



QUALITY
PROCEDURE (QP)

| Document Code | | |
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| QP-R12-FAD-12 | | |
| Rev. No. | Eff. Date | Page |
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| PROCEDURE TITLE | PREPARATION AND SUBMISSION OF FINANCIAL ACCOUNTABILITY REPORTS | | |
|--|--|--|---|
| SCOPE | This process starts after the determination of a final Status of Allotments, Obligations and Balances (SAOB), Report of Check and Advice to Debit Account Issued (RCAI) and ends with the submission of Quarterly Financial Accountability Reports (FARs) to Central Office (CO) and other agencies. | | |
| PURPOSE | To define the process of preparation and submission of FARs thru the Unified Reporting System (URS) | | |
| PROCESS DESCRIPTION | | | |
| INPUT | | PROCESS | OUTPUT |
| Budget and Accounting Sections SAOB, Status of Funds RCAI | | PREPARATION AND SUBMISSION OF FINANCIAL ACCOUNTABILITY REPORTS | FARs 1,1A,1B, FARs 1,1A,,3,4,5 Central Office, Resident COA/DBM |
| DESCRIPTIVE STATEMENT: | | | |
| The Budget Officer and Accountant prepare the FARs by encoding and inputting information thru the URS based on the SAOB and RCAI and submitting the same thru DBM URS to the Central Office, Resident COA and DBM. | | | |

| Step No. | Responsible Personnel | PROCESS/ACTIVITY | Details | References |
|----------|---------------------------|---|---|---|
| 1 | Budget Officer/Accountant | Retrieve the SAOBs and Status of Funds/RCAI | <ul style="list-style-type: none">Budget Officer encode all obligations to FAR No. 1,1A,1B to the DBM-URS under the Allotments and Current Year Obligations columns | <ul style="list-style-type: none">SAOBsStatus of Funds |
| | | | <ul style="list-style-type: none">Accountant encode FAR No. 1,1A,,3,4,5 to the DBM-URS under Current Year Disbursements ColumnClick the submit button of the URS for approval by central office and once approved, print and affix signatures and forward to RD for reference. | <ul style="list-style-type: none">RCAI |
| | | | <ul style="list-style-type: none">Submit hard copy to Central Office. | <ul style="list-style-type: none">FARs |





Republic of the Philippines
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| Step No. | Responsible Personnel | PROCESS/ACTIVITY | Details | References |
|----------|-----------------------|------------------|---|--|
| 2 | 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 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 |

Legal References:

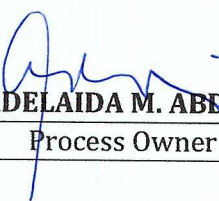


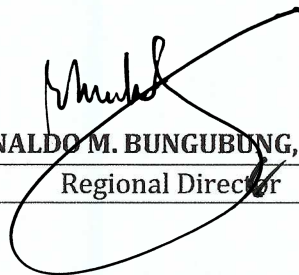
Definition of Terms:

SAOBs- Statement of Allotment, Obligations and Balances

RCAI-Report of Checks and ADA Issued

FARs- Financial Accountability Reports

- | | |
|---------|---|
| FAR 1 | - Summary of Appropriation , Allotments, Obligations, Disbursements and Balances |
| FAR 1.A | - Summary of Appropriation , Allotments, Obligations, Disbursements and Balances by Object of Expenditure |
| FAR 1.B | - List of allotments/Sub Allotments |
| FAR 3 | - Aging of Due and Demandable Obligations |
| FAR 4 | - Monthly Report of Disbursement |
| FAR 5 | - Quarterly Report of Revenue and other Receipts |

| Prepared by: | | Reviewed by: | Approved by: |
|--|---|---|---|
|  ADELAIDA M. ABDUL Process Owner |  DENNIS T. SUCOL Deputy QMR |  LAILYN A. ORTIZ, CESE Regional QMR |  REYNALDO M. BUNGUBUNG, CESO IV Regional Director |



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

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|----------------------------|--|
| OFFICE | FINANCE & ADMINISTRATIVE DIVISION – BUDGET SECTION |
| QUALITY PROCEDURE TITLE | PREPARATION AND SUBMISSION OF FINANCIAL ACCOUNTABILITY REPORTS |

| 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) | | | |
| • PREPARATION AND SUBMISSION OF FINANCIAL ACCOUNTABILITY REPORTS | • FARs submitted to Central Office not later than the 3rd day after end of each quarter | 100% | Timely submission of FARs | • Quarterly | • Accountant | • DBM-URS • QME |

| Prepared by: | | Reviewed by: | | Approved by: |
|---|--|---|--|---|
| ADELAIDA M. ABDUL Process Owner | | DENNIS C. SUCOL Division Chief / Deputy QMR | | LAILYN A. ORTIZ, CESE Regional QMR |
| | | | | REYNALDO M. BUNGBUNG, CESO IV Regional Director |







PROCESS QUALITY MONITORING AND EVALUATION (QME)

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|---------------------|--|
| OFFICE | FINANCE & ADMINISTRATIVE DIVISION – BUDGET SECTION |
| PROCEDURE TITLE | PREPARATION AND SUBMISSION OF FINANCIAL ACCOUNTABILITY REPORTS |
| OBJECTIVE STATEMENT | 100% of FARs submitted to Central Office not later than the 3 rd days after the end of each quarter |
| CURRENT PERIOD | |

| INDICATORS | | 1 st QUARTER | 2 nd QUARTER | 3 rd QUARTER | 4 th QUARTER | TOTAL |
|--|--|-------------------------|-------------------------|-------------------------|-------------------------|-------|
| Objective 1: FARs submitted to Central Office not later than the 3 rd day after end of quarter. | | | | | | |
| A | Timely submission of FARs not later than 3 rd day after the end of each quarter = 100%Actual date of submission | | | | | |
| B | Gap Analysis: (In case the objective is not met, put your analysis why it is not met) | | | | | |

| Prepared by: | Noted by: |
|---------------|-----------------------------|
| | |
| Process Owner | Division Chief / Deputy QMR |

| Prepared by: | Reviewed by: | Approved by: |
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Division/Unit: **FINANCE & ADMINISTRATIVE DIVISION - BUDGET SECTION**

MASTER LIST OF INTERNAL DOCUMENTS

| DOCUMENT CODE | DOCUMENT TITLE | REVISION | | | | | |
|--|---|----------|----|----|----|----|----|
| | | 00 | 01 | 02 | 03 | 04 | 05 |
| PREPARATION AND SUBMISSION OF FINANCIAL ACCOUNTABILITY REPORTS | | | | | | | |
| QP-RO-12-FAD -12 | Quality Procedure - Financial Accountability Reports | 10.01.17 | | | | | |
| QO- RO-12-FAD -12 | Quality Objective - Financial Accountability Reports | 10.01.17 | | | | | |
| QME-QP- RO-12-FAD -12 | Quality Monitoring & Evaluation - Financial Accountability Reports | 10.01.17 | | | | | |
| QPSL-QP- RO-12-FAD -12-01 | Quality Process Summary Logsheet - Financial Accountability Reports | 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 | | | | | |

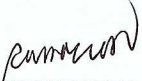





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Division/Unit: **FINANCE & ADMINISTRATIVE DIVISION - BUDGET SECTION**

MASTER LIST OF EXTERNAL DOCUMENTS

| DOCUMENT CODE | DOCUMENT TITLE | REVISION | | | | | |
|--|---|----------|----|----|----|----|----|
| | | 00 | 01 | 02 | 03 | 04 | 05 |
| PREPARATION AND SUBMISSION OF FINANCIAL ACCOUNTABILITY REPORTS | | | | | | | |
| | Joint Circular No. 2014-1 dated July 2, 2014 re Guidelines Prescribing the use of Modified Formats on the Budget and Financial Accountability Reports (BFARS) | 07.02.14 | | | | | |
| | | | | | | | |
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Division/Unit: **FINANCE & ADMINISTRATIVE DIVISION - BUDGET SECTION**

MASTERLIST OF RETAINED DOCUMENTED INFORMATION

| DOCUMENT CODE | DOCUMENT TITLE | CUSTODIAN | LOCATION | FILING SYSTEM | | RETENTION PERIOD | | | DISPOSAL |
|--|-----------------------------------|--------------------|-------------------------|--|------------|------------------|---------|-------|----------------------|
| | | | | FOLDER | SCHEME | ACTIVE | STORAGE | TOTAL | |
| PREPARATION AND SUBMISSION OF FINANCIAL ACCOUNTABILITY REPORTS | | | | | | | | | |
| FM-QME-RO12-FAD-12 | Quality Monitoring and Evaluation | Katherine M. Llano | Budget Section, FAD and | 1 Folder in Budget Book shelves/ divider | by Quarter | | | | |
| | | | | | | | | | |
| FM-QPSL-RO12-FAD-12 | Quality Process Summary Logsheet | Adelaida M. Abdul | Accounting Section, FAD | 1 Folder in Accounting Shelve No. 1 | by Quarter | 2 yrs | | 2 yrs | Disposed thru record |
| | | | | | | | | | |
| | | | | | | 2 yrs | | 2 yrs | Disposed thru record |
| | | | | | | | | | |
| | | | | | | 2 yrs | | 2 yrs | Disposed thru record |
| | | | | | | | | | |
| | Logbook | | | | | 2 yrs | | 2 yrs | Disposed thru record |
| | Transmittal Letter | | | | | 2 yrs | | 2 yrs | Disposed thru record |
| | | | | | | | | | |
| | | | | | | | | | |

| Prepared by: | Noted by: |
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| ADELAIDA M. ABDUL Process Owner | DENNIS T. SUCOL Division Chief / Deputy Q.MR |


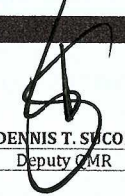

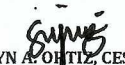





RISK REGISTRY
(A) OBJECTIVE RISK ASSESSMENT

DIVISION: **FINANCE AND ADMINISTRATIVE DIVISION – BUDGET SECTION**
PROCEDURE: **PREPARATION AND SUBMISSION OF FINANCIAL ACCOUNTABILITY REPORT**

| OBJECTIVE | RELEVANT ISSUE(S) | RELEVANT INTERESTED PARTIES <i>(refer to IP Matrix for Department)</i> | POTENTIAL RISK | RISK TRIGGER | CONSEQUENCE <i>(Positive or Negative)</i> | EXISTING RISK CONTROL MEASURE | RISK ASSESSMENT | | | | | | | | RISK CONTROL PLAN | | | |
|--|---|---|---------------------------------|--------------------------------|--|--|-----------------|------------|-----------|--------|----------------------|-------|---------------------|--------------------------------|--|-------------------------------|----------|----------|
| | | | | | | | IMPACT | LIKELIHOOD | DETECTION | RATING | RISK LEVEL (L, M, H) | S, NS | RISK CONTROL ACTION | RPN <i>(Risk Priority No.)</i> | ACTION PLAN <i>(if risk rating is significant)</i> | RESPONSIBLE | TIMELINE | RESOURCE |
| 100% Timely submission of all FARs 3 days after end of the quarter | System/network error | Central Office/ DBM | Unable to log in the URS | No internet connection | non-entitlement of PBB | None | 4 | 4 | 1 | 16 | L | NS | | 3 | NA | BUDGET OFFICER AND ACCOUNTANT | NA | NA |
| | absence of assigned personnel due to sickness | Central Office/ DBM | non-submission of online report | unable to encode in the system | non-entitlement of PBB | None | 4 | 4 | 1 | 16 | L | NS | | 3 | NA | BUDGET OFFICER AND ACCOUNTANT | NA | NA |
| | | | | | | | | | | | | | | | | | | |
| 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) | | | 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 | | | 2 | | | | | | | | | |
| DETECTION: 1 - Very likely; 2 - Likely; 3 - Low | | | >40 | HIGH | Significant | Control (e.g., Treat/Mitigate Transfer, Terminate) | | | 1 | | | | | | | | | |
| Risk Rating = Impact X Likelihood X Detection | | | | | | | | | | | | | | | | | | |

| | | | | | | | |
|--|--|---|--|---|--|---|--|
| Prepared by: | | Reviewed by: | | Recommending Approval: | | Approved by: | |
|  ADELAIDA M. ABDUL Process Owner | |  DENNIS T. SUCOL Deputy QMR | |  IAN JOY S. CLEMENTE Risk Review Committee Head | |  LAILYN A. OHTIZ, CESE Regional QMR | |
| | | | | | |  REYNALDO M. BUNGUBUNG, CESO IV Regional Director | |



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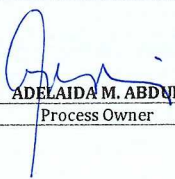




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RISK REGISTRY
(B) PROCESS RISK ASSESSMENT

DIVISION: **FINANCE & ADMINISTRATIVE DIVISION - BUDGET SECTION**
PROCEDURE: **PREPARATION AND SUBMISSION OF FINANCIAL ACCOUNTABILITY REPORTS**

| 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 |
| Logs and encodes FARs to DBM-URS | System/network error | No internet connection | Unable to log in the URS | Provision of back-up wifi network provider | | Provision of wifi | 4 | 3 | 1 | 12 | L | NS | | 1 | NA | Budget Officer & Accountant |
| | | | | | | | | | | | | | | | | |
| RISK ASSESSMENT: | | RISK RATING | RISK LEVEL | RISK DESCRIPTION | ACTION REQUIRED | | | | | | | RPN | | | | |
| IMPACT: | | 1-Insignificant; 2-Minor; 3- | 1 - 25 | LOW | No further action required (Retain risk by informed decision) | | | | | | | 3 | | | | |
| LIKELIHOOD: | | 1-Rare; 2-Unlikely; 3- | 26-40 | MODERATE | Alert level but no further action required for now | | | | | | | 2 | | | | |
| DETECTION | | 1 - Very likely, 2 - Likely; 3 | >40 | HIGH | Control (e.g., Treat/Mitigate Transfer, Terminate) | | | | | | | 1 | | | | |
| Risk Rating = Impact X Likelihood X Detection | | | | | | | | | | | | | | | | |

| Prepared by: | | Reviewed by: | | Recommending Approval: | | Approved by: | |
|--|--|--|--|--|--|--|--|
|  ADELAIDA M. ABDOL Process Owner | |  DENNIS T. SUCOL Deputy QMR | |  IAN JON S. CLEMENTE Risk Review Committee Head | |  LAILYN A. ORTIZ, CESE Regional QMR | |
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