



Republic of the Philippines
Department of Education
 REGION IV-A CALABARZON

RISK REGISTRY
 Effective as of June 19, 2024

A. Finance Division

No	Risk Identification			Risk Analysis & Risk Evaluation			Risk Treatment			Target Risk Assessment (after treatment)		
	Declared Process & Risk Description	Risk Causes & Consequences	Current controls	Likelihood (L)	Impact (I)	Risk Rating (RR)	Action/ Response	Person/Office Responsible	Target Date	L	I	RR
1	Declared Process Budget Processing and Execution (NORSA Processing). Risk Description Non-preparation of NORSA	Risk Cause Insufficient document/s as basis for NORSA Processing Consequence Inaccurate utilization report and the funds were not judiciously spent.	Registry of Allotments, Obligations and Disbursements (RAOD)	3	3	MEDIUM	Reconciliation of obligations vs actual disbursements and outstanding payables	Accountant I AO II	December of the current year	1	1	LOW
2	Declared Process Pre-Audit and Disbursement (DV and LDDAP-ADA Preparation)	Risk Cause Delayed receipt of checklist and source documents;	Follow up to the concerned FDs;	2	4	MEDIUM	Reiterate the deadlines of submission;	Accountant III	July to December 2024	1	2	LOW



Address: Gate 2, Karangalan Village, Cainta, Rizal
 Telephone Nos.: 02-8682-2114
 Email Address: region4a@deped.gov.ph
 Website: depedcalabarzon.ph

Doc. Ref. Code	PAWIM-F-004	Rev	00
Effectivity	09.20.21	Page	1 of 8



Certificate No. P1P QMS 22 83 0068

No	Risk Identification			Risk Analysis & Risk Evaluation			Risk Treatment			Target Risk Assessment (after treatment)		
	Declared Process & Risk Description	Risk Causes & Consequences	Current controls	Likelihood (L)	Impact (I)	Risk Rating (RR)	Action/ Response	Person/Office Responsible	Target Date	L	I	RR
	Risk Description Delayed preparation of DV, LDDAP-ADA, and BIR Form 2307	Consequence Delayed disbursement										
3	Declared Process Financial and Accountability Report (BFARs (FAR 2, 2-A, 3, 4 and 5) Processing) Risk Description Delayed online submission of BFARs (ROP and Consolidated)	Risk Cause Delayed receipt of reports from the Cashier Section and SDOs; Consequence Receipt of AOM from COA; Disclosure for Non-submission of report	Issuance of Office Memo and follow ups through email to Cashier Section and SDO Accountants; Delegate tasks to other Accounting personnel.	2	4	MEDIUM	Reiterate the importance of imposing sanctions.	CAO	July to December 2024	1	2	LOW
4	Declared Process Budget and Accountability Report (BFARs (FAR 1, 1-A, 1-B) Processing) Risk Description	Risk Cause Erroneous encoding Consequence Misinterpretation of data/report.	Checking and verification of the report	2	4	MEDIUM	Provide a 'modified template' for complete and accurate	AO IV	Monthly/Q quarterly	1	1	LOW

No	Risk Identification			Risk Analysis & Risk Evaluation			Risk Treatment			Target Risk Assessment (after treatment)		
	Declared Process & Risk Description	Risk Causes & Consequences	Current controls	Likelihood (L)	Impact (I)	Risk Rating (RR)	Action/ Response	Person/Office Responsible	Target Date	L	I	RR
	Erroneous BFARs						submission of BFARs					
5	Declared Process Monitoring and Recording of Financial Transactions (Financial Statements Preparation)	Risk Cause Delayed receipt of reports from the Cashier Section and SDOs; Consequence Insufficient staff to handle tasks.	Follow up to the concerned FDs and SDO Accountants; Delegate other accounting personnel to do the task	2	4	MEDIUM	Reiterate the importance of imposing sanctions.	CAO Accountant III	July to December 2024	1	2	LOW
	Risk Description Delayed submission of Financial Statements (ROP and Consolidated)	Consequence Receipt of AOM from COA; Delayed submission of Financial Statements (ROP and Consolidated)										
6	Declared Process Monitoring and Recording of Financial Transactions (Financial Statements Preparation)	Risk Cause Erroneous encoding Consequence Misinterpretation of data/report	Checking and verification of the report;	2	4	MEDIUM	Preparation of adjusting entries.	Accountant III	Within two (2) days before the prescribed deadline	1	2	LOW

No	Risk Identification			Risk Analysis & Risk Evaluation			Risk Treatment			Target Risk Assessment (after treatment)		
	Declared Process & Risk Description	Risk Causes & Consequences	Current controls	Likelihood (L)	Impact (I)	Risk Rating (RR)	Action/ Response	Person/Office Responsible	Target Date	L	I	RR
	Risk Description Erroneous Financial Statements											
7	Declared Process Provident Fund Management (Provident Fund Loan Receivables Monitoring) Risk Description Erroneous Subsidiary Ledger of Borrowers	Risk Cause Erroneous encoding Consequence Misinterpretation of data/report	Monthly review of PF SL; Checking and verification of reports	2	3	MEDIUM	Preparation of adjusting entries Enhancement of existing system	Accountant III	July to December 2024	1	2	LOW
8	Declared Process Pre-Audit and Disbursement (DV and LDDAP-ADA Preparation) Risk Description Erroneous Disbursement Voucher and LDDAP-ADA	Risk Cause Miscomputation; Typographical error Consequence Erroneous disbursement	Checking and verification of the DV and/or LDDAP-ADA	2	3	MEDIUM	Revision of the DV and/or LDDAP-ADA	Accountant III	Within two (2) days before the prescribed deadline	1	2	LOW

No	Risk Identification			Risk Analysis & Risk Evaluation			Risk Treatment			Target Risk Assessment (after treatment)		
	Declared Process & Risk Description	Risk Causes & Consequences	Current controls	Likelihood (L)	Impact (I)	Risk Rating (RR)	Action/ Response	Person/Office Responsible	Target Date	L	I	RR
9	Declared Process Pre-Audit and Disbursement (NTA Preparation)	Risk Cause Transposition error Consequence Erroneous transfer of cash allocation	Checking and verification of the NTA	2	3	MEDIUM	Revision of the NTA; Preparation of request letter to Landbank	CAO Accountant III ADAS V	Within two (2) days after the discovery of error	1	2	LOW
10	Declared Process Budget Preparation and Approval (Regional Budget Preparation)	Risk Cause Government funds (Budget ceiling provided by DBM and DepEd CO) may vary. Consequence Adjustment on the budget proposals. It will affect the implementation of the PAPs.	Detailed review and analysis of the request for budget proposal based on the parameters Inform all FDs for the change of parameters to be used in budget preparation.	2	4	MEDIUM	Pre-work activity before the conduct of actual BP; Revision of Regional Budget Proposals if there are still deficiencies encountered.	CAO AO V AO IV AO II	February - April, 2024	1	1	LOW
11	Declared Process Budget Preparation and Approval (Regional Budget Preparation)	Risk Cause Slow internet access. Consequence Possible non-inclusion of DepEd 4A Budget	Set another venue with fast internet access.	2	2	LOW	Prioritize the venue with fast internet access has been favorably considered;	CAO AO V AO IV AO II	February - April, 2024.	1	1	LOW

No	Risk Identification			Risk Analysis & Risk Evaluation			Risk Treatment			Target Risk Assessment (after treatment)		
	Declared Process & Risk Description	Risk Causes & Consequences	Current controls	Likelihood (L)	Impact (I)	Risk Rating (RR)	Action/ Response	Person/Office Responsible	Target Date	L	I	RR
	Failure to submit the online budget proposal on time	Proposal in the budget appropriation. Failure to submit online budget proposals on time.					Issuance of a Regional Memo to all SDOs URS preparer and encoder to fast-track the online OSBP in coordination with the DBM Regional Counterpart.					
12	<p>Declared Process Budget Processing and Execution (ORS and BUR Processing).</p> <p>Risk Description Failure to obligate funds as per WFP.</p>	<p>Risk Cause Delayed receipt of documents for obligation.</p> <p>Consequence No payment will be made pending submission of required documents.</p>	Google Monitoring Sheet ORS SL	2	2	LOW	Periodic Review of all PAPs with cross-checking through their submitted Request for Budget Approval (RBA) as reflected in the WFP;	CAO AO V AO IV AO II	January – December, 2024	1	1	LOW

No	Risk Identification			Risk Analysis & Risk Evaluation			Risk Treatment			Target Risk Assessment (after treatment)		
	Declared Process & Risk Description	Risk Causes & Consequences	Current controls	Likelihood (L)	Impact (I)	Risk Rating (RR)	Action/ Response	Person/Office Responsible	Target Date	L	I	RR
13	<p>Declared Process Budget and Accountability Report BFARS (FAR 1, 1-A, 1-B).</p> <p>Risk Description Non-submission and uploading of reports</p>	<p>Risk Cause Delay on the consolidation of reports</p> <p>Consequence Receipt of AOM from COA/ Disclosure on Non-Submission of Financial Reports</p>	BMS and URS	2	2	LOW	Call-up the attention or another follow-up (tracer) through issuance of a Regional Memorandum has been considered as treatment/ improvement of the process.	CAO AO V AO IV AO II	January – December, 2024	1	1	LOW
14	<p>Declared Process Budget Processing and Execution (Sub ARO Processing).</p> <p>Risk Description Erroneous computation/data on the Sub-ARO document.</p>	<p>Risk Cause Non-validated data/ figures in the report submitted by the requesting FDs</p> <p>Consequence Additional or withdrawal of Sub-ARO</p>	BMS and Letter-Request for additional or withdrawal of Sub-ARO from requesting FDs.	1	2	LOW	Cross-validation of supporting documents in the budget section submitted by the focal person/SDOs/ IU's and immediately correct them before the processing of Sub-ARO.	CAO AO V AO IV AO II	January – December, 2024	1	1	LOW

No	Risk Identification			Risk Analysis & Risk Evaluation			Risk Treatment			Target Risk Assessment (after treatment)		
	Declared Process & Risk Description	Risk Causes & Consequences	Current controls	Likelihood (L)	Impact (I)	Risk Rating (RR)	Action/ Response	Person/Office Responsible	Target Date	L	I	RR
15	<p>Declared Process Budget Processing and Execution (Terminal Leave Benefit Processing).</p> <p>Risk Description Delayed processing of Terminal Leave Benefits</p>	<p>Risk Cause Inaccurate Documentary requirements from Personnel Section</p> <p>Consequence Delayed claim of Terminal Leave Benefits</p>	Terminal Leave Benefits Checklist	1	2	LOW	Strict adherence and implementation of DBM Circular No. 2013-1 Guidelines Prescribing the Documentary Requirements and Procedures in Processing of Retirement Benefits of Government Employees	AO II	January – December, 2024	1	1	LOW

Prepared by:



MARITES L. GLORIA
Chief Administrative Officer
Finance Division

Approved by:



ATTY. ALBERTO T. ESCOBARTE, CESO II
Regional Director



Address: Gate 2, Karangalan Village, Cainta, Rizal
Telephone Nos.: 02-8682-2114
Email Address: region4a@deped.gov.ph
Website: depedcalabarzon.ph

Doc. Ref. Code	PAWIM-F-004	Rev	00
Effectivity	09.20.21	Page	8 of 8



Certificate No. PH-P-QMS
22 83 0066