



**Annex P**

**COMPUTATION OF FINAL INDIVIDUAL RATING FOR ADMINISTRATIVE STAFF**

Name of Administrative Staff: **POSAS, JUBEMARIE E.**

Particulars (1)	Numerical Rating (2)	Percentage Weight (3)	Equivalent Numerical Rating (2x3)
1. Numerical Rating per IPCR	4.88	70%	3.41
2. Supervisor/Head's assessment of his contribution towards attainment of office accomplishments	4.917	30%	1.48
<b>TOTAL NUMERICAL RATING</b>			<b>4.89</b>

TOTAL NUMERICAL RATING: 4.89

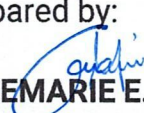
Add: Additional Approved Points, if any: \_\_\_\_\_

TOTAL NUMERICAL RATING: \_\_\_\_\_

FINAL NUMERICAL RATING 4.89

ADJECTIVAL RATING: Outstanding

Prepared by:

  
**JUBEMARIE E. POSAS**  
Admin Aide III

Reviewed by:

  
**NICK FREDDY R. BELLO**  
OIC-Head, Accounting Office

Recommending Approval:

  
**LOUELLA C. AMPAC**  
Director, Financial Management

Approved:

  
**ELWIN JAY V. YU**  
Vice President, Administration and Finance



# INDIVIDUAL PERFORMANCE COMMITMENT & REVIEW FORM (IPCR)

I, **JUBEMARIE E. POSAS**, staff of the Accounting Office commits to deliver and agree to be rated on the attainment of the following accomplishments in accordance with the indicated measures for the period **January 1 - June 30, 2024**.

Prepared By:

**JUBEMARIE E. POSAS**

Ratee

Date: July 25, 2024

**NICK FREDDY R. BELLO**

Head of Unit

Date: July 25, 2024

## Rating Equivalents:

- 5 - Outstanding
- 4 - Very Satisfactory
- 3 - Satisfactory
- 2 - Fair
- 1 - Poor

MFO & PAPs	Success Indicators	Tasks Assigned	Jan-Dec 2024 (Target)	Actual Accomplish ment	Rating				Remarks
					Q <sup>1</sup>	E <sup>2</sup>	T <sup>3</sup>	A <sup>4</sup>	
UMFO5: SUPPORT TO OPERATIONS									
Acctg MFO1: ISO 9001:2015 aligned documents									
	PI1. Number of quality procedures maintained/prepared/revised	Assists in preparing/revising Charts and other ISO requirements	1	2	5	5	5	5.00	Revised Organizational chart and prepared NAP
		Assists in filling the ISO form documents	1	1	5	5	5	5.00	60 documents filed
		Comply ISO requirements such as processing of transmittal and fund available using ISO forms	32	32	5	5	5	5.00	Processed 32 ISO forms
	Percentage of NCs received and acted	Practice ISO Requirements	Zero	Zero	5	5	5	5.00	No NC received
	Percentage of CARs received and acted	Practice ISO Requirements	Zero	Zero	5	5	5	5.00	No CAR received
Acctg MFO2: Innovation & best practices services									
	PI2. Number of innovation for improved university operations	Assists in the scanning and uploading the files	1	1	5	5	5	5.00	Continuous usage of google drive as backup storage.
	PI3. Number of best practices achieved	Process immediately the financial documents as long as fund is available	1	1	5	5	5	5.00	100% no complaint, processed documents witin mandated time
		Received and monitored documents forwarded by processing section to trust (Additional assignment)	143	143	5	5	5	5.00	Monitored documents received by trust section that are being distributed to each fund incharge & update its status under the monitoring sheet in



UMFO6: GENERAL ADMINISTRATION SUPPORT SERVICES									
Acctg MFO1: Administration Support Services & Management									
	PI1. Customer Friendly Service	Serves client with courtesy; immediate response to client needs and inquiries	100% no complaint	100% no complaint	4	4	4	4.00	100% no complaint; Served clients with courtesy; immediate response to client needs and inquiries
	PI2. Number of external linkages for improved financial management developed/ maintained	Facilitates external linkages for the improvement of financial transactions	6 (DOST, PCAARRD, CHED, DA, DENR, COA)	6	5	5	5	5.00	6 external linkages (COA, DOST, PCAARRD, DA-BAR, CHED & DOH)
Acctg MFO2: Disbursement / Processing Services									
	Number. of projects controlled error free	Control Project/Releases under NGAS (20201050) funded by DA-BAR, CHED, PCARRD & DOST	24	24	5	5	5	5.00	Controlled 24 Projects under NGAS
		Control Project/Releases under Trust Liabilities (20401010)	54	68	5	5	5	5.00	Controlled 68 projects under Trust Liabilities
	Number of financial documents Obligated right after the receipt of documents	Obligates vouchers, payrolls, & PO's, RIS under NGAS accounts and Trust Liabilities (4 copies each document)	500	426	5	5	5	5.00	Obligates 426 documents (with 4 copies each)
	Number of financial documents recorded (earmarks) right after the receipt of documents	Earmarks PR's, Contracts, Honorarium, Appointments under NGAS and Trust Liabilities accounts	15	36	5	5	5	5.00	Earmarks 36 documents
	No. of vouchers/payrolls journalized right after the receipt of documents	Journalizes vouchers/payrolls (3 copies)	475	406	5	5	5	5.00	406 vouchers/ payrolls (with 3 copies each)
	No. of entries posted right after being obligated	Encode/record the obligated voucher, payrolls & PO's, under NGAS accounts and Trust Liabilities in each project	500	426	5	5	5	5.00	Records 426 document entries in each project files
	No. of entries posted in Trust BAOM System	Encode the obligated voucher, payrolls & PO's, under NGAS accounts and Trust Liabilities in the Trust BAOM	500	426	5	5	5	5.00	Encodes 426 document entries in Trust BAOM
	Number of quarterly and terminal financial project reports	Prepare Financial Report of each project	10	9	5	5	4	4.67	Accomplished 9 financial reports
		Prepares schedule of recapitulated liquidations of each projects	10	9	5	5	4	4.67	Accomplished 9 recapitulated liquidations of each projects
		Prepares schedule of accounts payable for each projects	10	9	5	5	4	4.67	Accomplished 9 schedule of accounts payable for each projects



		Prepare Terminal Report as project requires	6	5	5	5	4	4.67	Accomplished 5 Terminal Report (Due to NGAS & Trust Liabilities)
Acctg MFO3:Bookkeeping Services									
	Number of LDDAP and Checks generated in Cash BAOM system	Generates monthly LDDAP and Checks in Cash BAOM system for the preparation of monthly disbursements	500	365	5	5	5	5.00	Genarates 365 LDDAP & checks
	Number of disbursement reports prepared within the mandated time	Prepares summary of Monthly disbursemnets for MDS/LDDAP-ADA	12	6	5	5	5	5.00	Accomplished the Monthly disbursemnets for MDS/LDDAP-ADA
	No. of Bank Reconciliation prepared	Assisted in preparing bank reconciliations for the STF Plain account. (Additional assignment)	10	10	5	4	4	4.33	Prepared January, June, July, and August 2022 bank reconciliations and assisted bank reconciliations for the months of October–December 2022
				Total points:	119.00	118.00	114.00	117.00	Comments &
Total Over-all Rating					117.00				Recommendations for Development Purpose:  Can work under minimal supervision, shows interest in new work experiences , recommended for trainings for further skills development
Average Rating					4.88				
Additional points:									
Approved additional points (with copy of approval) :									
Final Rating					4.88				
Adjectival Rating					Outstanding				

1 - quality    2 - efficiency    3 - timeliness    4 - average

Evaluated and Rated by:



**NICK FREDDY R. BELLO**

IOC-Head, Accounting Office

Date: July 25, 2024

Recommending Approval:



**LOUELLA C. AMPAC**

Director, Financial Management Office

Date: July 25, 2024

Approved:



**ELWIN JAY V. YU**

VP for Administration and Finance

Date: July 25, 2024

**PERFORMANCE MONITORING & COACHING JOURNAL**  
January - June 2024

/	1st	Q U A R T E R
/	2nd	
	3rd	
	4th	

Name of Office: Accounting Office

Head of Office: NICK FREDDY R. BELLO

Number of Personnel: 26

Activity Monitoring	MECHANISM				Remarks
	Meeting		Memo	Others (Pls. specify)	
	One-on-One	Group			
Monitoring		-Externally funded projects liquidation monitoring  -facilitate FS report submission		-Consolidated monitoring form; liquidation reports  -reports submitted	-January to June 2024  -Q1 and Q2 2024 reports
Coaching	-Clarification on accounting entries of various transactions  -Clarification on tax treatment of various compensation/ income			-Journal entry vouchers, various journals  -BIR Forms	

*Note: Please indicate the date in the appropriate box when the monitoring was conducted.*

Conducted by:



**NICK FREDDY R. BELLO**  
OIC-Head, Accounting Office

Noted by:



**LOUELLA C. AMPAC**  
Director, Financial Management Office



# TRACKING TOOL FOR MONITORING TARGETS

"Exhibit 4

Major Final Output/ Performance	TASK	ASSIGNED TO	DURATION	TASK STATUS				REMARKS
				1st Week	2nd Week	3rd Week	4th Week	
UMFO5: Acctg MFO1 ISO 9001:2015 aligned documents	Revision of Citizen Charter	NFR Bello and J. Tinaja	February - September 2024	Accomplished				For approval by the Administrative Officer
	Compliance of Customer Feedback Report requirements	NFR Bello and Accounting Staff	Daily operation	Accomplished				Complied Customer Feedback Report for January-April 2024
UMFO5: Acctg MFO2 Innovation & best practices services	Maximized usage of google drive for the following: *Internal document control *Back-up storage *ISO Code tracking *Efficient collaboration of connected inter-office tasks	NFR Bello and Accounting Staff	Daily operation	Accomplished				Continue to use google drive for efficient and productive processing
	Issuance of relevant OP/OVPAF Memos for guidance of the concerned employees (e.g. Withholding Tax Updates, BIR Filings for Regular, Casual and JOs)	NFR Bello and Accounting Staff	1st week of January for BIR requirements	Accomplished				Issued and implemented OVPAF Memo# 04 and OVPAF Memo #03
UMFO6: Acctg MFO1 Administration Support Services & Managemen	Customer Friendly Frontline Service	NFR Bello and Accounting Staffs	Daily operation	Accomplished				Response to Customer Feedback Report for the month of Jan-Apr 2024
	Number of external linkages for improved financial management developed/maintained *Submit fully accomplished financial report to COA *Submit approved billing and liquidation report to UniFAST CHED-DBM *Submit Terminal financial reports to external funding agencies *Monitor remittances of employees' monthly deduction to the respective agencies	NFR Bello and Accounting Staffs	Daily operation	Accomplished				Maintained strong relationship with COA, DBM, GSIS, BIR, PHILHEALTH, PAG-IBIG, LBP, PCC, VSUCC, DOST-PCAARRD, DA-BAR, CHED R8

UMFO6: Acctg MFO2 Disbursement / Processing Services	PI 1: Percentage of financial documents (vouchers, payrolls, POs & PRs) received, processed, and allowed in accordance with COA rules and regulations within 3 days after receipt under 4 Fund Clusters.	NFR Bello, IF Godoy, LL Tabrosa, M L. Caballero, VY Vergis, MA Baslan, MB. Sabando, RM Fernandez, JE Posas, JMC Ebero, JC Mejia, ME Catibo, , JGA Bulacan, LM Malpas, WV. Napiere	Daily operation	Accomplished	All disbursement vouchers were received, audited and submitted to concerned offices/personnels
	PI 2: Percentage of financial documents (vouchers, BIR forms, remittances to different agencies (GSIS, PHILHEALTH, PAG-IBIG, BIR, LBP and other agency) prepared, processed, approved and released within 3 days	NFR Bello, IF Godoy, MA Baslan, VY Vergis, J. Tinaja and RT Fernandez, M. Sabando, M.Caballero and ED Pasa	Monthly	Accomplished	All disbursement vouchers were received, audited and submitted to concerned offices/personnels
	PI 3: Percentage of projects controlled and monitored under Trust Fund	NFR Bello, JE Posas, JMC Ebero, JC Mejia, ME Catibo, JGA Bulacan, LM Malpas, WV. Napiere	Daily operation	Accomplished	193 projects controlled and monitored under Trust Fund
	PI 4: Percentage of financial documents earmarked, and obligated under Trust Fund error free	NFR Bello, JE Posas, JMC Ebero, JC Mejia, ME Catibo, JGA Bulacan, LM Malpas, WV. Napiere	Daily operation	Accomplished	863 financial documents earmarked, obligated and liquidated under Trust Fund error free
	PI 5: Percentage of certification and demand letters for unliquidated cash advance prepared	NFR Bello, LL Tabrosa, MABaslan, MB Sabando, ML Caballero, RM Fernandez, V. Vergis, I. Godoy	As the need arises	Accomplished	All certifications approved by the Head were submitted to the concerned personnel



UMFO6: Acctg MFO3 Bookkeeping Services	PI 1: Percentage of monthly, quarterly and year-end financial reports with supporting schedules prepared, consolidated, approved and submitted to COA and DBM within mandated time under 4 Fund Clusters: 01-Regular Agency Fund 05-Internally Generated Funds 06-Business Related Funds 07-Trust Receipts	NFR Bello, WV Napiere, JR Castil, NB Bustillo, CM Sta. Iglesia, SM Valencerina, D. Marco, JL Boleche, B. Elnas, P. Diaz	Monthly/ Quarterly/ Yearly	Accomplished	1,313 monthly, quarterly and year-end financial reports with supporting schedules prepared, consolidated, approved and submitted to COA and DBM within mandated time
	PI 2: Percentage of semi-annual and annual with supporting schedules prepared and submitted to funding agencies within mandated time (related to ongoing projects under Fund Cluster 07)	NFR Bello, JE Posas, JMC Ebero, JC Mejia, ME Catibo, JG Bulacan, WV Napiere and LM Malpas	Semi-Annual/ Annual	Accomplished	33 project financial reports with supporting schedules prepared and submitted within mandated time
	PI 3: Percentage of terminal financial reports with supporting schedules prepared and submitted to funding agencies (related to Completed Projects under Fund Cluster 07)	NFR Bello, JE Posas, JMC Ebero, JC Mejia, JG Bulacan, ME Catibo, WV Napiere and LM Malpas	As the need arises/ After completion of the project	Accomplished	21 terminal financial reports printed and handed down to the project leaders
UMFO6: Acctg MFO4 Student Assessment Services	PI 1: Number of students records generated, maintained and updated for Graduates, College and High School Students	NRBello, JG Tinaja, GM Escasinas, M. Sabando	Every Semester (6 months)	Accomplished	Assessment for Undergraduate and graduate students for SY 2023-2024 2nd Sem fully accomplished.
UMFO6: Acctg MFO5 Free Higher Education (FHE) and TES/TDP Services	PI 1: Number of Tuition and Other School Fees billing prepared and submitted to DBM/CHED.	NR Bello, GM. Escasinas, W. Napiere	Every Semester (6 months)	Accomplished	Billing for UniFAST Requirement has successfully submitted to CHED



	PI 2: Number of TES/TDP grants distributed to the beneficiaries.	NR Bello, GM. Escasinas, W. Napiere	Every Semester (6 months)	Accomplished	Release of Grant: 2nd Semester, 2022-2023 TES-347;TDP-276 Billing 1st Semester, 2023-2024 TES - 1 billing (264 students) TDP - 5-Billing (871 students) Validation 1st Semester, 2023-2024 TES - 6 Validation (1365 students) TDP 3 Validation (139 students)
--	--	--	------------------------------	--------------	---

Prepared by:

**NICK FREDDY R. BELLO**

OIC Head, Accounting

### PERFORMANCE MONITORING FORM

Name of Employee: Jubemarie E. Posas

Task No.	Task Description	Expected Output	Date Assigned	Expected Date to Accomplish	Actual Date Accomplished	Quality of Output*	Over-all Assessment of Output**	Remarks/ Recommendation
1	Assists in filling the ISO form documents	Organized and sorted the ISO document forms in trust	As the need arises	1 day after	1 day	Very Impressive	Outstanding	
2	Control Project/Releases under NGAS (20201050) funded by DA-BAR, CHED, PCARRD & DOST	Monitored individual projects and their balances.	Daily as needs arises	Daily	Daily	Very Impressive	Outstanding	
3	Control Project/Releases under Trust Liabilities	Monitored individual projects and their balances.	Daily as needs arises	Daily	Daily	Very Impressive	Outstanding	
4	Obligates vouchers, payrolls, & PO's, RIS under NGAS accounts and Trust Liabilities (4-6 copies each document)	On all pages of the payrolls, vouchers, POs, and RIS, the obligation number was written.	Daily	5 mins in every financial transaction received	5 mins in every financial transaction	Very Impressive	Outstanding	
5	Earmarks PR's, Contracts, Honorarium, Appointments under NGAS and Trust Liabilities accounts	Recorded and earmarked PR's, contracts, honorariums, and appointments under their individual project JAO	Daily	5 mins in every financial transaction received	3 mins in every financial transaction	Very Impressive	Outstanding	
6	Journalizes vouchers/payrolls (3 copies)	For every transaction (such as a payroll or voucher), three copies of the	Daily	5 mins in every financial transaction received	5 mins in every financial transaction	Very Impressive	Outstanding	
7	Encode/record the obligated voucher, payrolls & PO's , under NGAS accounts and Trust Liabilities in each project files	Encoded the obligated financial transaction in each project file.	Daily	5 mins in every financial transaction received	3 min in every financial transaction	Very Impressive	Outstanding	
8	Encode the obligated voucher, payrolls & PO's , under NGAS accounts and Trust Liabilities in the Trust	Encoded the obligated financial transaction in the trust BAOM.	Daily	5 mins in every financial transaction	3 min in every financial transaction	Very Impressive	Outstanding	

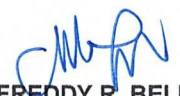


9	Prepare Financial Report of each project	Prepared a financial report for the projects.	As needed	2 days	2 days	Very Impressive	Outstanding	
10	Prepares schedule of recapitulated liquidations of each projects	Prepared a schedule of recapitulated liquidations for the projects.	As needed	2 days	2 days	Very Impressive	Outstanding	
11	Prepares schedule of accounts payable for each	Prepared a schedule of accounts payable for the	As needed	2 days	2 days	Very Impressive	Outstanding	
12	Prepare Terminal Report as project requires	Prepared the terminal financial report for the project.	As the need arises	Months, especially on old projects.	Months, especially on old projects.	Very Impressive	Outstanding	It depends on when the project starts, the length of the project duration, and the completeness and availability of the project files.
13	Generates monthly LDDAP and Checks in Cash BAOM system for the preparation of monthly disbursements	Generated the monthly LDDAP and checks in the Cash BAOM system.	Monthly	Every 10th day of every month.	Before the 10th day of every month.	Very Impressive	Outstanding	
14	Prepares summary of Monthly disbursements for MDS/LDDAP-ADA	Prepared and checked the monthly disbursements for MDS/LDDAP-ADA.	Monthly	Every 10th day of every month.	Before the 10th day of every month.	Very Impressive	Outstanding	
15	Assisted in preparing bank reconciliations for the STF Plain account. (Additional assignment)	Assisted and reconciled the STF plain account (by month).	As needed	3 days (one month)	2 days (one month)	Very Impressive	Outstanding	

\* Either very impressive, impressive, needs improvement, poor, very poor

\*\* Outstanding, very satisfactory, satisfactory, unsatisfactory, poor

Prepared by:

  
**NICK FREDDY R. BELLO**  
 OIC Head, Accounting Office

## EMPLOYEE DEVELOPMENT PLAN

Name of Employee: JUBEMARIE E. POSAS  
Performance Rating: Outstanding  
Aim: Effective delivery of administrative service

Proposed Interventions to Improve Performance:

Date: January 1, 2024

Target Date: November 30, 2024

First Step:

Attend seminar/training related to government accounting management.

Result

Increased accounting skills in monitoring/preparation of financial matters both in general and external funds.

Date: \_\_\_\_\_ Target Date: \_\_\_\_\_


Next Step:

Recommended for Promotion

Outcome: \_\_\_\_\_

Final Step/Recommendation:

Prepared by:

  
**NICK FREDDY R. BELLO**  
Immediate Supervisor

Conforme:

  
**JUBEMARIE E. POSAS**  
Name of Ratee Faculty/Staff





**Instrument for Performance Effectiveness of Administrative Staff**

Rating Period: January-June 2024

Name of Staff: **POSAS, JUBEMARIE E.**

Position: **Admin Aide III**

**Instruction to supervisor:** Please evaluate the effectiveness of your subordinate in contributing towards attainment of the calibrated targets of your department/office/center/college/campus using the scale below. Encircle your rating.

Scale	Descriptive Rating	Qualitative Description
5	Outstanding	The performance almost always exceeds the job requirements. The staff delivers outputs which always results to best practice of the unit. He is an exceptional role model
4	Very Satisfactory	The performance meets and often exceeds the job requirements
3	Satisfactory	The performance meets job requirements
2	Fair	The performance needs some development to meet job requirements.
1	Poor	The staff fails to meet job requirements

A. Commitment (both for subordinates and supervisors)		Scale				
1.	Demonstrates sensitivity to client's needs and makes the latter's experience in transacting business with the office fulfilling and rewarding.	5	4	3	2	1
2.	Makes self-available to clients even beyond official time	5	4	3	2	1
3	Submits urgent non-routine reports required by higher offices/agencies such as CHED, DBM, CSC, DOST, NEDA, PASUC and similar regulatory agencies within specified time by rendering overtime work even without overtime pay	5	4	3	2	1
4.	Accepts all assigned tasks as his/her share of the office targets and delivers outputs within the prescribed time.	5	4	3	2	1
5.	Commits himself/herself to help attain the targets of his/her office by assisting co- employees who fail to perform all assigned tasks	5	4	3	2	1
6.	Regularly reports to work on time, logs in upon arrival, secures pass slip when going out on personal matters and logs out upon departure from work.	5	4	3	2	1
7.	Keeps accurate records of her work which is easily retrievable when needed.	5	4	3	2	1
8.	Suggests new ways to further improve her work and the services of the office to its clients	5	4	3	2	1
9	Accepts additional tasks assigned by the head or by higher offices even if the assignment is not related to his position but critical towards the	5	4	3	2	1




**ACCOUNTING OFFICE**

Visayas State University, VPGG+Q70, Baybay City, Leyte  
Email: [accounting@vsu.edu.ph](mailto:accounting@vsu.edu.ph)  
Website: [www.vsu.edu.ph](http://www.vsu.edu.ph)  
Phone: +63 53 565 0600 Local 1006



attainment of the functions of the university					
10. Maximizes office hours during lean periods by performing non-routine functions the outputs of which results as a best practice that further increase effectiveness of the office or satisfaction of clientele	5	4	3	2	1
11. Accepts objective criticisms and opens to suggestions and innovations for improvement of his work accomplishment	5	4	3	2	1
12. Willing to be trained and developed	5	4	3	2	1
Total Score	59				
<b>B. Leadership &amp; Management (For supervisors only to be rated by higher supervisor)</b>	Scale				
1. Demonstrates mastery and expertise in all areas of work to gain trust, respect and confidence from subordinates and that of higher superiors	5	4	3	2	1
2. Visionary and creative to draw strategic and specific plans and targets of the office/department aligned to that of the overall plans of the university.	5	4	3	2	1
3. Innovates for the purpose of improving efficiency and effectiveness of the operational processes and functions of the department/office for further satisfaction of clients.	5	4	3	2	1
4. Accepts accountability for the overall performance and in delivering the output required of his/her unit.	5	4	3	2	1
5. Demonstrates, teaches, monitors, coaches and motivates subordinates for their improved efficiency and effectiveness in accomplishing their assigned tasks needed for the attainment of the calibrated targets of the unit	5	4	3	2	1
Total Score					
Average Score	4.917				
Overall recommendation: <i>Keep the good work</i>					

  
**NICK FREDDY R. BELLO**  
 OIC-Head, Accounting Office