the proceeds of the loan. (See IOSP II Form 001).

Columns 7-18 : Actual Accomplishment

Previous - this column is for the previous quarterly cumulative accomplishment in terms of quantity accomplished, value of accomplishment and actual expenditures (all figures shall be rounded up to the nearest whole number.)

This Quarter - cumulative actual accomplishment for the quarter.

To Date - Actual accomplishment from the preceding quarter plus quantities accomplished for the quarter.

Quantity - Numerical accomplishment on Volume, length, number, etc.

Value - Accomplished quantities of a particular item of work multiplied by the unit cost.

Actual - Actual expenditures incurred per item of work and the same figures reflected in item of the field expenditures (Form 002-II).

ER - Equipment Rental incurred per item of work of the same figure reflected in the item of the field of expenditures (Form 002-111 NIA Equipment Only)

Columns 19-23 : Percentage Accomplishment

Previous Quarters - cumulative Actual quantities accomplished previous quarter over estimated quantity multiplied by 100. (Column 7/4 x 100).

This Quarter - Actual quantities accomplished this quarter over estimated quantity multiplied by 100 (Column 11/4 x 100).

To Date - Cumulative Actual quantities accomplished to date over estimated quantity multiplied by 100 (Column 15/4 x 100).

Weighted Factor - Cost per item of work over total estimated direct cost.

Weighted Accomplishment to Date = Percent accomplishment to date multiplied by the weighted factor (Column 21 x 22).

NOTE:

If the quantity accomplished has exceeded the program because of some revisions use attached format Annex A and submit to SLD for proper monitoring and evaluation.

II. FIELD EXPENDITURES:

1. EXPENDITURES = Reflect all item of expenditures included in the approved POW.

Take note that equipment rental refers to expenses paid to privately owned equipment while equipment amortization refers to depreciation cost of NIA equipment.

2. CODE - Number Identifying Expenditures
3. ALLOCATIONS - Allocation for the program under consideration

4. JOB ORDER - Enter the sub-category Job Order of each item of work and their corresponding actual expenses. See attached Annex B, major items of work (sub-category) and their corresponding actual expenses as recorded by a cost for the month. See attached Annex B.

5. CURRENT YEAR

PREVIOUS QUARTER - Summation of Expenditures for each item of works (sub-category) as of the previous quarter report.

THIS QUARTER - Sum of expenditures for each major item of works (sub-category) for the quarter being reported.

TO DATE - Total Expenditure of the previous quarter plus this quarter.

6. CASH DISBURSEMENT:

(This Quarter) - Sum of the actual expenses for the quarter of each item of work (Sub-Category)

IOU - Payment on previous quarter unpaid obligation for each item of work (sub-category)

(To-Date) - Sum of previous plus this quarter plus IOU unpaid obligation (TO DATE) - sum of previous quarter cumulative unpaid obligation plus unpaid obligation this quarter minus IOU.

TOTAL EXPENDITURES - Cash disbursement to-date plus unpaid obligation to date.

III. EQUIPMENT USED:

A. FOR NIA EQUIPMENT

1. List the equipment make/model and together with each property number used in connection with the on-going POW.
2. The summary of operating hours or kms. traveled by every equipment must be reflected under the column of each item of work and their corresponding rental where said equipment was used.

3. Previous Quarter - Sum of the total operating hours or km travelled and each corresponding equipment rental for the previous quarter of every equipment used.
 4. The Quarter - Sum of the total operating hours or km travel and each corresponding equipment rental for the quarter of every equipment used.
 5. Total - To Date - The sum of previous quarter and this quarter.
- B. PRIVATE EQUIPMENT RENTED FOR FORCE ACCOUNT WORKS (Follow # 1 to 5 of A however, Property Number need not be included in item 1)

IV. FINANCIAL STATUS

1. Current Year - The amount received with corresponding SAA during the current year implementation of the project.
2. Disbursement - (Previous Quarter, This Quarter, To Date) - Unpaid obligation and Total Expenditures should tally with the figures reflected in item II (Field Expenditures)

Balance - The amount received less Cash Disbursement to date if the unpaid obligation (payable) are to be paid in the Central Office, however, if unpaid obligations are to be paid by Field Office, balance is the amount received minus total Expenditures.

V. STATUS OF CONSTRUCTION MATERIALS:

Estimated construction materials, like fuel (fuel & Oil), spare parts and other supplies & Oil, spare parts and other supplies and used, quantity, cost and its corresponding balance for the quarter should be recorded accordingly whether supplied by NIA or purchased locally.

VI. OTHER DATA:

Corresponding information/data of this item should also be reflected especially in Item #6 if the work is behind scheduled date of completion.

VII. DETAILED LISTING OF WORKS ACCOMPLISHED:

1. CANAL/CANAL STRUCTURES - Enter the names of canals/canal structures including with their location.
2. ACCOMPLISHMENT - Enter the items of work in the approved POW. Letters "A" & "B" represent accomplished quantities this quarter, and to date, respectively.
3. REMARKS - Fill up this column, the stations accomplished with remarks either completed or on-going.

I-PHYSICAL ACCOMPLISHMENT ON PROJECT IMPLEMENTATION

As of _____, 19____

REGION: _____ SYSTEM: _____

[illegible]

[illegible]

III. EQUIPMENT USED

REGION: _____ SYSTEM: _____

[illegible]

IV - FINANCIAL STATUS

REGION: SYSTEM:

[illegible]

V-STATUS OF CONSTRUCTION MATERIALS

REGION: _____ SYSTEM: _____

[illegible]

:VI. OTHER DATA

C1 - R REPORT No. _____

Date Started: _____

Target Date of Completion _____

:1. Work Schedule:

: Total Man/Days Required _____

: Area Generated, This Qtr. _____ To Date _____

: Service Area _____ Ha.

:2. Number of Personnel:

: Monthly _____ This Qtr. _____ To Date _____

: Daily _____ This Qtr. _____ To Date _____

:3. Irrigated Area

: Wet (mo/yr) Ha. _____

: Dry (mo/yr) Ha. _____

:4. Area for Rehabilitation _____ Ha.

:5. Area Rehabilitated

: This Qtr. _____ To Date _____

:6. Problems Encountered and Remedial Measures Taken

:7. Recommendations:

PREPARED BY:

SUBMITTED BY:

:NOTE: The Layout of the System should always be attached with all the
: work done previously and during the month properly identified
: together with a detailed listing of accomplishment for the month.

[illegible]

**SECOND IRRIGATION OPERATIONS SUPPORT PROJECT (IOSP II)
REIMBURSEMENT REPORTING FORMS**

NIA-IOSP II FORMS 003-A TO 003-H

These reporting forms shall be used to monitor the financial expenditures of works accomplished based on the IOSP-II's approved programs of works/activities during the current year integrated program. Current year corresponds to Philippine Fiscal Year which starts January 1st of the year to December 31 of the same year. These reports will form part of the documents to be submitted to the Bank for evaluation and appraisal of the Project accomplishment in general and the financial expenditures in particular, for the purpose of reimbursement by the Bank. Every system or district in the case of MARIIS & UPRIIS shall prepare Forms 003 A to C in six copies and shall submit four copies of the same to the Regional Office/MARIIS Office/UPRIIS Office who will then prepare Forms 003-D,E,F & G in four copies and submit two copies each of Forms 3-A to 3-G to C.O., one copy each to Controllership Department (FLAD) and SMD together with the Audit Certificate.

The standard forms to be used by the systems and districts are as follows:

<u>Form</u>	<u>Title</u>	<u>Signatories</u>
1. NIA-IOSP-II Form 003-A	System/District Cost Summary Report (CSR)	Head Acctg. Unit, Irrigation Superintendent, & COA representative
2. NIA-IOSP-II Form 003-B	System/District summary of Expenditures	Same as signatories of NIA-IOSP-II Form 003-A
3. NIA-IOSP-II Form 003-C	System/District Equipment Report	Same as signatories of NIA-IOSP-II Form 003-A

Similarly, the Regional Office/MARIIS Head Office/UPRIIS Head Office shall use standard forms as follows:

<u>Form</u>	<u>Title</u>	<u>Signatories</u>
1. NIA-IOSP-II Form 003-D	Regional Cost Summary Report	Corp. Accountant or Acctg. Clerk, Mgr. of Finance & Mgt. Div., Irrig. Superintendent & Auditor
2. NIA-IOSP-II Form 003-E	Regional Summary of Expenditures	Same as signatories of NIA-IOSP-II Form 003-D

- | | | |
|---------------------------|----------------------------------|---|
| 3. NIA-IOSP-II Form 003-F | Regional Equipment Report | Same as signatories of NIA-IOSP II Form 003-D |
| 4. NIA-IOSP-II Form 003-G | Consolidated Cost Summary Report | Same as signatories of NIA-IOSP II Form 003-D |
| 5. NIA-IOSP-II Form 003-H | Audit Certificate | Auditor |

GUIDELINES IN ACCOMPLISHING THE FORMS

NIA-IOSP-II FORM-003-A System Cost Summary Report

This form shall be used in reporting all expenditures paid at the system level. All figures shall be for the reporting month except for the Allocated Cost column which is for the year. Cut-off date shall be every end of the month and report shall be received at the Regional Office on the 6th of the following month.

How to accomplish the form:

1. At the heading, year shall be calendar year and month is the corresponding month of the year. In the space provided, indicate the name of the particular system and the region where it belongs.

2. The system's CSR has thirteen (13) column to be filled-out as follows:

- a. Column 1 JO/SJO - specify the detailed job order coding number as provided in the Job Order Master List (NIA-IOSP-II Form 001). Fill-out job order number in ascending order. Provide space for sub-total after each major category (sub-category of general category) and total after each general category.
- b. Column 2 Description - Describe the job or activities undertaken as reflected in the Job Order Master List and if appropriate, the station encompassing the activities.
- c. Column 3 Allocated Cost - indicate the cost allotted/allocated for the specified Job Order based on the approved programs of works for the project year. Cost should be the sum of the base cost plus overhead.

- d. Column 4 Salary/Wages - indicate the total gross wages for the month of personnel directly involved in the specified job order. Gross salaries/wages shall include i) the basic monthly rate; ii) cost of living allowance; iii) amelioration allowance; iv) medical allowance; v) meal allowance; vi) children allowance; vii) NIA share on state/term insurance or GSIS; viii) EFSA; ix) NIA share on Medicare; and x) Christmas Bonus and xi) 13th month pay on months where they are given.
- e. Column 5 Materials - under this column, reflect the total cost of materials used in the specified job order. Materials include construction materials, materials for building repair and upkeep, material for repair of equipment (not including spare parts which have separate column) and office supplies and materials.
- f. Column 6 Power, Fuel, Oil and Lubricant - reflect into this column the total expenses for the month on power, fuel, oil and lubricant consumed/used in the specified job order. Power here is mainly for operation of the irrigation pumps.
- g. Column 7 Spare Parts and Tires - indicate in this column the total cost for the month incurred in the purchase, repair/replacement of spare parts and tires for the equipment being used in the specified project activity or in the regular repair and maintenance of IOSF-II's vehicles and equipment, as the case may be.
- h. Column 8 Equipment Amortization - under this column reflect the depreciation cost of equipment used in the specified job order. Only activities using NIA equipment except new equipment procured under IOSF II under force account shall be reflected in this column. For costing purposes, the monthly Equipment Utilization Report shall be used as a basis in reflecting this cost in the CSR. Amount should be 40% of the equipment rental in Schedule B.

- i. Column 9 Equipment Rental - for costing purposes reflect under this column the cost incurred for the NIA equipment and the amount paid to private entities for the use of equipment in the prosecution of specified job order by force account. Charge must be equal to 60% of the equipment rental in Schedule B for NIA equipment and 100% for non-NIA equipment.
- j. Column 10 Contract - indicate on this column the total payments made for the specified job order undertaken thru contract services. A copy of the contract document shall be submitted to SMD and should therefore be attached to the CSR.
- k. Column 11 Equipment - indicate in this column the total cost paid for the purchase of equipment. Total of this column should tally with the total of column 9 of NIA-IOSP-II Form 003-C.
- l. Column 12 Other Expenses - indicate on this column the total cost incurred for the month by the project for the expenses not specified in the cost summary table for the specific Job Order Master List.
- m. Column 13 Total - refers to the total cost for the month for each specific job order after adding the figures from columns 4 to 12.

For columns 3 to 13 indicate sub-total of each major category (sub-category of the general category) and total of each category.

NIA-IOSP-II Form 003-B System Summary of Expenditures

Accomplish the form as follows:

1. Same as procedure 1 in NIA-IOSP-II Form 003-A.
2. Summary of expenditures is for the amount/cost expended for the month on major item (sub-category of general category).
3. The summary of expenditures report has seven columns to be filled-out as follows:

- a. Column 1 - Job Order Number - specific sub-category job order number as provided in the Job Order Master List (NIA-IOSP-II Form 001). Fill-out the sub-job order in ascending order and indicate sub-total of each of the general categories.
- b. Column 2 - Description - describe the major job order as specified in the Job Order Master List.
- c. Column 3 - Total Expenditures - indicate the total expenditures for the month on each specified major job order. The entry on this column correspond to the sub-total of expenses incurred for the specified major job order reflected in column 13 of NIA-IOSP-II Form 003-A.
- d. Column 4 Funding Source 84-100 DA/DPWH-GOP - the entry on this column are expenditures paid out of government counterpart fund as specified on SAA releases.
- e. Column 5 Funding Source Corporate Fund Advances - the entry on this column are expenditure paid out of Corporate Fund Advances as specified on SAA releases.
- f. Column 6 Funding Source 84-100 DA/DPWH - Forex - the entry on this column are expenditures paid out of the forex funds as indicated on SAA releases. These forex funds are those derived from reimbursements or those directly provided by the lending institution.

NIA-IOSP-II Form 003-C System Equipment Report

Accomplish the form in the following manner:

1. At the, heading year shall be calendar year and month is the corresponding month of the year. The program considered should be the IOSP-II's current year program following the Bank fiscal year (July 1st of present year to June 30 of the following year). Indicate the name of the system and region where it belongs in the space provided for.
2. System Equipment Report is for the equipment bought/procured for the month for the implementation of IOSP-II.

3. Cut-off date shall be every end of the month and report shall be received by the Regional Office/Head Office on or before the 6th of the following month.

4. The system level equipment report contain nine (9) columns to be filled-out, as follows:

- a. Column 1 - Supplier/Creditor - indicate on this column the name of the company supplying the equipment.
- b. Column 2 - Property number - indicate on this column the assigned NIA property number of the subject equipment.
- c. Column 3 - Job Order Number - indicate into this column the specific job order number as specified in the Job Order Master List.
- d. Column 4 - Description - Indicate into this column a brief description of the equipment, if possible containing the make and model of the equipment.
- e. Column 5 - Purchase Order Number - indicate into this column the purchase order number.
- f. Column 6 - Check No.- indicate into this column the number of the check issued in the purchase of subject equipment.
- g. Column 7 - Source of Fund - indicate on this column the source of fund as indicated on the SAA releases.
- h. Column 8 - Equipment Index - indicate into this column the appropriate expenses index number as contained in the classification of equipment per NIA MC# 52 S. 1987.
- i. Column 9 - Total Cost - indicate into this column the total purchase cost of the equipment.

NIA-IOSP-II Form 003-D Regional Cost Summary Report

Same description as in NIA-IOSP-II Form 003-A except that the expenditures are those paid at the Regional Office/Head Office.

The report shall consist of two portions as follows:

- I. For the activities of the Regional Office/Head Office - as the name implies this portion will cover expenses which are purely for the Regional Office/Head Office.

II. For Goods and Services of the System paid at the Regional Office/Head Office they are similar to portion I. This will include payments for obligations by the Regional Office/Head Office, however, the items being paid for belong to the System.

Accomplish the form as follows:

1. At the heading, year shall be calendar year and month is the corresponding month of the year. Indicate the particular number of the region.
2. Similar instruction as in Item 2 of NIA-IOSP-II Form 003-A with the following modifications:
 - 1) For the activities of the Regional Office/Head Office
 - a. Columns 1 to 3 same instructions as in columns 1 to 3 of NIA-IOSP-II Form 003-A.
 - b. Column 4 - Salaries/Wages - same except that for non-regular employees of the region/head office the expense item to be reported is 100%.
 - c. Column 4 - Materials - same instruction as in Item 4 e of NIA-IOSP-II Form 003-A.
 - d. Column 4 - Power, Fuel, Oil and Lubricant - same instruction as in Item 4 f of NIA-IOSP-II Form 003-A.
 - e. Column 7 - Spare Parts and Tires - reflect in this column the total cost for the month incurred in purchasing spare parts and tires for the rehabilitation/reconditioning of equipment allocated to IOSP-II including those used in the regular repair and maintenance of IOSP-II's equipment pooled at the region/head office.
 - f. Column B - Equipment Amortization - no entry
 - g. Column 9 - Equipment Rental - no entry
 - h. Column 11 - Equipment - same instruction as in 2.k of NIA-IOSP-II Form 003-A.
 - j. Column 12 - Other Expenses - same instruction as in Item 2.1 of NIA-IOSP-II Form 003-A except for items not specific to NIS; if expense item covers both CIS and NIS it should be multiplied by the regional factor presented in previous item (Item b).
 - k. Column 13 - Total - same instruction as in Item 4 m of NIA-IOSP-II Form 003-A.

For columns 3 to 13 indicate sub-total for each sub-category and total for the major category.

2). For Goods and Services of the Systems paid in the Regional Offices/Head Office

Follow same procedure as in filling up NIA-IOSP-II Form 003-A.

NIA-IOSP-II Form 003-E Regional Level Summary of Expenditures

Follow the same instruction as in filling-out up NIA-IOSP-II Form 003-B except changing the phrase "column 13 of NIA-IOSP-II Form 003-A" into "column 13 of NIA-IOSP-II Form 003-D" in Item 3.c.

NIA-IOSP-II Form 003 - F Regional Level Equipment Report

Accomplish the form in the following manner:

1. Same instruction as in Item 1 of NIA-IOSP-II FORM 003-C.
2. Regional level equipment report is for all equipment bought/procured for the month at the Regional Offices/Head Office for the implementation of IOSP-II.
3. Same instruction as in Item 3 of NIA-IOSP-II Form 003-C.
4. The Regional Level Equipment Report contains nine (9) column to be filled-out for all equipment bought/procured by the Regional Office/Head Office. All columns should be filled-out following instructions as in NIA-IOSP-II Form 003-C.

NIA-IOSP-II Form 003-G Consolidated CSR

This form is the consolidation of the NIA-IOSP-II Form 003-A and NIA-IOSP-II Form 003-D for the reporting month.

Accomplish the form as follows:

- 1 (a) In the space provided in the heading, indicate the year and the corresponding month of the year.

(b) State the name of the particular Region.
2. This form has as many columns as the number of systems of a certain region plus column for the Job Order Description, Allocated Cost, Region and Total.

- a) Column 1 - Job Order - under this column, indicate the sub-job order in ascending manner.
- b) Column 2 - Description - describe the activities undertaken as reflected in the Job Order Master List.
- c) Column 3 to 11 - indicate the amount pertaining to the sub-job order reflected in IOSP-II Form 003-A and IOSP Form-II 003-D
- d) Last Column - Total - This column will reflect the total expenditures for the month of each sub-job order after adding horizontally the figures pertaining to the Region and the Systems.

Indicate total for each major job order.

NIA-IOSP-II Form 003-H Regional Level Audit Certificate

IOSP-II, with each statement of expenditure for reimbursement, will adopt and use the Bank-recommended (supplementary letter dated June 9, 1987) COA Audit Certificate form (See attached form).

NOTE:

Cut-off date for these aforementioned reports shall be end of the month and must be received by Controllershship Department and SMD on or before the 15th of the following month.

NIA-IOSP-II FORM 003-B

For the month of _____, 19__

SYSTEM _____ REGION: _____

* GOP - Government Counterpart

Prepared by:

Submitted by:

Verified and Found Correct:

Head Accounting Unit

Irrigation Superintendent

COA Representative

For the month of _____, 19__

BREAKDOWN OF EQUIPMENT

COA Representative

For the month of _____, 19____

REGION: _____

[illegible]

Verified and Found Correct:

Auditor

NIA-IOSP-II FORM 003-B

For the month of _____, 19__

REGION: _____

Prepared by:

Certified Correct:

Submitted by:

Verified and Found Correct:

Corporate Acct./
Accounting Clerk

Division Mgr., FBI

Regional Hgr./Operation Hgr.

Auditor

HIA-ICSP-II FORM 003-F

For the month of _____, 19__

REGION: _____

[illegible]

Prepared by:

Certified Correct:

Submitted by:

Verified and Found Correct:

Corp. Acct./Acctg. Clerk

Div. Hgr., FND

Regional Manager

Auditor

For the month of _____, 19__

REGION: _____

Auditor

Republic of the Philippines
COMMISSION ON AUDIT
Office of the Regional Auditor
(Address)

AUDIT CERTIFICATE

The Regional Irrigation/Operation Manager

During the course of our audit of IBRD Loan No. 3607-0 PH for Second Irrigation Operations Support Project for the month of _____, 19____ in the total amount of (amount in words) (P (figure)) we examined the Statement of Expenditures (SOE) and the accompanying Consolidated Cost Summary Report of Region _____, (address) for the period above mentioned for submission to the Central Office in support of application for reimbursement from the loan account pursuant to the Loan Agreement dated June 9, 1993.

Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records, verification of assets and liabilities and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the accompanying Statement of Expenditures, Consolidated Cost Summary Report and the supporting schedules and information herewith attached as well as the internal controls and procedures observed in the preparation hereof can be fairly relied on to support the application for reimbursements in accordance with the requirements pursuant to Article IV Section 4.01(c) of the Loan Agreement. It is also informed that the proceeds of the loan withdrawn from the loan account on the basis of the Statement of Expenditures (SOEs) have been used for the purpose provided.

Auditor
Designation

Date _____