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.1.3. Work ethic (punctuality, wise use of time, etc.);

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.

SUCCESS INDICATOR	#	✪	QUALITY	EFFICIENCY	TIMELINESS
Submit attested FDTR before the fifth working day of the month	SUP-I12-007	5			submitted before the third working day of the month
		4			submitted on the fourth working day of the month
		3			submitted on the fifth working day of the month
		2			submitted on the sixth working day of the month
		1			submitted on the seventh working day of the month

Competency:	Exemplifying Integrity and Professionalism			
Description:	*Conducts self in an excellent and competent manner expected of a person trained to do the job. Acknowledges and respects authority and demonstrates readiness in accepting and complying with rules; demonstrates high standards of professional behaviour as public servants, adhering to ethical as well as moral principles, values, and standards of public office.*			
Criteria	Profeciency Level			
	Basic	Intermediate	Advanced	Superior
	1.1 Demonstrates professional competence and mastery of subject matter	2.1 Shows persistence when faced with diffiult problems or challenges	3.1 Expresses personal developmental goals and engages in activities to achieve them	4.1 Demonstrates a high level of personal responsibility, dependability and reliability
	1.2 Meets commitments, observes deadlines and achieves desired results	2.2 Modifis behaviour as appropriate to meet the expectations of the position and the situation	3.2 Acknowledges others' desire for development and creates a team atmosphere towards mutual improvement	4.2 Exhibits the values, attitudes and behaviours of the organisation
	1.3 Admits mistakes and refocuses efforts when appropriate	2.3 Accepts responsibility for outcomes (positive or negative) of one's work, and admits mistakes and refocuses efforts when appropriate	3.3 Provides encouragement and support to others in accepting responsibility	4.3 Establishes criteria and/or work procedures to achieve a high level of quality, productivity and service
	1.4 Completes own work on time	2.4 Sets high standards of work performance for self	3.4 Does not accept others' denial of responsibility without questioning	
	1.5 Ensures that written correspondence is neat and professional	2.5 Reviews own work and of others for quality	3.5 Sets high standards of performance for team, group or others	
	1.6 Works to overcome obstacles to completing tasks or assignments	2.6 Dedicates required time and energy to assignments or tasks to ensure that no aspect of the work is neglected	3.6 Sets examples of high-quality work for peers	