National Tax Research Center

Five Mandatory Procedures

Page

Purpose

The purpose of this procedure is to ensure that all documents needed for the Quality Management System (QMS) are kept up-to-date and are readily available for use by those who need them.

Scope

This procedure applies to all internal and external documents identified by the NTRC as required by the QMS.

Definition of Terms

Document	Information and its supporting module. The medium can be paper, magnetic, electronic, or optical computer disc, photograph or a combination thereof.
Internal Document	A document generated by the NTRC.
External Document	A document received by the NTRC from external sources.
Uncontrolled Copy	A document copy not subject to further document control after it is issued.
Document Masterlist	A list that identifies the documents required by the QMS.

Responsibilities

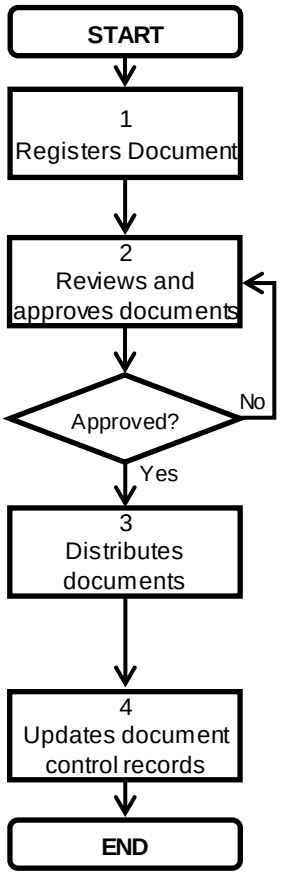
QMR	Reviews and approves documents included in the Quality Manual; approves the distribution of external documents.
Chief of Branch	Reviews and approves internal documents needed by his/her Branch, process or function; approves the distribution of copies of external documents pertaining to his/her process or function.
Document Central Controller	Ensures that the controls provided in this procedure are effectively implemented throughout the NTRC. Maintains the Central Document Masterlist, listing all the controlled documents of the NTRC.
Branch Document Controller	Ensures that documents needed by the Branch are properly maintained and are readily available. Maintains the Branch Document Masterlist, listing all the controlled documents held by the Branch.
Document Originator	Prepares draft of new or revised internal document; Receives new or revised external document from source.
Document Copyholder	Receives new or revised documents from Document Controller or Branch Document Controller, and maintains copies.

Procedure Details

A. New or Revised Internal Branch Documents

Activity	Person Responsible	Details/Function	References
START			
1 Registers Document	Document Originator Branch Document Controller	• Prepares Document Update Notice and submits new or revised document to Branch Document Controller for registration. • Assigns Document Reference Code; updates Document Masterlist and submits new or revised document to Chief of Branch for review.	Document Masterlist (NTRC-QMS-MP-FR-001) Document Update Notice (NTRC-QMS-MP-FR-002)
2 Reviews and approves documents	Chief of Branch	• Reviews and approves document. • Document requires further modification: returns document to Document Originator and advises Branch Document Controller.	Document Update Notice (NTRC-QMS-MP-FR-002)
Approved? No	Document Originator	• Modifies document as required and resubmits document for review.	
Yes			
3 Distributes documents	Branch Document Controller Document Originator/ Copyholders	• Prepares controlled copies of document for distribution to Document Originator and Copyholders; files master copy of document. • Receives controlled copies of document and returns any obsolete copies to Branch Document Controller for disposal.	
4 Updates document control records	Branch Document Controller Document Central Controller	• Updates Document Masterlist; files Document Update Notice. • Archives obsolete master copy of document and disposes other obsolete copies. • Files Document Masterlist.	Document Masterlist (NTRC-QMS-MP-FR-001) Document Update Notice (NTRC-QMS-MP-FR-002)
END			

B. New or Revised External Documents



Activity	Person Responsible	Details/Function	References
1 Registers Document	Document Originator Branch Document Controller	• Prepares Document Update Notice and submits new or revised document to Branch Document Controller for registration. • Assigns Document Reference Code; updates Document Masterlist and submits new or revised document to Chief of Branch for review.	Document Masterlist (NTRC-QMS-MP-001) Document Update Notice (NTRC-QMS-MP-FR-002)
2 Reviews and approves documents Approved?	Chief of Branch Document Originator	• Reviews and approves document. • Document requires further modification: returns document to Document Originator and advises Branch Document Controller. • Modifies document as required and resubmits document for review.	Document Update Notice (NTRC-QMS-MP-FR-002)
3 Distributes documents	Branch Document Controller Document Originator/ Copyholders	• Prepares controlled copies of document for distribution to Document Originator and Copyholders; files master copy of document. • Receives controlled copies of document and returns any obsolete copies to Branch Document Controller for disposal.	
4 Updates document control records	Branch Document Controller Document Central Controller	• Updates Document Masterlist; files Document Update Notice. • Archives obsolete master copy of document and disposes other obsolete copies. • Files Document Masterlist.	Document Masterlist (NTRC-QMS-MP-FR-001) Document Update Notice (NTRC-QMS-MP-FR-002)

DOCUMENT MASTERLIST

NTRC-QMS-MP-FR-001
19-Dec-2016 Rev. 0

Document Masterlist – Internal Documents

Doc. Ref. Code							Distribution				
Org	Unit	Type	Seq	Title	Rev. No	Rev. Date	Div. 1	Div. 2	Div. 3	Div. 4	Div. 5

DOCUMENT UPDATE NOTICE

NTRC-QMS-MP-FR-002
19-Dec-2016 Rev. 0

DOCUMENT UPDATE NOTICE (DUN)

DUN No. _____
DUN Date _____

Document Title			
Origin	Document Type		
☐ Internal ☐ External	☐ Quality Manual ☐ Policies ☐ Guidelines	☐ Specifications ☐ Procedures ☐ Work Instructions ☐ Forms	☐ Others (Specify)
Doc. Ref Code	Update Type		
	☐ New	☐ Revision	Rev. No. _____ Eff. Date _____ ☐ Deletion
Details			
Copy Distribution			
Copy Holder	Signature	Copy Holder	Signature
Prepared By: Signature over Printed Name/Date		Approved By: Signature over Printed Name/Date	

Purpose

The purpose of this procedure is to ensure that all records generated by the QMS are properly maintained and are readily available for use by those who need them.

Scope

This procedure applies to records required by ISO 9001 as well as records identified by the NTRC as required for the effective management and control of processes.

Definition of Terms

Record	A document stating results achieved or providing evidence of activities performed. Records may use different media, including paper, magnetic, electronic or optical computer disc, photograph or a combination thereof.
Active Records	Records that are currently being maintained, used and controlled. These records are normally kept in desk/workstation drawer or nearby filing cabinets, shelves or racks for easy access and retrieval.
Inactive Records	Records that are very rarely or no longer referred to, and which must be transferred to a safe place. These records have already served their purpose but must be kept just the same for legal requirements or some compelling reasons. They are only destroyed the moment their retention periods have expired.
Obsolete Records	Records whose retention periods have expired and which are no longer needed.
File	A cabinet with records in it; a folder containing records; a collection of papers involving a specific name or topic; a class of records in a separate group or series of filing drawers.
Filing System	A plan of identifying, arranging and finding records. Filing systems may be alphabetical, numerical, chronological, or functional subject-alphabetic classification system (FSACS).
Records Masterlist	A list that identifies the records needed and maintained for the QMS.
Records Disposition Schedule	A listing of records series by the NTRC showing, for each records series, the period of time it is to remain in the office area, in the storage (inactive) area, and its preservation or destruction.
Retention Period	Refers to the specific period of time established and approved by the National Archives of the Philippines (NAP) as the life span of records, after which they are deemed ready for permanent storage or destruction. Period of time when records must be kept, usually stated in terms of number of months or years, but sometimes expressed as contingent upon the occurrence of an event such as employee termination, contract closure, project completion, etc.

Responsibilities

QMR	Reviews and approves the records retention schedule for records pertaining to mandatory procedure on control of documents, control of records, internal audit, corrective action and preventive action.
Chief of Branch	Reviews and approves the records retention schedule for records pertaining to his/her process or function. (At the minimum, in accordance with Records and Management Archives Office. (RMAO))
Document Central Controller	Ensures that the controls provided in this procedure are effectively implemented throughout the NTRC. Maintains the Central Records Retention Schedule
Branch Document Controller	Ensures that records needed by the Branch are properly maintained and are readily available. Maintains the Branch's Record Retention Schedule and Record Masterlist, listing all the records held by the Branch.
Branch Records Custodian	Classifies records needed by his function or process; recommends retention periods for these records. Maintains active files needed by his function or process; turns-over inactive records to the Records Center, as needed; disposes records in his area.
Records Officer	Maintains the inactive records turned over to the Records Center; disposes obsolete records in the Records Center. Maintains the Records Center's Record Masterlist.

Procedure Details

Activity	Person Responsible	Details/Function	References
START			
1 Classifies records	Branch Records Custodian	• Identifies the records series and determines the record value and retention period, in coordination with the Branch Document Controller.	Records Disposition Schedule (NTRC-QMS-MP-FR-003)
	Branch Document Controller	• Updates the Records Disposition Schedule.	
	Chief of Branch Document Controller	• Approves the Records Disposition Schedule. • Updates the Central Records Disposition Schedule	
2 Maintains active records	Branch Records Custodian	• Creates and labels files as needed. • Sets up and labels active records storage location as needed. • Maintains files of active records in conjunction with his function or process; Maintains the Records Masterlist. • Turns files of inactive records over to the Records Center following the retention schedule, using the Turnover List and Disposal Authorization.	Records Masterlist (NTRC-QMS-MP-FR-004) Records Disposition Schedule (NTRC-QMS-MP-FR-003) Turnover List and Disposal Authorization (NTRC-QMS-MP-FR-005)
3 Maintains inactive records	Chief of Branch	• Approves the turnover of files.	Records Masterlist (NTRC-QMS-MP-FR-004) Turnover List and Disposal Authorization (NTRC-QMS-MP-FR-005) Records Disposition Schedule (NTRC-QMS-MP-FR-003)
	Records Officer	• Sets up and labels inactive storage locations as needed. • Receives inactive files for storage; Maintains the Masterlist of Records. • Implements the disposition of records following the retention schedule.	
4 Disposes records	Branch Records Custodian/ Records Officer	• Disposes records in his area following the retention schedule, using the Turnover List and Disposal Authorization; updates the Masterlist of Records.	Records Masterlist (NTRC-QMS-MP-FR-004) Turnover List and Disposal Authorization (NTRC-QMS-MP-FR-005) Records Disposition Schedule (NTRC-QMS-MP-FR-003)
END	Chief of Branch	• Approves the disposal of files.	

RECORDS DISPOSITION SCHEDULE

NTRC-QMS-MP-FR-003
19-Dec-2016 Rev. 0

RECORDS DISPOSITION SCHEDULE

Records Series Title	Filing	Records Retention		Disposition
		Active	Inactive	

RECORDS MASTERLIST

NTRC-QMS-MP-FR-004
19-Dec-2016 Rev. 0

RECORDS MASTERLIST

Records Series Title / Record Title	Retention Dates			Location	TLDA No.
	Coverage	Transfer	Disposal		

TURNOVER LIST AND DISPOSAL AUTHORIZATION

NTRC-QMS-MP-FR-005
19-Dec-2016 Rev. 0

TURNOVER LIST AND DISPOSAL AUTHORIZATION

DEPARTMENT / UNIT	BOX NO.	DISPOSAL DATE	DISPOSAL METHOD	TLDA NO.

RECORD TITLE	CREATION / COV DATE	RECORD TITLE		CREATION / COV DATE

PREPARED BY:	APPROVED BY:
Signature over printed name / Date	Signature over printed name / Date

RECORDS INSTRUCTION (This portion is to be accomplished before disposal of records)

INSTRUCTIONS

DISPOSAL AUTHORIZATION	**CERTIFICATE OF DISPOSAL**
This authorizes the destruction of all records listed above, except those that are crossed out.	This certifies that the records listed above which have been approved for destruction, have already been destroyed.
APPROVED BY:	DESTRUCTION DONE BY:
Signature over printed name / Date	Signature over printed name / Date

Retention Period: Record Copy – Indefinite Other Copies – Five (5) Years

Purpose

The purpose of this procedure is to verify whether the QMS conforms to the planned arrangements, to the requirements of ISO 9001 and the QMS requirements established by the NTRC, and is effectively implemented and maintained.

Scope

This procedure applies to the NTRC's core and support processes included in the QMS scope.

Definition of Terms

Audit	Systematic, independent and documented process for obtaining audit evidence and evaluating it objectively to determine the extent to which audit criteria are fulfilled.
Audit Program	A set of one or more audits planned for a specific time frame and directed towards a specific purpose.
Audit Plan	Description of the activities and arrangement for an audit.
Audit Scope	Extent and boundaries of an audit.
Audit Criteria	A set of policies, procedures or requirements
Audit Evidence	Records, statements of fact or other information which are relevant to the audit criteria and verifiable.
Audit Findings	Results of the evaluation of the collected audit evidence against audit criteria. Findings include conformities, non-conformities and observations/opportunities for improvement.
Audit Conclusion	Outcome of an audit provided by the audit team after consideration of the audit objectives and all audit findings.
Audit Client	NTRC or person requesting an audit. This may be Top Management, the QMR, another government agency, other interested stakeholder.
Auditee	NTRC or person being audited.
Auditor	Person with the demonstrated personal attributes and competence to conduct an audit.
Audit Team	One or more auditors conducting an audit, supported if needed by technical experts.
Technical Expert	Person who provides specific knowledge or expertise to the audit team. A technical expert does not act as an auditor in the audit team.
Non-conformity	Non-fulfillment of a requirement.
Opportunity for improvement	An area of the QMS which currently fulfills the requirement but which may be further enhanced to prevent a possible non-conformity.

Responsibilities

QMR	Reviews and approves the annual audit programme. As audit client, identifies priority areas of the QMS which will be the focus of the audit programme.
IQA Chairman	Plans and manages the audit programme; coordinates the audit programme with the audit client and the QMR.
IQA Team Leader	Plans and manages audits assigned to him; coordinates audit plans with the auditee. Conducts audits assigned to him/her.
IQA Team Member	Conducts audits assigned to him/her.
Auditee	Provides audit evidence to the IQA Team; responds to audit findings as needed.

Procedure Details

Activity	Person Responsible	Details/Function	References
START			
1 Plans the audit programme	IQA Chairman QMR	• Schedules the different audits for the year; Determines the audit objectives, scope and applicable criteria; Identifies the audit team leader and members per audit. • Approves the audit programme.	Annual Audit Schedule (NTRC-QMS-MP-FR-006)
2 Manages the auditor pool	IQA Chairman	• Evaluates candidate auditors. • Maintains the directory of auditors • Identifies auditor training needs; coordinates with Personnel Management on training and development requirements.	
3 Prepares for audits	IQA Team IQA Team Leader	• Prepares the audit plan; Prepares audit checklists. • Coordinates audit arrangements with the auditee.	Audit Plan (NTRC-QMS-MP-FR-007)
4 Conducts audits	IQA Team Auditee	• Gathers audit evidence and evaluates them against the audit criteria. • Reports on audit findings and conclusions. • Prepares and implements corrective actions on non-conformities, if any.	Audit Checklist (NTRC-QMS-MP-FR-008) Request for Action (NTRC-QMS-MP-FR-009) Corrective Action Procedure
5 Review audit results and status	IQA Team QMR/IQA Team QMR/Management Team/Audittee	• Conduct follow-up audits, if needed. • Reviews audit results and status of follow-up audits. • Review audit results and status of corrective actions.	IQA Status Report (NTRC-QMS-MP-FR-010)
END			

ANNUAL AUDIT SCHEDULE

NTRC-QMS-MP-FR-006
19-Dec-2016 Rev. 0

ANNUAL AUDIT SCHEDULE – 2016

Process/Area to be Audited	Auditee	Audit Team	Audit Month											
			1	2	3	4	5	6	7	8	9	10	11	12

PREPARED BY: APPROVED BY:

Name and Signature/Date Name and Signature/Date

Page 1 of 1

AUDIT PLAN

NTRC-QMS-MP-FR-007
19-Dec-2016 Rev. 0

AUDIT PLAN

CRITERIA		
SCOPE		
OBJECTIVES		
AUDIT TEAM	**Team Leader**	
	Members	

AUDIT ACTIVITIES

Date	Time	Activity	Auditee	Auditions

PREPARED BY:

Name and Signature/Date

APPROVED BY:

Name and Signature/Date

AUDIT CHECKLIST

NTRC-QMS-MP-FR-008
19-Dec-2016 Rev. 0

AUDIT CHECKLIST

Area	Date

Criteria/Item	Findings	C	NC	Remarks

REQUEST FOR ACTION

NTRC-QMS-MP-FR-009
19-Dec-2016
Rev. 0

REQUEST FOR ACTION

RFA NO. _____
RFA DATE _____

CATEGORY	☐ Product ☐ Process ☐ Client Complaint	☐ Internal Audit ☐ External Audit ☐ Client Audit	☐ Supplier Audit ☐ Others (specify)
CONCERNED AREA			
DESCRIPTION OF THE PROBLEM		☐ Actual	☐ Potential

ISSUED BY	ACKNOWLEDGED BY
Name and Signature/Date	Name and Signature/Date

CORRECTION

ROOT CAUSE

CORRECTIVE/PREVENTIVE ACTION

Action	Responsibility	Due Date

PREPARED BY	APPROVED BY
Name and Signature/Date	Name and Signature/Date

FOLLOW-UP

Date	Details	Verified by

IQA REPORT

IQA REPORT

NTRC-QMS-MP-FR-010
19-Dec-2016 Rev. 0

Audit Date	Area Concerned	Findings	Correction	Corrective Action	Status

Purpose

The purpose of this procedure is to ensure that products and services that do not conform to requirements are controlled to prevent their unintended use or delivery, or if already delivered, to ensure that appropriate remedies are effectively taken.

Scope

This procedure applies to the products and services provided by the NTRC to its customers included in the QMS.

Definition of Terms

Nonconforming product / service	Products or services that do not fulfill requirements.
Initial Disposition	Action taken to contain the nonconforming product//service and minimize its immediate effect. This may include putting the nonconforming product on hold and setting it aside, or, temporarily discontinuing product or service delivery.
Final Disposition	Action taken to correct the nonconforming product/service, to make it conform to requirements or otherwise prevent its unintended use or delivery. This may include updating, revision, overhaul and/or replacement of nonconforming product or service.
Concession	Permission to use or release a product or deliver a service that does not conform to specified requirements. A concession is generally limited to the delivery of a product that has nonconforming characteristics within specified limits for an agreed time or quantity to that product.
Corrective Action	Action to eliminate the cause of a detected nonconformity (nonconforming product/service) or other undesirable situation, and prevent recurrence.

Responsibilities

Branch Staff	Identifies nonconforming product/service and take appropriate action.
Chief of Branch	Reviews nonconforming product/service situation and determine how it may be effectively resolved.
Executive Director	Authorizes actions involving high levels of risk to the NTRC.

Procedure Details

Activity	Person Responsible	Details/Function	References
START			
1 Identifies nonconforming product/service	Branch Staff	• Detects nonconforming product/service. • Receives client feedback on nonconforming product/service.	Operating procedures Process guidelines Product/service guidelines Client Complaint Procedure
2 Determines and applies initial disposition	Branch Staff	• Isolates nonconforming product, and/or temporarily stops process/service delivery, following the Control of Nonconformity Matrix. • Provides initial response to client feedback, as needed.	Operating procedures Process guidelines Product/service guidelines Control of Nonconformity Matrix (NTRC-QMS-MP-FR-011)
3 Determines and applies final disposition	Chief of Branch/Executive Director Branch Staff	• Reviews the nonconforming product/service situation and approves final disposition. • Obtains product concession, corrects nonconforming product, archives product, or adjusts or revise process/service delivery following the Control of Nonconformity Matrix. • Provides final response to client feedback, as needed.	Operating procedures Process guidelines Product/service guidelines Control of Nonconformity Matrix (NTRC-QMS-MP-FR-011)
4 Applies corrective action	Branch Staff	• Prepares a Request for Action.	Request for Action (NTRC-QMS-MP-FR-009) Corrective Action Procedure
END			

REQUEST FOR ACTION

NTRC-QMS-MP-FR-009
19-Dec-2016
Rev. 0

REQUEST FOR ACTION

RFA NO. _____
RFA DATE _____

CATEGORY	☐ Product ☐ Process ☐ Client Complaint	☐ Internal Audit ☐ External Audit ☐ Client Audit	☐ Supplier Audit ☐ Others (specify)
CONCERNED AREA			
DESCRIPTION OF THE PROBLEM		☐ Actual	☐ Potential

ISSUED BY	ACKNOWLEDGED BY
Name and Signature/Date	Name and Signature/Date

CORRECTION

ROOT CAUSE

CORRECTIVE/PREVENTIVE ACTION

Action	Responsibility	Due Date

PREPARED BY	APPROVED BY
Name and Signature/Date	Name and Signature/Date

FOLLOW-UP

Date	Details	Verified by

CONTROL OF NONCONFORMITY MATRIX

NTRC-QMS-MP-FR-011
19-Dec-2016 Rev.0

CONTROL OF NONCOMFORMITY MATRIX

Unit	Process	Nonconforming Product/Service	Reference Guidelines	Initial Disposition		Final Disposition			Records
				Action	Responsibility	Action	Responsibility	Authority	

Purpose

The purpose of this procedure is to ensure that causes of detected nonconformities are eliminated in order to prevent recurrence.

Scope

This procedure applies to nonconformities found in the implementation of the QMS.

Definition of Terms

Nonconformity	Non-fulfillment of a requirement.
Corrective Action	Action to eliminate the cause of a detected nonconformity or other undesirable situation and prevent recurrence.

Responsibilities

Chief of Branch	Ensures that actions are taken without undue delay to prevent the recurrence of nonconformities.
Branch Staff	Conducts root cause analysis, develops, plans and implements corrective actions.
QMR	Ensures the provision of resources for the implementation of corrective actions. Reviews the status and effectiveness of corrective actions.

Procedure Details

Activity	Person Responsible	Details/Function	References
START			
1 Reviews nonconformity	Chief of Branch	• Receives and reviews the Request for Actions. • Identifies concerned staff who will be involved in corrective action	Request for Action (NTRC-QMS-MP-FR-009)
2 Determines the cause of nonconformity	Branch Staff	• Conducts root cause analysis.	Request for Action (NTRC-QMS-MP-FR-009)
3 Evaluates the need for action to prevent recurrence	Branch Staff	• Assesses the risks of possible recurrence of the nonconformity.	Request for Action (NTRC-QMS-MP-FR-009)
4 Determines and implements the action needed	Branch Staff Chief of Branch Branch Staff	• Develops, plans and recommends corrective actions. • Approves corrective actions. • Implements corrective actions.	Request for Action (NTRC-QMS-MP-FR-009)
5 Reviews corrective action taken	Chief of Branch/QMR	• Reviews the implementation status and evaluates the effectiveness of corrective actions.	Request for Action (NTRC-QMS-MP-FR-009) Corrective Action Status Report (NTRC-QMS-MP-FR-012)
END			

REQUEST FOR ACTION

NTRC-QMS-MP-FR-009
19-Dec-2016
Rev. 0

REQUEST FOR ACTION

RFA NO. _____
RFA DATE _____

CATEGORY ☐ Product ☐ Process ☐ Client Complaint ☐ Internal Audit ☐ External Audit ☐ Client Audit ☐ Supplier Audit ☐ Others (specify)

CONCERNED AREA

DESCRIPTION OF THE PROBLEM ☐ Actual ☐ Potential

ISSUED BY	ACKNOWLEDGED BY
Name and Signature/Date	Name and Signature/Date

CORRECTION

ROOT CAUSE

CORRECTIVE/PREVENTIVE ACTION

Action	Responsibility	Due Date

PREPARED BY	APPROVED BY
Name and Signature/Date	Name and Signature/Date

FOLLOW-UP

Date	Details	Verified by

CORRECTIVE ACTION STATUS REPORT

NTRC-QMS-MP-FR-012
19-Dec-2016 Rev.0

CORRECTIVE ACTION STATUS REPORT

CPAR No.	Nonconformity	Root Cause	Corrective Action	Target Date	Status