



Republic of the Philippines
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
DILG Region XIII (CARAGA)


Document Code		
FM-R13-SP-01A-01		
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Name of Bureau/Service/Division: Finance and Administrative Division


MASTER LIST OF MAINTAINED DOCUMENTED INFORMATION (INTERNAL)

DOCUMENT CODE	DOCUMENT TITLE	REVISION					
		00	01	02	03	04	05
PROCESSING OF LIQUIDATION OF CASH ADVANCES							
QP-R13-FAD-03	Quality Procedure	10.16.2017					
QO-QP-R13-FAD-03	Quality Objective	10.16.2017					
QME-QP-R13-FAD-03	Quality Monitoring and Evaluation	10.16.2017					
FM-QP-R13-FAD-03-01	Process Summary Logsheets	10.16.2017					

Prepared By


KAREN GRACE S. GABINETE
LGOO II
Regional Document Controller

Noted By


DONALD A. SERONAY
CAO/OIC-ASST. REGIONAL DIRECTOR
Regional QMR




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Name of Bureau/Service/Division: Finance and Administrative Division

MASTER LIST OF MAINTAINED DOCUMENTED INFORMATION (EXTERNAL)

DOCUMENT CODE	DOCUMENT TITLE	REVISION/EDITION					
PROCESSING OF LIQUIDATION OF CASH ADVANCES							
	Government Accounting Manual (GAM) for National Government Agencies dated January 5, 2016						
	COA Circular 2012-001 dated June 14, 2012						
	COA Circular No. 97-002-001 dated February 10, 1997						
	Liquidation Report Form						
FM-QP-R13-FAD-02-07/REV00/10162017	Checklist						
FM-QP-R13-FAD-02-08/REV00/10162017	Checklist						
FM-QP-R13-FAD-02-09/REV00/10162017	Checklist						

Prepared By

KAREN GRACE S. GABINETE
LGCO II
Regional Document Controller

Noted By

DONALD A. SERONAY
CAO/OIC-ASST. REGIONAL DIRECTOR
Regional QMR



DILG REGION XIII (CARAGA)
**QUALITY
 PROCEDURE (QP)**

Document Code
QP-R13-FAD-03

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PROCEDURE TITLE	PROCESSING OF LIQUIDATION OF CASH ADVANCES		
SCOPE	This process starts from the receipt of Liquidation Report with supporting documents from the liquidating personnel up to submission to COA of approved liquidation reports		
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 → LR, SDs		Processing of Liquidation of Cash Advances	Processed LR → COA
DESCRIPTIVE STATEMENT: The process starts from the receipt of duly accomplished Liquidation Report with attached required supporting documents from the liquidating personnel up to submission to COA of approved liquidation reports.			

Step No.	Responsible Personnel	PROCESS/ACTIVITY	Details	References
1	Accounting Staff	Receive and process Liquidation Report with supporting documents	<ul style="list-style-type: none"> Receive and record in the incoming logbook the Liquidation report with supporting documents Review completeness and appropriateness of supporting documents per checklist (QP-R13-FAD-02) If incomplete, return to concerned personnel for compliance of lacking documents per checklist If the Liquidation documents are complete, record in the Liquidation of Cash Advances Logbook and assign Liquidation Report (LR) Number, and forward to Regional Accountant for further review and certify Box C 	<ul style="list-style-type: none"> Logbook Checklist Checklist Liquidation of Cash Advances Logbook
2	Regional Accountant	Review and Certify Liquidation Report	<ul style="list-style-type: none"> Review as to completeness of supporting documents If found complete and appropriate, determine 	<ul style="list-style-type: none"> Liquidation Report (LR) and supporting documents Checklist Process Summary



DILG REGION XIII (CARAGA)
**QUALITY
 PROCEDURE (QP)**

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Step No.	Responsible Personnel	PROCESS/ACTIVITY	Details	References
			/calculate actual expenses incurred for liquidation and Sign the Liquidation Report Form Box C <ul style="list-style-type: none"> Record to Process Summary Logsheet For liquidated actual expenses exceeding amount of cash advance received, process reimbursement according to QP-R13-FAD-02 For liquidated actual expenses less than the amount of cash advance received, require the concerned personnel to pay the refund to Cash Section for the issuance of Official Receipt. Upon received of the Official Receipt from liquidating personnel, record to PSL to fully settle cash advance 	Logsheet
3	Regional Accountant	Submission to COA	<ul style="list-style-type: none"> Prepare the Original Liquidation Reports with complete supporting documents for submission to COA 	Liquidation Report (LR) and supporting documents
4	Regional Accountant	Retain Records	<ul style="list-style-type: none"> Retain Accounting file copies of Liquidation Reports and supporting documents 	<ul style="list-style-type: none"> R13-SP-02

Definition of Terms:

- LR – Liquidation Report
- SD – Supporting Documents
- COA – Commission on Audit

Legal Basis

- Relevant COA guidelines (2012-001 dtd. June 14, 2012)
- Government Accounting Manual (GAM) for National Government Agencies dated January 05, 2016
- COA Circular No. 97-002-001 dated February 10, 1997

Prepared By	Reviewed By	Approved By
 ROCHE LYNNE L. CUNANAN Accountant III	 DONALD A. SERONAY Asst. Regional Director	 LILIBETH A. FAMACION, CESO III Regional Director
Process Owner	Regional QMR	Top Management



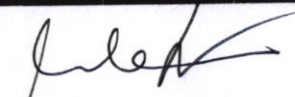

DILG – REGION XIII (CARAGA)

**QUALITY
OBJECTIVE (QO)**

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DIVISION/FOU	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 of cash advances with complete supporting documents submitted by concerned personnel	Timely submission of liquidation of cash advances to COA within 20 th day of ensuing month	80%	(Total number of Liquidation submitted within 20 th day of ensuing month/Total number of Liquidation submitted) x 100	Monthly	Regional Accountant	Process Summary Logsheets

Prepared By	Reviewed By	Approved By
 ROCHE LYNNE L. CUNANAN Accountant III	 DONALD A. SERONAY Asst. Regional Director	 LILIBETH A. FAMACION, CESO III Regional Director
Process Owner	Regional QMR	Top Management



DILG – REGION XIII (CARAGA)

PROCESS QUALITY MONITORING AND EVALUATION (QME)

Document Code

QME-QP-R13-FAD-03

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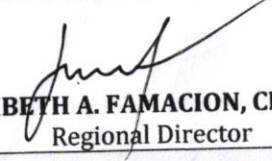
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DIVISION/FOU	Finance and Administrative Division													
PROCEDURE TITLE	PROCESSING OF LIQUIDATION OF CASH ADVANCES													
OBJECTIVE STATEMENT	80% of Liquidation of Cash Advances submitted to COA within 20 th day of ensuing month													
CURRENT PERIOD														
	INDICATORS	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC	Total
Objective: 80% of Liquidation of Cash Advances submitted to COA within 20 th day of ensuing month														
A	Total number of Liquidation submitted within 20 th day of ensuing month													
B	Total number of Liquidation submitted													
C	Formula: $\frac{A}{B} \times 100$ 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, the QMS secretariat will issue Corrective Action Report (CAR) signed by the concerned Deputy QMR/QMR.														

Prepared By	Reviewed By	Approved By
 ROCHE LYNNE L. CUNANAN Accountant III	 DONALD A. SERONAY Asst. Regional Director	 LILIBETH A. FAMACION, CESO III Regional Director
Process Owner	Regional QMR	Top Management



DILG REGION XIII (CARAGA)

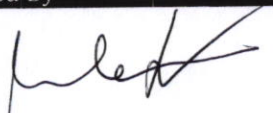
**Process Summary Logsheets (PSL) -
Liquidation of Cash Advances**

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QUALITY OBJECTIVE: 80% of Liquidation of Cash Advances submitted to COA within 20th day of ensuing month
FREQUENCY OF MONITORING: Monthly
COVERED PERIOD:


No.	Name of Payee	Date Granted	Amount			Date Submitted to COA	Objective Results			Remarks/Particulars
			Granted	Liquidated Amount Spent	Refunded/(Reimbursed)		Met	Unmet	Remarks, if unmet	
							0	0		
							%			
TOTAL										
RESULT										

Prepared By



ROCHE LYNNE L. CUNANAN
Accountant III
Process Owner

Noted By



DONALD A. SERONAY
CAO/OIC-Asst. Regional Director
Regional QMR

LIQUIDATION REPORT Period Covered _____		Serial No.: _____ Date: _____
Entity Name : _____ Fund Cluster : _____		Responsibility Center Code: _____
PARTICULARS	AMOUNT	
TOTAL AMOUNT SPENT		→
AMOUNT OF CASH ADVANCE PER DV NO. _____ DTD. _____		→
AMOUNT REFUNDED PER OR NO. _____ DTD. _____		→
AMOUNT TO BE REIMBURSED		→
A Certified: Correctness of the above data _____ Signature over Printed Name Claimant Date: _____	B Certified: Purpose of travel / cash advance duly accomplished _____ Signature over Printed Name Immediate Supervisor Date: _____	C Certified: Supporting documents complete and proper _____ Signature over Printed Name Head, Accounting Division Unit JEV No.: _____ Date: _____