



Republic of the Philippines  
**DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT**  
**DILG Region XIII (CARAGA)**  
1559 Matimco Bldg, Km 4., Libertad, Butuan City  
caraga.dilg.gov.ph

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Name of Division/Bureau: Finance and Administrative Division

**MASTERLIST 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									
FM-QP-R13-FAD-03-02	Checklist supporting documents	Accounting	Cabinet, Accounting Office	1	Sequential	1	5	6	shredding/re-use
FM-QP-R13-FAD-03-02	Process Summary Logsheet	Accounting	Cabinet, Accounting Office	2	Sequential	5	5	10	(provided post-audited, finally settled) shredding/re-use
	Liquidation Reports with supporting documents	Accounting	Cabinet, Accounting Office	3	Sequential	5	5	10	(provided post-audited, finally settled) shredding/re-use

Prepared By  
  
**ROCHE LYNN M. CUNANAN**  
Accountant III  
Process Owner

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






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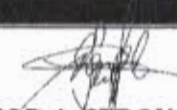
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Name of Division/FOU: Finance and Administrative Division

**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	10.16.17					
QO-QP-R13-FAD-03	Quality Objective	10.16.17					
QME-QP-R13-FAD-03	Quality Monitoring and Evaluation	10.16.17					
FM-QP-R13-FAD-03-01	Process Summary Logsheet	10.16.17					
FM-QP-R13-FAD-03-02	Checklist	10.16.17					

Prepared By  
  
**JOB DANIEL B. CASSION**  
RGO III  
**Regional Document Controller**

Noted By  
  
**DONALD A. SERONAY**  
CAO / OIC Asst. Regional Director  
**Regional QMR**





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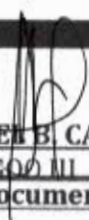
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**MASTER LIST OF MAINTAINED DOCUMENTED INFORMATION (EXTERNAL)**

DOCUMENT CODE	DOCUMENT TITLE	REVISION/EDITION					
PROCESSING OF LIQUIDATION OF CASH ADVANCES							
	Government Accounting Manual	01.05.16					
	Liquidation Report	01.05.17					
Appendix 47	Certification of Travel Completed	01.05.18					
Appendix 46	Reimbursement Expense Receipt	01.05.19					
	COA Circular No. 2017-001	06.19.17					
Annex A	Certificate of Expenses Not Requiring Receipts	06.19.17					

Prepared By  
  
**JOE DANIEL B. CASSION**  
LGOO III  
**Regional Document Controller**

Noted By  
  
**DONALD A. SERONAY**  
CAO/ OIC Asst. Regional Director  
**Regional QMR**





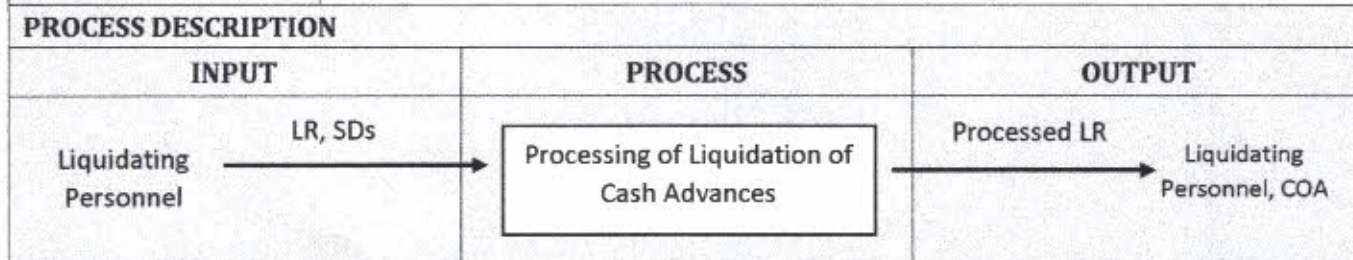


DILG REGION XIII (CARAGA)  
**QUALITY  
 PROCEDURE (QP)**

Document Code  
**QP-R13-FAD-03**

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<b>PROCEDURE TITLE</b>	<b>PROCESSING OF LIQUIDATION OF CASH ADVANCES</b>
<b>SCOPE</b>	This process starts from the receipt of Liquidation Report with supporting documents from the liquidating personnel up to the release of the approved liquidation report for record
<b>PURPOSE</b>	To define the standard procedure of processing of liquidation of cash advances in accordance with the existing accounting and auditing rules



**DESCRIPTIVE STATEMENT:**  
 The process starts from the receipt of duly accomplished Liquidation Report with attached required supporting documents from the liquidating personnel up to the released of approved liquidation reports for record.

Step No.	Responsible Personnel	PROCESS/ACTIVITY	Details	References
<b>Field Operating Units (FOUs)</b>				
1	Accounting Clerk	Record all cash advances	<ul style="list-style-type: none"> <li>Record cash advances [from QP-R13-FAD-02 (A-E)] in Process Summary Logsheet</li> </ul>	<ul style="list-style-type: none"> <li>Vouchers</li> <li>PSL (FM-QP-R13-FAD-03-01)</li> </ul>
2	Accounting Clerk	Receive and Review Liquidation Report	<ul style="list-style-type: none"> <li>Receive Liquidation Report (3 Copies) and supporting documents ( 1 original copy and 2 duplicate copies)</li> <li>Record receipt in Process Summary Logsheet</li> <li>Review completeness and appropriateness of supporting documents.</li> <li>For liquidated actual expenses exceeding amount of cash advance received, process reimbursement according to QP-R13-FAD-02 (A-E)</li> <li>For liquidated actual expenses less than the amount of cash advance received, endorse to Disbursing Officer for refund.</li> </ul>	<ul style="list-style-type: none"> <li>Liquidation Report (LR)</li> <li>Attachments</li> <li>PSL (FM-QP-R13-FAD-03-01)</li> </ul>





DILG REGION XIII (CARAGA)  
**QUALITY  
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3	Disbursing Officer	Process refund	<ul style="list-style-type: none"> <li>Receive cash refunded and prepare bank deposit slip, deposit to FOU bank account</li> <li>Reproduce validated deposit slip in 2 copies. Forward original copy to accounting clerk, issue duplicate copy to liquidating personnel and retain a copy.</li> </ul>	<ul style="list-style-type: none"> <li>Deposit slip</li> <li>Validated Deposit Slip</li> </ul>
4	Accounting Clerk	Prepare Transmittal	<ul style="list-style-type: none"> <li>Prepare transmittal letter and all supporting documents</li> </ul>	<ul style="list-style-type: none"> <li>Transmittal Letter</li> </ul>
5	Provincial Director	Sign Transmittal	<ul style="list-style-type: none"> <li>Sign Transmittal Letter</li> </ul>	<ul style="list-style-type: none"> <li>Transmittal Letter</li> </ul>
6	Admin Staff (Records In-charge)	Release documents	<ul style="list-style-type: none"> <li>Process outgoing communications as per QP-R13-FAD-11(A-F)</li> </ul>	
7	Accounting Clerk	Record release	<ul style="list-style-type: none"> <li>Record release date in PSL</li> </ul>	<ul style="list-style-type: none"> <li>PSL (FM-QP-R13-FAD-03-01)</li> </ul>
<b>Regional Office (RO)</b>				
1	Records Officer	Receive Transmitted LRs from FOU's	<ul style="list-style-type: none"> <li>Process receive LRs as per QP-R13-FAD-11</li> </ul>	<ul style="list-style-type: none"> <li>Transmitted LRs and supporting documents</li> </ul>
2	Regional Accountant	Record all cash advances	<ul style="list-style-type: none"> <li>Record cash advances [from QP-R13-FAD-02 (A-E)] in Process Summary Logsheet</li> </ul>	<ul style="list-style-type: none"> <li>Vouchers</li> <li>PSL (FM-QP-R13-FAD-03-01)</li> </ul>
3	Accounting Staff	Receive and Process Liquidation Report	<ul style="list-style-type: none"> <li>Receive Liquidation Report (3 Copies) and supporting documents ( 1 original copy and 2 duplicate copies)</li> <li>Review completeness and appropriateness of supporting documents.</li> <li>If the Liquidation documents are complete, assign Liquidation Report (LR) Number, determine /calculate actual expenses incurred for liquidation, forward to</li> </ul>	<ul style="list-style-type: none"> <li>Liquidation Report (LR)</li> </ul>







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

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			Regional Accountant	
4	Regional Accountant	Review and Certify Liquidation Report	<ul style="list-style-type: none"> <li>Review as to completeness of supporting documents; and correctness of accounting entries in DV.</li> <li>If found complete and appropriate, determine /calculate actual expenses incurred for liquidation, Post / update corresponding Subsidiary Ledger, affix signature</li> <li>If incomplete and inappropriate, return to liquidating personnel for completion of requirements as per attached checklist, return to the Processor for appropriate action.</li> <li>For liquidated actual expenses exceeding amount of cash advance received, process reimbursement according to QP-R13-FAD-02 (A-E)</li> <li>For liquidated actual expenses less than the amount of cash advance received, endorse to Cash Section to process refund.</li> </ul>	<ul style="list-style-type: none"> <li>Liquidation Report (LR)</li> <li>Checklist supporting documents</li> </ul>
5	Cashier	Process refund	<ul style="list-style-type: none"> <li>Receive cash refunded and issue Official Receipt to liquidating personnel</li> <li>Deposit to Bureau of Treasury</li> </ul>	<ul style="list-style-type: none"> <li>Official Receipt</li> </ul>
6	Liquidating Personnel	Submit OR	<ul style="list-style-type: none"> <li>Submit copy of OR to Regional Accountant</li> </ul>	
7	Regional Accountant	Retain Records	<ul style="list-style-type: none"> <li>Retain all records generated in accordance with Control of Retained Documented Information Procedure and Masterlist of Records (SP-R13-02)</li> </ul>	<ul style="list-style-type: none"> <li>R13-SP-02</li> </ul>





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

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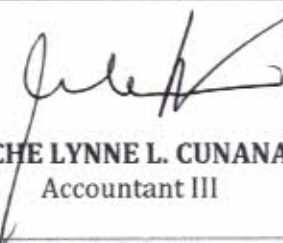
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**Definition of Terms:**

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

**Legal Basis**

- Relevant COA guidelines (2012-001 dtd. June 14, 2017)
- Government Accounting Manual (GAM) for National Government Agencies dated January 05, 2016
- COA Circular No. 2017-001 dated June 19, 2017

Prepared By	Reviewed By	Approved By
 <b>ROCHE LYNNE L. CUNANAN</b> Accountant III	 <b>DONALD A. SERONAY</b> CAO/OIC-Asst. Regional Director	 <b>LILIBETH A. FAMACION, CESO III</b> Regional Director
<b>Process Owner</b>	<b>Regional QMR</b>	<b>Top Management</b>





DILG – REGION XIII (CARAGA)

# **QUALITY OBJECTIVE (QO)**

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<b>QO-QP-R13-FAD-03</b>		
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<b>DIVISION/FOU</b>	Finance and Administrative Division
<b>QUALITY PROCEDURE TITLE</b>	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)			
<b>To track all liquidation of cash advances</b>	Percentage cash advances liquidated	80%	(Total Amount of Cash Advances Liquidated + Cash Refunded) / Total Amount of Cash Advances	Monthly	Accounting Clerks  Regional Accountant	Relevant COA guidelines (2012-001 dtd. June 14, 2017) – Supporting documents
<b>To process all Liquidation Report</b>	Percentage of liquidation reports submitted to COA within the prescribed period	80 %  <i>Classification:</i> Accountable officer shall liquidate cash advances within the following period:	Total Number of Liquidation Reports submitted to COA within prescribed period / Total Number of Liquidation Reports received  Under Item 1: 5 - submitted 3 days	Monthly	Regional Accountant	Relevant COA guidelines (2012-001 dtd. June 14, 2017) – Supporting documents

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DILG – REGION XIII (CARAGA)

## QUALITY OBJECTIVE (QO)

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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)			
		1. Salaries, Wages, Allowances, Honoraria and Other similar payments - within 5 five days after the end of the period.  2. Travelling Expenses – within 5 days upon return to the station of the official/employee concerned for local travel	or less 4 – submitted 1 day before the deadline 3 – submitted on the deadline 2 – delayed by 1 to 2 days 1 – delayed by 3 days and beyond  Under Item2 &3: 5 - submitted 9 days or less 4 – submitted 10 to 29 days 3 – submitted on the deadline 2 – delayed by 3 to 14 days 1 – delayed by 15 days and beyond			

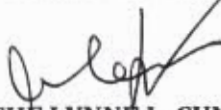

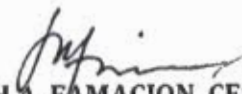




DILG – REGION XIII (CARAGA)

## QUALITY OBJECTIVE (QO)

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Prepared By	Reviewed By	Approved By
 <b>ROCHE LYNNE L. CUNANAN</b> Accountant III	 <b>DONALD A. SERONAY</b> CAO/OIC-Asst. Regional Director	 <b>LILIBETH A. FAMACION, CESO III</b> Regional Director
Process Owner	Regional QMR	Top Management



**PROCESS QUALITY MONITORING AND EVALUATION (QME)**

<b>DIVISION/FOU</b>	Finance and Administrative Division													
<b>PROCEDURE TITLE</b>	PROCESSING OF LIQUIDATION OF CASH ADVANCES													
<b>OBJECTIVE STATEMENT</b>	1. 100% of cash advances liquidated 2. 80% of the Liquidation Reports received are processed within the prescribed period													
<b>CURRENT PERIOD</b>														
	<b>INDICATORS</b>	<b>JAN</b>	<b>FEB</b>	<b>MAR</b>	<b>APR</b>	<b>MAY</b>	<b>JUN</b>	<b>JUL</b>	<b>AUG</b>	<b>SEPT</b>	<b>OCT</b>	<b>NOV</b>	<b>DEC</b>	<b>Total</b>
<b>Objective 1: 100% of cash advances liquidated</b>														
A	Total Amount of Cash Advances Liquidated													
B	Cash Refunded													
C	Total Amount of Cash Advances													
D	Formula: $\frac{A+B}{C} \times 100$	Target Result :80%												
E	Gap Analysis: (In case the objective is not met, put your analysis why it is not met)													
<b>Objective 2: 80% of the Liquidation Reports received are processed within the prescribed period</b>														
A	Total Number of Liquidation Reports submitted to COA within prescribed period													
B	Total Number of Liquidation Reports received													
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)													
<b>Note: For unmet targets, the QMS secretariat will issue Corrective Action Report (CAR) signed by the concerned Deputy QMR/QMR.</b>														

<b>Prepared By</b>	<b>Reviewed By</b>	<b>Approved By</b>
 <b>ROCHE LYNNE L. CUNANAN</b> Accountant III	 <b>DONALD A. SERONAY</b> CAO/OIC-Asst. Regional Director	 <b>LILIBETH A. FAMACION, CESO III</b> Regional Director
<b>Process Owner</b>	<b>Regional QMR</b>	<b>Top Management</b>





DILG REGION XIII (CARAGA)

**Processing of Liquidation of Cash Advances Summary Logsheets (PSL)**

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**QUALITY OBJECTIVE:** 1) 100% of cash advances liquidated  
2) 80 % of liquidation report submitted to COA within the prescribed period

**FREQUENCY OF MONITORING:** Monthly**COVERED PERIOD:****Due Date of Submission:****Legend:**

No.	Name of Payee	Date Granted	Amount			Objective Results			Remarks/ Particulars	Type of Cash Advance	Required Submission Timeline	Date of Return to OS (for Travel CA only)	Date Received from Liquidating Personnel/FOU	Date Transmitted to COA	Objective Results			Remarks/ Particulars
			Granted	Liquidated Amount Spent	Refunded	Met	Unmet	Remarks, if unmet							Met	Unmet	Remarks, if unmet	
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Total  
Result

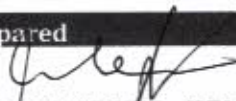

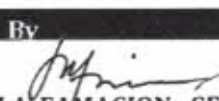
Prepare By
ROCHE LYNNE L. CUNANAN
Accountant III
Process Owner

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



### CHECKLIST OF SUPPORTING DOCUMENTS

1 Liquidation of Cash Advances Travel	Liquidation Report Form duly signed	1 Original & 1 duplicate
	Travel Order (duly approved upon cash advance)	2 xerox copies
	Itinerary of Travel (duly approved upon cash advance)	2 xerox copies
	REVISED ITINERARY OF TRAVEL(based on actual expenses incurred)	1 Original & 1 duplicate
	REVISED TRAVEL ORDER (based on actual date of travel)	2 xerox copies
	Memo/Message/Letter	2 xerox copies
	Certificate of Appearance	1 Original & 1 xerox copy
	Bus Tickets	1 Original & 1 xerox copy
	Boat ticket,	1 Original & 1 xerox copy
	Boarding Pass	1 Original & 1 xerox copy
	Terminal Fee	1 Original & 1 xerox copy
	Plane e-ticket	2 xerox copies
	Plane Fare Official Receipt	1 Original & 1 xerox copy
	Certificate Expenses (below P300.00 amount of expenses)	1 Original & 1 xerox copy
	RER (above P300.00 amount of expenses)	1 Original & 1 xerox copy

Prepared	Reviewed	Approved By
 <b>ROCHE LYNNE L. CUNANAN</b>	 <b>DONALD A. SERONAY</b>	 <b>LILIBETH A. FAMACION,, CESO III</b>
Accountant III	CAO/OIC-Asst. Regional Director	Regional Director
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