UNIVERSITY OF SOUTHERN MINDANAO

COLLEGE OF BUSINESS, DEVELOPMENT ECONOMICS AND MANAGEMENT

ACCOUNTANCY DEPARTMENT

BACHELOR OF SCIENCE IN MANAGEMENT ACCOUNTING





AACCUP LEVEL 1 ACCREDITATION

AREA X
ADMINISTRATION

S.1. The institution has an approved performance evaluation system for administrative personnel which includes the following items:

S.1.2. quality of work;

UNIVERSITY OF SOUTHERN MINDANAO
STRATEGIC PERFORMANCE MANAGEMENT SYSTEM (SPMS)

I. INTRODUCTION

Background

The University of Southern Mindanao envisions quality and relevant education for its clientele to be globally competitive, culture sensitive and morally responsive human resources for sustainable development. To attain this, the University's mission and strategic goals must be achieve with the collective effort of the human workforce-the University's ultimate capital. Individual performance must be aligned to Organizational goal. Thus, a system is developed on linking individual performance vis-à-vis the agency's organizational vision, mission and strategic goals. It is envisioned as a technology composed of strategies, methods and tools for ensuring fulfilment of the functions of the offices and its personnel as well as for assessing the accomplishments.[1]

It is a mechanism that ensures that the employee achieves the objectives set by the organization and the organization, on the other hand, achieves the objectives that it has set itself in its strategic plan.

Performance management system is the heart of the human resource system because information produced from it is useful in human resource planning, management and decision making processes.

The SPMS follows the four-stage PMS cycle: **performance planning and commitment, performance monitoring and coaching, performance review and evaluation, performance rewarding and development planning.**

To complement and support the SPMS, the following enabling mechanisms must be present, operational and maintained:

- A Recruitment System that identifies competencies and other attributes required for particular jobs or functional groups;
- An adequate Rewards and Incentives System;
- Mentoring and coaching program;
- An Information Communication Technology (ICT) that supports project documentation, knowledge management, monitoring and evaluation;
- Change management program; and
- Policy review and formulation.

General Objectives

The SPMS shall be prepared and administered to:

[1] *"The PMS-OPES: Re-inventing the performance management system of the bureaucracy"*, Annex A of CSC Resolution No. 1100224

III. The SPMS Process

The SPMS Cycle

The SPMS shall follow the same **four-stage PMS cycle** that underscores the importance of performance management.

Stage 1: Performance Planning and Commitment

The University Road Map and the University's Strategic Plan, etc shall be the basis of the targets of the Offices. Aside from, the Office commitments explicitly identified under each Strategic Priority in the Road Map, ***major final outputs*** that contribute to the attainment of organizational mission/vision which form part of the ***core functions*** of the Office shall be indicated as performance targets.

This is done at the start of the performance period where Heads of Offices meet with the supervisors and staff and agree on the outputs that should be accomplished based on the goals/objectives of the organization.

During this stage, **success indicators** are determined. Success indicators are performance level yardsticks consisting of **performance measures and performance targets**. This shall serve as bases in the office and individual employee's preparation of their performance contract and rating form.

Performance measures (**Annex C**) need not be many. Only those that contribute to or support the outcomes that the Agency aims to achieve shall be included in the office performance contract, i.e., measures that are relevant to Agency's core functions and strategic priorities. The performance measures must be continuously refined and reviewed.

Performance measures shall include any one, combination of, or all of the following general categories, whichever is applicable:

Category	Definition
Effectiveness/Quality	The extent to which actual performance compares with targeted performance. The degree to which objectives are achieved and the extent to which targeted problems are solved. In management, effectiveness relates to *getting the right things done*.
Efficiency	The extent to which time or resources is used for the intended task or purpose. Measures whether targets are accomplished with a minimum amount or quantity of waste, expense, or unnecessary effort.
Timeliness	Measures whether the deliverable was done on time based on the requirements of the law and/or clients/stakeholders. Time-related performance indicators evaluate such things as project completion deadlines, time management skills and other time-sensitive expectations.

The executive official designated by the University President shall cause the determination of their "agency target setting period",[3] a period within which the office and employees' targets are set and discussed by the raters and the ratees, reviewed and concurred by the head of the department or office and submitted to the PMT.

The USM Strategic Plan shall be the basis of the targets of Offices. Aside from the Office commitments explicitly identified under each Strategic Priority in the Strategic Plan, **major final outputs**[4] that contribute to the attainment of organizational mission/vision which form part of the **core functions**[5] of the Office shall be indicated as performance targets.

The targets shall take into account any combination of, or all of the following:

- **Historical data**. The data shall consider past performance.
- **Benchmarking**. This involves identifying and comparing the best agencies or institutions or units within the agency with similar functions or processes. Benchmarking may also involve recognizing existing standards based on provisions or requirements of the law.
- **Client demand**. This involves a bottom-up approach where the Office sets targets based on the needs of its clients. The Office may consult with stakeholders and review the feedback on its services.
- **Citizen's Charter under the Anti-Redtape Act**
- **Top Management instruction**. The Head of Agency may set targets and give special assignments.
- **Future trend**. Targets may be based from the results of the comparative analysis of the actual performance of the Office with its potential performance.

In setting work targets, the Office shall likewise indicate the detailed budget requirements per expense account to help the agency head in ensuring a strategy driven budget allocation and in measuring cost efficiency. The Office shall also identify specific division/unit/group/individuals as primarily accountable for producing a particular target output per program/project/activity. These targets, performance measures, budget and responsibility centers are summarized in the Office Performance Commitment and Review Form (OPCR) **(Annex A).**

The approved Office Performance Commitment and Review Form shall serve as basis for individual performance targets and measures to be prepared in the Individual Employee's Performance Commitment and Review Form (IPCR) **(Annex B).**

Unless the work output of a particular duty has been assigned pre-set standards by management, its standards shall be agreed upon by the supervisors and the ratees.

[3] Before the start of the performance period.
[4] MFOs are goods and services that a department/agency is mandated to deliver to external clients through the im plementation of programs, activities and projects (per DBM published *Organizational Indicator Framework (OPIF) Book of Outputs for 2011*).
[5] Core functions are those performed by the Office which are inherent in its mandates.

A	B	BO	BP	BQ	BR	BS
POSITION →						PROF
Function →				INSTRUCTION	RESEARCH	EXTENSIO
Required # of Indicators →				4	2	3
Allocated Weight →				10-30%		10-50%
Fuction	KRA/OO	#	★	QUALITY		EFF
RESEARCH	Publishes scientific monograms, booklets and other literature	RES-P06-011	5	National publication with ISBN, ISSN		
			4	University publication with ISBN, ISSN		
			3	Published within College circular with ISBN, ISSN		
			2			
			1			

Competency:	Delivering Service Excellence / SERVICE DELIVERY			
Description:	*Complies with established standards of delivery or service level agreements and delivers explicit requirements of customers; provides proactive , responsive, accessible, courteous and effective public service to provide the highest level of customer satisfaction which exceeds customer's expectation*			
Criteria	Profeciency Level			
	Basic	Intermediate	Advanced	Superior
	1.1 Understands role in the agency and recognises the importance and value of effiient work	2.1 Demonstrates responsibility and accountability even for urgent work and delivers it promptly	3.1 Establishes clear course of action for others and defies measures of excellence	4.1 Observes and studies best practices from other functional areas as well as outside agency and adopts these to improve team and/or agency performance
	1.2 Relies on immediate superior when given challenging tasks and assignments	2.2 Monitors own progress on innovations introduced against targets, identifis cause of own performance gaps and modifis actions accordingly and considers urgent task and delivers results without delays	3.2 Implements metrics even with soft deliverables to track results and measure performance	4.2 Identifies opportunities for improving performance both for own area of responsibility and/or agency
	1.3 Delivers work promptly that is consistent with offie policies and procedures, and feels a sense of accomplishment	2.3 Explores more effective work processes or methods in own work and adjusts accordingly in order to get the job done quickly and effectively	3.3 Institutes a process/system for monitoring and tracking team progress against standards	4.3 Responds to changes/ developments within the agency and the external environment with recommendations for structural or operational improvements to adapt to these changes
	1.4 Tries new approaches/methods to improve performance	2.4 Adjusts thinking and behaviours to be in line with new thrusts or changing priorities of the agency	3.4 Takes action to redirect individual and team behaviour and actions to put them back on the performance track	4.4 Promotes an agency-wide rewards and recognition system to acknowledge employees, teams and groups who demonstrate excellence
	1.5 Validates reliability and accuracy of data and information gathered	2.5 Handles new tasks and assignments and adopts new measures without need for formal training and orientation	3.5 Takes timely and appropriate action to avert potential problems	4.5 Initiates to confer with peers and superior and elicits feedback to improve service delivery
	1.6 Receives, screens and processes transactions received at the frontline counter	2.6 Exerts additional effort in providing excellent customer service by consistently exceeding expectation established in the service level	3.6 Recognises employee performance deserving of rewards and incentives	4.6 Offers additional service to customer as a result of analysis, appreciation and understanding of the customers' goals, needs and directions
	1.7 Provides correct, adequate and prompt information to customer		3.7 Meets the urgency of task and delivers quick service despite pressure	
	1.8 Shows sense of urgency in attending to customer needs		3.8 Acts calmly when faced with rude coworkers	

Competency:	Delivering Service Excellence / SERVICE DELIVERY			
Description:	*Complies with established standards of delivery or service level agreements and delivers explicit requirements of customers; provides proactive , responsive, accessible, courteous and effective public service to provide the highest level of customer satisfaction which exceeds customer's expectation*			
Criteria	Profeciency Level			
	Basic	Intermediate	Advanced	Superior
	2.9 Decides on simple queries/ concerns within jurisdiction		3.9 Provides adequate and prompt information to customers as the need arises	
	2.10 Follows standard operating procedure even in diffiult situation		3.10 Initiates improvements in service delivery based on stakeholders' feedback	