



DILG REGION V
**QUALITY
PROCEDURE (QP)**

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PROCEDURE TITLE	PROCESSING OF LIQUIDATION OF CASH ADVANCES		
SCOPE	This process starts from the receipt of Liquidation Report (LR) with supporting documents (SD) by the Accounting Section up to the preparation of Journal Entry Voucher of the Liquidation.		
PURPOSE	To define the standard procedure of processing of liquidation of cash advances in accordance with the existing accounting and auditing rules		
PROCESS DESCRIPTION			
INPUT		PROCESS	OUTPUT
Liquidating Personnel	Liquidation Report with Complete Supporting Documents	Processing of Liquidation of Cash Advances	Journal Entry Voucher Processor
DESCRIPTIVE STATEMENT:			
The process starts from the receipt of duly accomplished Liquidation Report with attached required supporting documents to the Accounting Section for processing. After evaluation and verification of the liquidation report, certification as to the appropriateness and completeness of the liquidation, Journal Entry Voucher is prepared			

Step No.	Responsible Personnel	PROCESS/ACTIVITY	Details	References
1	Processor/ Financial Analyst	Receipt and Process of Liquidation Report	Receive LR and supporting documents and Review completeness and appropriateness of supporting documents. If complete and appropriate the processor will then: <ul style="list-style-type: none">- assign Liquidation Report number- determine and evaluate actual expenses incurred- prepare Order of Payment (if with refund)- Update Schedule of Cash Advances- forward to the Accountant for certification;	Liquidation Report (LR) Supporting Documents Schedule of Cash Advances

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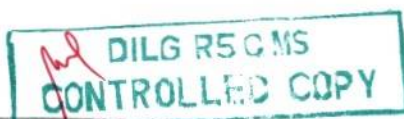


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Step No.	Responsible Personnel	PROCESS/ACTIVITY	Details	References
			if incomplete and/or inappropriate return to liquidating personnel for completion of requirement.	
2	Regional Accountant	Certify Liquidation Report	Review as to completeness of supporting documents; and correctness of the processed amount liquidated. Affix signature and return to processor for appropriate action;	Liquidation Report (LR) Supporting Documents
3	Processor/ Financial Analyst	Prepare Journal Entry Voucher	Prepare Journal Entry Voucher to record liquidation.	Liquidation Report Supporting Documents
4	Process Owner	Retain Records	Update the Process Summary Log Sheet. Retain Records in accordance with the Control of Retained Documented Information Procedure and the Master List of Internal Documented Information.	Process Summary Log Sheet (PSL) Control of Retained Documented Information Procedure Master List of Internal Documented Information.

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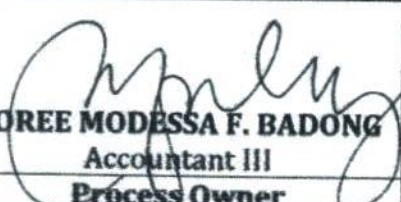

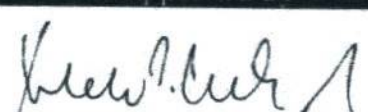
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1. **Liquidation Report (LR)** - The LR form shall be used to liquidate cash advances for travel and related expenses by the employees/officers concerned of the agency/entity. It shall be supported by the required supporting documents.
2. **Source Documents (SD)** - Source documents are the physical basis upon which transactions are recorded. Source documents are typically retained for use as evidence when auditors later review the agency's financial statements, and need to verify that transactions have occurred. They generally contain the description of a transaction/claim, the date of the transaction, a specific amount of money and an authorizing signature.

Legal References:

1. **Government Accounting Manual (GAM)** - The GAM contains the accounting policies in accordance with the PPSAS as well as the guidelines and procedures to be adopted by the accountants, budget officers, cashiers, property officers, accountable officers and other finance personnel in recording and reporting government financial transactions.
2. **COA Circular 2012-001 dated June 14, 2012** - This Circular is issued to prescribe the revised guidelines and documentary requirements for common government transactions which incorporated the requirements under existing issuances of the Commission of Audit.
3. **DILG Circular 2019-04 dated April 12, 2019** - Internal Policy on Travel Claims of DILG Local Government Sector Personnel

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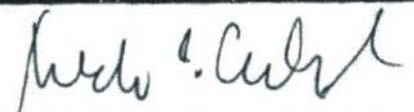


DILG REGION V
**QUALITY
OBJECTIVE (QO)**

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OFFICE	FINANCE AND ADMINISTRATIVE DIVISION
QUALITY PROCEDURE TITLE	PROCESSING OF LIQUIDATION OF CASH ADVANCES

Function	Key Performance Indicators (KPI)			Frequency of Monitoring Results	Responsible for Monitoring	Applicable Documents (e.g. Tracker, Monitoring Log Sheet, Summary Log Sheet, Report, Memo, etc.)
	Objective	Target	Indicator/Formula (if applicable)			
To process Liquidation Reports	Timely processing of Liquidation Reports within 3 working days from receipt of Liquidation Report.	80% of Liquidation Reports Processed within are 3 working days upon receipt.	Number of Liquidation Reports processed within 3 working days Total number of Liquidation Reports processed X 100	Monthly	Regional Accountant	Process Summary Log sheet

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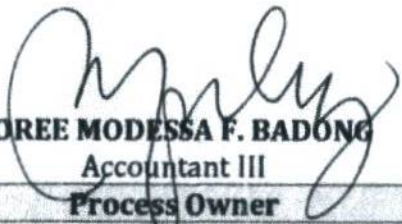

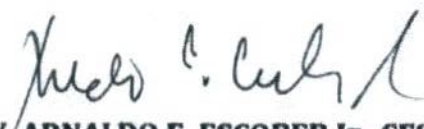


DILG – REGION V
**PROCESS QUALITY MONITORING
 AND EVALUATION (QME)**

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OFFICE		FINANCE AND ADMINISTRATIVE DIVISION												
PROCEDURE TITLE		PROCESSING OF LIQUIDATION OF CASH ADVANCES												
OBJECTIVE STATEMENT		Timely processing of Liquidation Reports within 3 working days from receipt of Liquidation Report.												
CURRENT PERIOD														
INDICATORS		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
A	Number of Liquidation Reports processed within 3 working days													
B	Total number of Liquidation Reports processed													
C	Formula: (A/B) x 100	Target Result: 80%												
D	Gap Analysis: In case the objective is not met, put your analysis why it is not met													

Note: For unmet targets, QMS Secretariat will initiate correction and corrective action using the Corrective Action Report (CAR) duly signed by the Regional Quality Management Representative

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Name of Bureau/Service/Division: **FINANCE AND ADMINISTRATIVE DIVISION**

MASTER LIST OF RETAINED DOCUMENTED INFORMATION

DOCUMENT CODE	DOCUMENT TITLE	CUSTODIAN	LOCATION	FILING SYSTEM		RETENTION PERIOD			DISPOSAL
				FOLDER	SCHEME	ACTIVE	STORAGE	TOTAL	
Processing of Liquidation of Cash Advances Procedure									
FM-QP-R05-FAD-31	Processing of Liquidation of Cash Advances Summary Logsheet	Accountant	Data File Box Reports	FM-QP-R05-FAD-31	by Year	1 YEAR	4YEARS	5 YEARS	AFTER CLEARANCE FROM COA

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Regional Document Controller	Regional QMR

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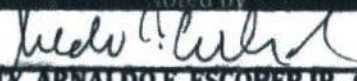
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FINANCE AND ADMINISTRATIVE DIVISION

MASTER LIST OF MAINTAINED EXTERNAL DOCUMENTED INFORMATION

DOCUMENT CODE	DOCUMENT TITLE	REVISION/EDITION					

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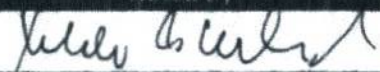
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FINANCE AND ADMINISTRATIVE DIVISION

MASTERLIST OF MAINTAINED INTERNAL DOCUMENTED INFORMATION

DOCUMENT CODE	DOCUMENT TITLE	REVISION					
		00	01	02	03	04	05
QP-RO5-FAD-31	PROCESSING OF LIQUIDATION OF CASH ADVANCES Quality Procedure	07.01.19					
QO-QP-RO5-FAD-31	PROCESSING OF LIQUIDATION OF CASH ADVANCES Quality Objective	07.01.19					
QME-QP-RO5-FAD-31	PROCESSING OF LIQUIDATION OF CASH ADVANCES Quality Monitoring and Evaluation	07.01.19					
FM-QP-RO5-FAD-31	PROCESSING OF LIQUIDATION OF CASH ADVANCES Summary logsheet	07.01.19					
RRO-QP-RO5-FAD-31	PROCESSING OF LIQUIDATION OF CASH ADVANCES Objective Risk Review	07.01.19					
RRP-QP-RO5-FAD-32	PROCESSING OF LIQUIDATION OF CASH ADVANCES Process Risk Review	07.01.19					

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DILG REGIONAL OFFICE V
RISK REGISTER (OBJECTIVE RISK ASSESSMENT)

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OFFICE **FINANCE AND ADMINISTRATIVE DIVISION**
PROCEDURE TITLE **PROCESSING OF LIQUIDATION OF CASH ADVANCES**

OBJECTIVE	RELEVANT ISSUE(S)	RELEVANT INTERESTED PARTIES (refer to IP Matrix for Requirements)	POTENTIAL RISK or OPPORTUNITY	RISK TRIGGER (N/A FOR OPPORTUNITY)	CONSEQUENCE (RISK) / BENEFIT (OPPORTUNITY)	EXISTING RISK CONTROL MEASURE (N/A FOR OPPORTUNITY)	RISK ASSESSMENT					
							IMPACT	LIKELIHOOD	RATING	RISK / OPPORTUNITY LEVEL (S, NS)	TYPE OF ACTION	RISK CONTROL PLAN / OPPORTUNITY MANAGEMENT PLAN NO. (For Significant Risk/Opportunity)
Timely processing of Liquidation Reports within 3 working days from receipt of Liquidation Report.		Liquidating Personnel					1	1	1	NS	Maintain and sustain the existing control	

RISK ASSESSMENT:	RISK RATING	RISK LEVEL	RISK DESCRIPTION	ACTION REQUIRED
IMPACT: 1-Insignificant; 2-Minor; 3-Moderate; 4-Major; 5-Extreme	1 - 7	LOW	Not Significant (NS)	No further action required (Maintain and sustain the existing control)
LIKELIHOOD: 1-Rare; 2-Unlikely; 3-Moderate; 4-Likely; 5-Almost Certain	8 - 9	MODERATE	Not Significant (NS)	Alert level (Maintain and sustain the existing control)
Risk/Opportunity Rating = Impact X Likelihood	10 - 25	HIGH	Significant (S)	Control (e.g. Avoid or Treat/ Mitigate, Transfer, Terminate)

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DILG REGION V
RISK REGISTER (PROCESS RISK ASSESSMENT)

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OFFICE **FINANCE AND ADMINISTRATIVE DIVISION**
PROCEDURE TITLE **PROCESSING OF 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					
					IMPACT	LIKELIHOOD	RATING	RISK / OPPORTUNITY LEVEL (S, NS)	TYPE OF ACTION	RISK CONTROL PLAN / OPPORTUNITY MANAGEMENT PLAN NO. (For Significant Risk/Opportunity)
Receipt and Process of Liquidation Report	Absence of Accounting Personnel in charge		delay in processing the Liquidation Report	The available Accounting Personnel can perform the task	1	1	1	NS	Maintain and sustain the existing control	

RISK ASSESSMENT:	RISK RATING	RISK LEVEL	RISK DESCRIPTION	ACTION REQUIRED
IMPACT: 1-Insignificant; 2-Minor; 3-Moderate; 4-Major; 5-Extreme	1 - 7	LOW	Not Significant	No further action required (Maintain and sustain the existing control)
LIKELIHOOD: 1-Rare; 2-Unlikely; 3-Moderate; 4-Likely; 5-Almost Certain	8 - 9	MODERATE	Not Significant	Alert level (Maintain and sustain the existing control)
Risk Rating = Impact X Likelihood X Detection	10 - 25	HIGH	Significant	Control (e.g. Avoid or Treat/Mitigate, Transfer, Terminate)

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