



**QUALITY
PROCEDURE (QP)**

Document Code		
QP-R12-FAD-10		
Rev. No.	Eff. Date	Page
00	10.01.17	1 of 3

PROCEDURE TITLE	LIQUIDATION OF CASH ADVANCE/s		
SCOPE	This process begins from the receipt of liquidation documents up to the submission of liquidation report/s to the resident auditor (COA).		
PURPOSE	To define the standard procedure on liquidating cash advances in accordance with existing accounting and auditing rules and regulations.		
PROCESS DESCRIPTION			
INPUT		PROCESS	OUTPUT
Accountable official/person	Liquidation documents →	LIQUIDATION OF CASH ADVANCE/s	Liquidation Report/ROD → COA
DESCRIPTIVE STATEMENT: Upon receipt of liquidation documents from accountable person, the regional accountant/staff reviews the same and forwards the liquidation report to the resident COA.			

Step No.	Responsible Personnel	PROCESS/ACTIVITY	Details	References
1	Accounting Clerk (Regional Office)	Receive and log the liquidation reports and supporting documents	<ul style="list-style-type: none"> Review, sort and check the correctness and completeness of the liquidation report/report of disbursements and its attached documents. Record and provide the series number in the Liquidation Report (regional office only). Record the date of receipt of Report of Disbursements and its attached liquidation documents from the provincial/city 	<ul style="list-style-type: none"> Liquidation Report/Report of Disbursements and attached documents. Log book (for Liquidation Report (Incoming)) Logsheets (for incoming ROD)





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Document Code		
QP-R12-FAD-10		
Rev. No.	Eff. Date	Page
00	10.01.17	2 of 3

Step No.	Responsible Personnel	PROCESS/ACTIVITY	Details	References
			<p>offices in the logsheet.</p> <ul style="list-style-type: none"> Forward the documents to regional accountant for appropriate action. 	
2	Regional Accountant	Receive the liquidation documents and submit to COA	<ul style="list-style-type: none"> Review the Liquidation Report / Report of Disbursements with the attached supporting documents and sign the Liquidation Report. Forward the Liquidation Report/Report of Disbursement with attached documents to the Resident Auditor (COA) 	<ul style="list-style-type: none"> Transmittal letter to resident auditor (COA)
3	Process Owner	Retain records	<ul style="list-style-type: none"> Update the Process Summary Log Sheet Retain records in accordance with the Control of Retained Documented Information Procedure and the Masterlist of Retained Documented Information . 	<ul style="list-style-type: none"> Process Summary Log Sheet Control of Retained Documented Information Procedure Masterlist of Retained Documented Information

Definition of Terms:

- ROD – Report of Disbursement
- COA – Commission on Audit

Legal References:

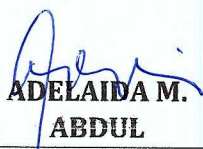



- GAM – Government Accounting Manual for National Government Agencies
- COA Circular No. 2012-001 dated June 14, 2012





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Document Code		
QP-R12-FAD-10		
Rev. No.	Eff. Date	Page
00	10.01.17	3 of 3

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Republic of the Philippines
 DILG - REGION 12 (SOCCSKSARGEN)
**QUALITY
 OBJECTIVE (QO)**

Document Code		
QO-QP-R12-FAD-10		
Rev. No.	Eff. Date	Page
00	10.01.17	1 of 1

OFFICE	FINANCE & ADMINISTRATIVE DIVISION – ACCOUNTING SECTION
QUALITY PROCEDURE TITLE	LIQUIDATION OF CASH ADVANCE/s

Function	Key Performance Indicators (KPIs)			Frequency of Monitoring Results	Responsible for Monitoring	Applicable Documents (e.g. Tracker, Monitoring Log Sheet, Report, Memo, etc.)
	Objective	Target	Indicator/Formula (if applicable)			
<ul style="list-style-type: none"> LIQUIDATION OF CASH ADVANCE/s 	<ul style="list-style-type: none"> Liquidation documents processed within 3 days upon receipt 	90%	Timeliness: Total No. of liquidation documents processed within 3 days for the month -----X100 Total No. of liquidation documents received for the month	<ul style="list-style-type: none"> Monthly 	<ul style="list-style-type: none"> Regional Accountant 	<ul style="list-style-type: none"> QME, Liquidation of Cash Advance QPSL Log book
	<ul style="list-style-type: none"> Consolidated processed liquidation documents submitted to COA within 5 WD after end of the quarter 	100%	Total No. of submitted liquidation documents to COA within 5 WD after end of the quarter -----X100 Total No. of consolidated processed liquidation documents for the quarter	<ul style="list-style-type: none"> Quarterly 		<ul style="list-style-type: none"> QME, Transmittal letter

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Republic of the Philippines
 DILG - REGION 12 (SOCCSKSARGEN)
**PROCESS QUALITY MONITORING AND
 EVALUATION (QME)**

Document Code		
QME-QP-R12-FAD-10		
Rev. No.	Eff. Date	Page
00	10.01.17	1 of 2

OFFICE	FINANCE & ADMINISTRATIVE DIVISION – ACCOUNTING SECTION
PROCEDURE TITLE	LIQUIDATION OF CASH ADVANCE/s
OBJECTIVE STATEMENT	1. 90% of liquidation documents are processed within 3 days upon receipt 2. 100% of consolidated processed liquidation documents submitted to COA within 5 WD after end of the quarter
CURRENT PERIOD	

INDICATORS	1 st Quarter			2 nd Quarter			3 rd Quarter			4 th Quarter			Total
	Jan.	Feb.	Mar.	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	
Objective 1: 90% of liquidation documents processed within 3 days upon receipt.													
A	Total No. of liquidation documents processed within the month.												
B	Total No. of liquidation documents received												
C	Formula: $\frac{A}{B} \times 100$	Target Result : 90%											
D	Gap Analysis: In case the objective is not met, put your analysis)												
Objective 2: 100% of consolidated processed liquidation documents submitted to COA within 5 WD after end of the quarter.													
A	Consolidated Processed Liquidation Report submitted on-time												
B	Total No. of consolidated processed liquidation documents for the quarter												
C	Formula: $\frac{A}{B} \times 100$	Target Result : 100%											
D	Gap Analysis: (In case the objective is not met, put your analysis why it is not met)												
Note: For unmet targets, concerned Secretariat initiate correction and corrective action using the Corrective Action Report (CAR) and attach it to this form.													

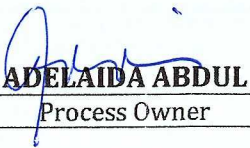
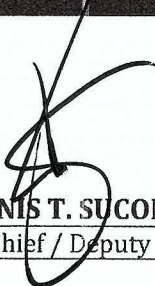

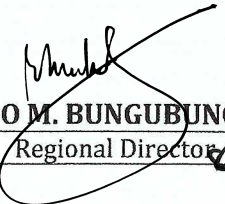




Republic of the Philippines
DILG - REGION 12 (SOCCSKSARGEN)
**PROCESS QUALITY MONITORING AND
EVALUATION (QME)**

Document Code		
QME-QP-R12-FAD-10		
Rev. No.	Eff. Date	Page
00	10.01.17	2 of 2

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Republic of the Philippines
 DILG - REGION 12 (SOCCSKSARGEN)
LIQUIDATION OF CASH ADVANCE/s
Process Summary Logsheets (PSL)

Document Code		
FM-QP-R12-FAD-10-01		
Rev. No.	Eff. Date	Page
00	10.01.17	1 of 1

QUALITY OBJECTIVE: 1. 90% of liquidation documents processed within 3 days upon receipt.
 2. 100% of consolidated processed liquidation documents submitted to COA within 5 WD after end of the Quarter.

FREQUENCY OF MONITORING: Monthly/ Quarterly

COVERED PERIOD:

Due Date of Submission:

No.	Control No.	Accountable Official/ personnel	Particulars	OBJECTIVE NO. 1 RESULTS						OBJECTIVE NO. 2 RESULTS							
				Date Received Accounting Clerk	Date Submitted to Regl. Accountant	No. of days (Target=1 Day)	Met	Unmet	REMARKS, IF UNMET	Date Signed Liquidation Reports	Date Submitted to COA	No. of days (Target=5 WD)	Met	Unmet	REMARKS, IF UNMET	NOTES	

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Process Owner	Division Chief / Deputy QMR	Regional Director





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Document Code		
FM-SP-R12-03A-01		
Rev. No.	Eff. Date	Page
00	10.01.17	1 of 2

Division/Unit: **FINANCE & ADMINISTRATIVE DIVISION - ACCOUNTING SECTION**

MASTER LIST OF INTERNAL DOCUMENTS

DOCUMENT CODE	DOCUMENT TITLE	REVISION					
		00	01	02	03	04	05
LIQUIDATION OF CASH ADVANCE/S							
QP-RO12-FAD-10	Quality Procedure: Liquidation of Cash Advance/s	10.01.17					
QO-QP-R12-FAD-10	Quality Objective: Liquidation of Cash Advance/s	10.01.17					
QME-QP-R12-FAD-10	Quality Monitoring and Evaluation: Liquidation of Cash Advance/s	10.01.17					
QPSL-QP-R-12-FAD-10-01	Quality Process Summary Logsheet	10.01.17					
FM-SP-R12-03A-01	Masterlist of Internal Documents	10.01.17					
FM-SP-R12-03B-01	Masterlist of External Documents	10.01.17					
FM-SP-R12-03C-01	Masterlist of Retained Documented Information	10.01.17					
FM-SP-R12-02-01A	Risk Registry - Objective Risk Assessment	10.01.17					
FM-SP-R12-02-01B	Risk Registry - Process Risk Assessment	10.01.17					







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FM-SP-R12-03A-01		
Rev. No.	Eff. Date	Page
00	10.01.17	2 of 2

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Document Code		
FM-SP-R12-03B-01		
Rev. No.	Eff. Date	Page
00	10.01.17	1 of 1

Division/Unit: **FINANCE & ADMINISTRATIVE DIVISION - ACCOUNTING SECTION**

MASTER LIST OF EXTERNAL DOCUMENTS

DOCUMENT CODE	DOCUMENT TITLE	REVISION					
		00	01	02	03	04	05
LIQUIDATION OF CASH ADVANCE/S							
	Government Accounting Manual (GAM) for National Government Agencies						
	Liquidation Report- Appendix 44						
	COA Circular No. 2012-001 dated June 14, 2012						
	Report of Disbursement - NGAS 2002						

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FM-SP-R12-03C-01		
Rev. No.	Eff. Date	Page
00	10.01.17	1 of 2

Division/Unit: **FINANCE & ADMINISTRATIVE DIVISION - ACCOUNTING SECTION**

MASTERLIST OF RETAINED DOCUMENTED INFORMATION

DOCUMENT CODE	DOCUMENT TITLE	CUSTODIAN	LOCATION	FILING SYSTEM		RETENTION PERIOD			DISPOSAL
				FOLDER	SCHEME	ACTIVE	STORAGE	TOTAL	
LIQUIDATION OF CASH ADVANCE/S									
FM-QME-R12-FAD-10	Quality Monitoring and Evaluation	Adelaida M. Abdul	Accounting Section, FAD	1 folder in shelfe 1	Sequential	2 yrs		2 yrs	Disposed thru Records
FM-QPSL-R12-FAD-10-01	Quality Process Summary Logsheets	Adelaida M. Abdul	Accounting Section, FAD	1 folder in shelfe 1	Sequential	2 yrs		2 yrs	Disposed thru Records
	Logbook	Edna Espinola	Accounting Section, FAD	1 logbook in shelfe 3	Sequential	2 yrs		2 yrs	Disposed thru Records
	Transmittal	Adelaida M. Abdul	Accounting Section, FAD	1 folder in shelfe 1	Sequential	2 yrs		2 yrs	Disposed thru Records
	Liquidation Report	Adelaida M. Abdul	Accounting Section, FAD	1 folder in shelfe 1	Sequential	5 yrs	5 yrs	10 yrs	Disposed thru Records







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FM-SP-R12-03C-01		
Rev. No.	Eff. Date	Page
00	10.01.17	2 of 2

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Document Code		
FM-SP-R12-02-01A		
Rev. No.	Eff. Date	Page
00	10.01.17	1 of 1

RISK REGISTRY
(A) OBJECTIVE RISK ASSESSMENT

DIVISION: **FINANCE AND ADMINISTRATIVE DIVISION - ACCOUNTING SECTION**
 PROCEDURE: **LIQUIDATION OF CASH ADVANCES**

OBJECTIVE	RELEVANT ISSUE(S)	RELEVANT INTERESTED PARTIES (refer to IP Matrix for Requirements)	POTENTIAL RISK	RISK TRIGGER	CONSEQUENCE (Positive or Negative)	EXISTING RISK CONTROL MEASURE	RISK ASSESSMENT							RISK CONTROL PLAN				
							IMPACT	LIKELIHOOD	DETECTION	RATING	RISK LEVEL (L, M, H)	S, NS	RISK CONTROL ACTION	RPN (Risk Priority No.)	ACTION PLAN (if risk rating is significant)	RESPONSIBLE	TIMELINE	RESOURCE
<ul style="list-style-type: none"> 90% of liquidation documents processed within 3 days 100% of processed liquidation documents submitted to COA within 5 working days. 	Delayed submission of Liquidation Documents	Provl./City Office/Regl. Office Employee granted with Cash Advance/s.	<ul style="list-style-type: none"> Possible suspension of cash advance. No subsequent cash advance will be allowed. 	Overlapping of travels incurred; overlapping activities being conducted	Issuance of Audit Observation Memorandum/Notice of Suspension by the Auditor.	None	4	5	1	20	L	NS	NO ACTION	3	N/A	N/A	N/A	N/A

RISK ASSESSMENT:	RISK RATING	RISK LEVEL	RISK DESCRIPTION	ACTION REQUIRED	RPN
IMPACT: 1-Insignificant; 2-Minor; 3-Moderate; 4-Major; 5-Extreme	1 - 25	LOW	Not Significant	No further action required (Retain risk by info)	3
LIKELIHOOD: 1-Rare; 2-Unlikely; 3-Moderate; 4-Likely; 5-Almost Certain	26-40	MODERATE	Not Significant	Alert level but no further action required for no	2
DETECTION 1 - Very likely, 2 - Likely; 3 - Low, 4	>40	HIGH	Significant	Control (e.g. Treat/Mitigate Transfer, Termina	1
Risk Rating = Impact X Likelihood X Detection					

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FM-SP-R12-02-01B		
Rev. No.	Eff. Date	Page
00	10.01.17	1 of 1

RISK REGISTRY
(B) PROCESS RISK ASSESSMENT

DIVISION: **FINANCE & ADMINISTRATIVE DIVISION - ACCOUNTING SECTION**
 PROCEDURE: **LIQUIDATION OF CASH ADVANCES**

PROCESS STEP (Based on the procedure's key process steps)	POTENTIAL RISK	RISK TRIGGER	CONSEQUENCE (Positive or Negative)	EXISTING RISK CONTROL MEASURE	RISK ASSESSMENT								RISK CONTROL PLAN			
					IMPACT	LIKELIHOOD	DETECTION	RATING	RISK LEVEL (L, M, H)	S, NS	RPN (Risk Priority No.)	RISK CONTROL ACTION	ACTION PLAN (if risk rating is significant)	RESPONSIBLE	TIMELINE	RESOURCE
Receive and log Liquidation Report with supporting documents	Receiver missed to check properly the attached documents.	Incomplete/inappropriate attached liquidation documents.	Notice of Suspension will be issued by the Auditor.	None	4	5	1	20	L	NS	3	no further action	NA	NA	NA	NA
RISK ASSESSMENT:		RISK RATING	RISK LEVEL	RISK DESCRIPTION	ACTION REQUIRED						RPN					
IMPACT:	1-Insignificant; 2-Minor; 3-	1 - 25	LOW	Not Significant	No further action required (Retain risk by informed decision)						3					
LIKELIHOOD:	1-Rare; 2-Unlikely; 3-	26-40	MODERATE	Not Significant	Alert level but no further action required for now						2					
DETECTION	1 - Very likely, 2 - Likely; 3	>40	HIGH	Significant	Control (e.g.. Treat/Mitigate Transfer, Terminate)						1					
Risk Rating = Impact X Likelihood X Detection																

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