



INDIVIDUAL PERFORMANCE COMMITMENT AND REVIEW (IPCR) FORM ( For SG 23 and below)


I, MAE ANGIELINE T. SALVA - ALARAS, State Auditor I, of COA Regional Office No. VIII, Candahug, Palo, Leyte commit to deliver and agree to be rated on the attainment of the following targets in accordance with the indicated measures for the period **July 1, 2022 to December 31, 2022.**

  
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**MAE ANGIELINE T. SALVA - ALARAS**  
Audit Team Member  
Date: \_\_\_\_\_

Recommending Approval:

  
\_\_\_\_\_  
**REA NIE A. MALASAGA**  
Audit Team Leader  
Date: \_\_\_\_\_

Approved by:

  
\_\_\_\_\_  
**HELEN O. FABRA**  
Supervising Auditor  
Date: \_\_\_\_\_

PROGRAM/OUTPUT INDICATOR/OUTCOME INDICATOR	OUTPUTS	SUCCESS INDICATORS (Target + Measures)	ACTUAL ACCOMPLISHMENTS	RATING (90%)				REMARKS
				Quality	Quantity	Timeliness	Average	
PROGRAM 1: AUDITING SERVICES (65%)								
Sub-Program 1- National Government Audit Sub-Program								
1.1.2 Conduct of Financial and Compliance Audits	1. General and Specific Audit Instructions received from OSA	1. GAI/SAI received from ATL in the audit of CY 2022 accounts and operations of auditees within 5 WDs upon receipt from OSA	1. GAI/SAI received from ATL in the audit of CY 20212 accounts and operations of auditees within 5 WDs upon receipt from OSA	4.995	4.995	4.995	4.995	
	2. Conduct of Financial and Compliance Audit per audit instructions	2. Conducted the audit of identified audit areas for CY 2022 as of December 31, 2022 and 1st semester of CY 2022 transactions audited as of December 2022	2. Conducted the audit of identified audit areas for CY 2022 as of December 31, 2022 and 1st semester of CY 2022 transactions audited as of December 2022	4.994	4.995	4.900	4.963	

PROGRAM/OUTPUT INDICATOR/OUTCOME INDICATOR	OUTPUTS	SUCCESS INDICATORS (Target + Measures)	ACTUAL ACCOMPLISHMENTS	RATING (90%)				REMARKS
				Quality	Quantity	Timeliness	Average	
Post-audit of Accounts	1. Conduct the monthly post-audit of accounts	Conducted the Post-audit of accounts submitted by SLSU Bontoc and Tomas Oppus Campuses	Conducted the Post-audit of accounts submitted by SLSU Bontoc and Tomas Oppus Campuses	4.905	4.850	4.800	4.852	
	2. Prepare audit observation memorandum on the deficiencies noted on the post audit of SLSU submitted transactions	2. Drafted audit observation memorandum on the deficiencies noted on the post audit of SLSU submitted transactions	2. Drafted audit observation memorandum on the deficiencies noted on the post audit of SLSU submitted transactions	4.905	4.850	4.800	4.852	
Status of Cash Advances	1. Review of the Semestral Report on the Status of Cash Advances, Fund Transfers and Other Receivables	Reviewed the Reports prepared by ATMs on the Status of Cash Advances, Fund Transfers and Other receivables within 5 WDs from receipt	Reviewed the Reports prepared by ATMs on the Status of Cash Advances, Fund Transfers and Other receivables within 5 WDs from receipt	4.994	4.900	4.900	4.931	
	2. Submission of Status of Cash Advances, Fund Transfers and Other Receivables to the OSA	Submitted the Status of Cash Advances, Fund Transfers and Other Receivables to OSA within 5 days after the end of each semester	Submitted the Status of Cash Advances, Fund Transfers and Other Receivables to OSA within 5 days after the end of each semester	4.905	4.850	4.800	4.852	
<b>Sub-Program 4 - Special Audit Sub-Program</b>								
4.1 Request for audit/investigation	1. Request for audit/investigation referred by the Office of the Chairperson or OAC-NGS/CD-Cluster	1. Acted on request for audit / investigation forwarded by the Office of the Chairperson or OAC-NGS/CD-Cluster, through ORD and OSA for audit and/or initial action within 5 WDs from receipt	1. Acted on request for audit / investigation forwarded by the Office of the Chairperson or OAC-NGS/CD-Cluster, through ORD and OSA for audit and/or initial action within 5 WDs from receipt per Office Order No. 2021-570 dated Sept. 21, 2021	4.995	4.995	4.995	4.995	

PROGRAM/OUTPUT INDICATOR/OUTCOME INDICATOR	OUTPUTS	SUCCESS INDICATORS (Target + Measures)	ACTUAL ACCOMPLISHMENTS	RATING (90%)				REMARKS
				Quality	Quantity	Timeliness	Average	
4.2 Request for audit referred by FAO	2. Submission of audit action on the request for audit/ investigation report and submission to OSA	2. Prepared first draft of Fraud Audit Report for ATL of Special Fraud Audit Team for review within the period specified in Office Order No. 2021-570 dated Sept. 21, 2021	2. Prepared first draft of Fraud Audit Report for ATL of Special Fraud Audit Team for review within the period specified in Office Order No. 2021-570 dated Sept. 21, 2021	4.900	4.995	4.850	4.915	
	Gather and follow up submission of Documents for Fraud Audit Report	Gathered and followed up submission of Documents for Fraud Audit Report on the Alleged Malversation of Public Funds by Marianne C. Medilo	Gathered and followed up submission of Documents for Fraud Audit Report on the Alleged Malversation of Public Funds by Marianne C. Medilo	4.995	4.995	4.850	4.947	
<b>Subprogram 5 - Technical Services Sub-program</b>								
	1. Monitor actions by Audit Teams/Auditees on the technical audit evaluation/inspection reports received with adverse findings	1. Submitted status of actions taken/implementation by the Audit Teams/Auditees on the results (recommendations) of technical evaluation /inspection reports of COA TAS	Note: no item for action/disposition by ATL/Team 2 for the 2nd semester.					
<b>Other Audit Related Reports</b>								
	Monitoring Report on the Enforcement and Monitoring of Final and Executory Decisions	100% preparation & submission of the Audit Team's Monitoring Report on the Enforcement and Monitoring of Final and Executory Decisions submitted to OSA on or before the 5 <sup>th</sup> day of the following month after the end of each semester	Prepared and submitted 100% of the Audit Team's Consolidated Monitoring Report on the Enforcement and Monitoring of Final and Executory Decisions submitted to OSA on or before the 5 <sup>th</sup> day of the following month after the end of each semester	4.995	4.995	4.995	4.995	
	Quarterly Report on Request for Write-off (QRRWO)	Prepare and submit for ATL QRRWO submitted to OSA on Mar. 31, June 30, Sept. 30 and Dec. 31 for the 1st, 2nd, 3rd and 4th quarters of CY 2022	Prepared and submitted to ATL, QRRWO submitted to OSA on Sept. 25 and Dec 18, 2021 for the 3rd and 4th quarters of CY 2022	4.995	4.900	4.790	4.895	

PROGRAM/OUTPUT INDICATOR/OUTCOME INDICATOR	OUTPUTS	SUCCESS INDICATORS (Target + Measures)	ACTUAL ACCOMPLISHMENTS	RATING (90%)				REMARKS
				<u>Quality</u>	<u>Quantity</u>	<u>Timeliness</u>	<u>Average</u>	
	Prepare Status Report of all receivables,	Prepare and Submit Audit Team Consolidated Status Report of all receivables submitted to the ATL	Prepared and Submitted Audit Team's Consolidated Status Report of all receivables submitted to the ATL	4.995	4.995	4.995	4.995	
	Request for Authority to Dispose of Records	Prepared/Accomplished National Archives of the Phils (NAP) Forms and Submitted to OSA Request for Authority to Dispose of Records and supporting supporting documents, if any pursuant to COA Memo No. 2017-012 dated June 15, 2017, within 5 days from completion	Note: no item for action/disposition by ATL/Team 5 for the 2nd semester.					
<b>Total</b>							<b>59.186</b>	
<b>Average for Program 1</b>							4.932	
<b>Weighted Average for Program 1(65%)</b>							3.206	
<b>PROGRAM 2- GOVERNMENT ACCOUNTANCY PROGRAM, 5%</b>								
1. Number of Annual Financial Reports submitted to the President and Congress	a. Review of audited Comparative Condensed Financial Statements (FS) for FY 2021 and FY 2020 of SLSU	none	none					
	b. Review of Quarterly FS for FY 2022 of SLSU	Reviewed Quarterly FS for FY 2022 of SLSU	Reviewed Quarterly FS for FY 2022 of SLSU	4.995	4.995	4.995	4.995	
	c. Review Audited Notes to FS for FY 2021 of SLSU	none	none					
	d. Review Aging of Receivables, Payables and Cash Advances for FY 2022 AFR of SLSU	100% Reviewed the Aging of Receivables, Payables and Cash Advances for FY 2022 AFR of SLSU submitted to OSA within the deadline set	Reviewed 100% of the Aging of Receivables, Payables and Cash Advances for FY 2022 AFR of SLSU submitted to OSA within the deadline set	4.995	4.995	4.995	4.995	

PROGRAM/OUTPUT INDICATOR/OUTCOME INDICATOR	OUTPUTS	SUCCESS INDICATORS (Target + Measures)	ACTUAL ACCOMPLISHMENTS	RATING (90%)				REMARKS
				<u>Quality</u>	<u>Quantity</u>	<u>Timeliness</u>	<u>Average</u>	
	e. Prepared Summary of Significant and Common Audit Observations and Recommendations for CY 2021 AFR of SLSU	none	none					
	f. Review Summary of Significant and Common Audit Observations and Recommendations for CY 2019 AFR of NGS-SUCs and Other NGS SAAs							
	g. Review Common Audit Observations and Recommendations for CY 2019 AFR of NGS-SUCs and Other NGS SAAs							
	h. Review Summary of Audit Opinions for CY 2019 AFR of NGS-SUCs and Other NGS SAAs							
2. Number of government accounting standards, policies, rules and regulations formulated and developed for implementation in government agencies	a. Comments on proposed/draft government accounting standards, policies, rules and regulations, and other issues submitted for comments, if any	Comments on proposed/draft government accounting standards, policies, rules and regulations submitted to OSA within the requested date of submission	Note: no item for action/disposition by ATL/Team 5 for the 2nd semester.					
<b>Total</b>							<b>9.990</b>	
<b>Average for Program 2</b>							4.995	
<b>Weighted Ave. for Program 2 (15%)</b>							0.250	
<b>PROGRAM 3 - GOVERNMENT FINANCIAL AND ADJUDICATION PROGRAM,</b>								
<b>Outcome Indicator</b>								





PROGRAM/OUTPUT INDICATOR/OUTCOME INDICATOR	OUTPUTS	SUCCESS INDICATORS (Target + Measures)	ACTUAL ACCOMPLISHMENTS	RATING (90%)				REMARKS
				<u>Quality</u>	<u>Quantity</u>	<u>Timeliness</u>	<u>Average</u>	
1. % of decided cases that have been settled	Monitoring Report on decided cases at the regional level that have been settled during the year	Submitted Report on decided cases in CY 2022 at the regional level that have been settled as of Nov. 30, 2021 submitted to OSA not later than Dec. 10, 2022	Note: no item for action/disposition by ATL/Team 5 for the 2nd semester.				0.000	
<b>Output Indicator</b>								
1. Number of pending and new cases decided	Prepare and Review of NSs submitted by the Audit Team Member within 5 WDs from receipt	Prepared and submit to TL 100% of NSs submitted by the Audit Team Members within 5 WDs from receipt	Prepared and submit to TL 100% of NSs submitted by the Audit Team Members within 5 WDs from receipt	4.995	4.750	4.750	4.832	
	Prepared and Review of NSSDCs submitted by the Audit Team Members within 5 WDs from receipt	Prepared and Reviewed 100% of NSSDCs submitted by the Audit Team Members within 5 WDs from receipt	Prepared and Reviewed 100% of NSSDCs submitted by the Audit Team Members within 5 WDs from receipt	4.995	4.995	4.750	4.913	
2. Number of decisions of the Directors affirmed by the Commission Proper	Answer to the Order received from the RD for Appeals from issuance of ND/NC and decision denying the request for write-off and relief from accountability	Prepared and 100% Draft Answer/s to the Order and with EDSE within 15 WDs from receipt from OSA	Note: no item for action/disposition by ATL/Team 5 for the 2nd semester.				0.000	
	Answer on appeals	Submitted Answer/s to Appeal and records of the case with EDSE to OSA for approval within 15 WDs from receipt of the order from OSA	Note: no item for action/disposition by ATL/Team 5 for the 2nd semester.				0.000	
3. Number of final and executory cases enforced	a. Signed Notices of Finality of Decision (NFDs) released to the concerned Audit Teams within 5 WDs from receipt.	a. Facilitated service of Signed Notices of Finality of Decision (NFDs) to auditee/s upon receipt from ORD thru the OSA	Note: no item for action/disposition by ATL/Team 5 for the 2nd semester.				0.000	

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				Quality	Quantity	Timeliness	Average	
	b. COA Orders of Execution (COEs) for all NFDs issued at the regional level without settlement within the prescribed period	b. Facilitated service of COA Orders of Execution (COEs) for all NFDs issued at the regional level without settlement within the prescribed period to auditee/s upon receipt	Note: no item for action/disposition by ATL/Team 5 for the 2nd semester.				0.000	
	c. COE on NFDs issued by the Audit Team	c. Submitted memorandum to OSA for issuance of COE for RD's signature for all unsettled NFDs issued by the Audit Team	Note: no item for action/disposition by ATL/Team 5 for the 2nd semester.				0.000	
<b>Total</b>							<b>9.745</b>	
<b>Average for Program 3</b>							4.873	
<b>Weighted Ave. for Program 3 (15%)</b>							0.731	
<b>SUPPORT TO OPERATIONS, (5%)</b>								
1. Legal assistance services	c. Recommendation on requests for settlement of liabilities on installment basis	Reviewed recommendations on 100% requests for settlement of liabilities on installment basis submitted to OSA within 5 WDs from receipt of request	Reviewed recommendations on 100% requests for settlement of liabilities on installment basis submitted to OSA within 5 WDs from receipt of request	4.995	4.995	4.995	4.995	
2. Capacity Building	Training of Personnel	Recommend personnel as Trainor on seminars conducted by the RO	Note: no item for action/disposition by ATL/Team 5 for the 2nd semester.					
<b>Total</b>							<b>4.995</b>	
<b>Average for STO</b>							4.995	
<b>Weighted Ave. for STO, (5%)</b>							0.250	
<b>GENERAL ADMINISTRATIVE AND SUPPORT SERVICES, 10%</b>								
1. General supervision and management of the Regional Office	a. Reviewed Action on Personnel Matters, as follows:							

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				Quality	Quantity	Timeliness	Average	
	i. Request for authority to travel of NGS-SUCs/SAA personnel	Prepared Request for authority to travel of Audit Team R8-04 and submitted to OSA for approval (as the need arises)	Note: no item for action/disposition by ATL/Team 5 for the 2nd semester.					
	ii. Signed Statement of Assets, Liabilities and Net Worth of NGS-SUCs/SAA personnel	Prepared and Signed Statement of Assets, Liabilities and Net Worth of Audit Team R8-04 personnel submitted to ATFS thru the OSA within the deadline set (CSC Memo Circular No. 3 s of 2015 dated February 17, 2015)	Note: no item for action/disposition by ATL/Team 5 for the 2nd semester.					
	<b>b. Reviewed action on logistics and other administrative support relative to the following:</b>							
	• Monthly Report of Absences and Undertimes (MRAU)	Prepared MRAU for TL review and to OSA within 5 WDs after EOM.	Prepared Monthly MRAU for TL review and submitted to OSA within 5WDs after EOM	4.900	4.900	4.890	4.897	
	• Prior Years' Unpaid Authorized Personnel Benefits (PYUAPB)	PYUAPB submitted to ATL for OSA within 5 WDs after the end of the month (Sec. 3.9 of COA Cir. No. 2018-001 dated February 1, 2018)	Submitted reviewed for ATL PYUAPB to OSA within 5 WDs after the end of the month (Sec. 3.9 of COA Cir. No. 2018-001 dated February 1, 2018)	4.995	4.750	4.890	4.878	
	• Quarterly Accomplishment Report (QAR)	QAR 4th quarters of CY 2022 prepared submitted to ATL on or before Dec. 27, 2022	QAR 4th quarters of CY 2022 prepared submitted to ATL on or before Dec. 27, 2022	4.900	4.995	4.995	4.963	



PROGRAM/OUTPUT INDICATOR/OUTCOME INDICATOR	OUTPUTS	SUCCESS INDICATORS (Target + Measures)	ACTUAL ACCOMPLISHMENTS	RATING (90%)				REMARKS
				Quality	Quantity	Timeliness	Average	
	• Status Report of Unreleased CERS of SUCs and SAAs (Annex B1 and B2)	Prepared/ submitted to ATL for review- Status Report of Unreleased CERS of SUCs and SAAs (Annex B1 and B2) on or before Feb. 10, 2021 and subsequent reports on or before the 10th day of the month following the end of each quarter	Prepared/ submitted to ATL for review- 3rd and 4th quarters Status Report of Unreleased CERS of SUCs and SAAs (Annex B3) December 31, 2022	4.900	4.750	4.995	4.882	
	• Status of Reconciliation of PPE and Inventory accounts	Prepared/ submitted to ATL for review- Status of Reconciliation of PPE and Inventory accounts on or before 10th day of the month following the end of each semester	Prepared/ submitted to ATL for review- Status of Reconciliation of PPE and Inventory accounts ending June 30, 2021 and Dec. 31, 2021 on Sept. 17 and Jan 3, 2022.	4.995	4.995	4.750	4.913	
	<ul style="list-style-type: none"> <li>PPE Accounts Monitoring Schedule for the 4th quarter of CY 2022</li> <li>Monitoring Report of the Required Documents Transmitted by Auditees to the Audit Team for the 4th quarter of CY 2022</li> <li>Validation of Bank Accounts for the 4th quarter of CY 2022</li> </ul>	Prepared and submit to ATL for approval:  <ul style="list-style-type: none"> <li>PPE Accounts Monitoring Schedule for the 4th quarter of CY 2022</li> <li>Monitoring Report of the Required Documents Transmitted by Auditees to the Audit Team for the 4th quarter of CY 2022</li> <li>Validation of Bank Accounts for the 4th quarter of CY 2022</li> </ul>	Prepared and submit to ATL for approval:  <ul style="list-style-type: none"> <li>PPE Accounts Monitoring Schedule for the 4th quarter of CY 2022</li> <li>Monitoring Report of the Required Documents Transmitted by Auditees to the Audit Team for the 4th quarter of CY 2022</li> <li>Validation of Bank Accounts for the 4th quarter of CY 2022</li> </ul>	4.995	4.995	4.900	4.963	
<b>Total</b>							<b>29.497</b>	
Average for GASS							<b>4.916</b>	
Weighted Average for GASS, (10%)							<b>0.492</b>	
<b>Total Average Rating x Weight Allocation</b>							<b>4.928</b>	
<b>Total Average Rating x Weight Allocation Converted to 100%</b>								
<b>Q / Q/ T Rating (Q/Q/T Rating Converted to 100% *A)</b>						<b>90%</b>	<b>4.435</b>	
<b>Personality Rating (Personality Rating *A)</b>						<b>10%</b>	<b>0.500</b>	

PROGRAM/OUTPUT INDICATOR/OUTCOME INDICATOR	OUTPUTS	SUCCESS INDICATORS (Target + Measures)	ACTUAL ACCOMPLISHMENTS	RATING (90%)				REMARKS
				Quality	Quantity	Timeliness	Average	
Final Rating:							4.935	
Adjectival Rating:							VS	
Personality (10%) :								
1. Carriage and Appearance							4.995	
2. Self Confidence							4.995	
3. Compliance with existing							4.995	
Suggestions and Criticisms							4.995	
5. Getting Along with Others							4.995	
Total							24.975	
(Total/5)							4.995	
Weight Allocation							0.500	
Comments and Recommendations for Development Purposes: (based on IDP)								
Assessed, Rated and Recommending Approval by:						Approved by:		
 <b>REA NIE A. MALASAGA</b> State Auditor IV AUDIT TEAM LEADER Date: _____						 <b>HELEN O. FABRA</b> State Auditor V SUPERVISING AUDITOR Date: _____		
I certify that I have discussed and understood COA SPMS with the rater.   <b>MAE ANGELINE T. SALVA - ALARAS</b> Ratee Date: _____						I certify that I have discussed and explained in detail COA SPMS to the ratee.   <b>REA NIE A. MALASAGA</b> Rater Date: _____		

Rating:

5.0 - Outstanding

4.0 - 4.999 - Very Satisfactory

3.0 - 3.999 - Satisfactory

2.0 - 2.999 - Unsatisfactory

1.0 - 1.999 - Poor