

Drafted



MANUAL OF APPROVALS

1st Edition - February 2025

SUBJECT	PERSONNEL MANAGEMENT	
TOPIC	PERSONNEL CONCERNS	
RESPONSIBLE OFFICE	ALL DEPARTMENTS	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Overtime Authorization	Concerned Division Manager	Concerned Department Manager / OGM
Employee's Pass / Request for Undertime		Concerned Department Manager / Division Manager
Certification for no log-in and log-out	Department Manager	General Manager
Swapping Form		Concerned Department or Division Manager

Recommended



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TOPIC	PERSONNEL CONCERNS	
RESPONSIBLE OFFICE	ALL DEPARTMENTS	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Overtime Authorization (Except those under OGM)	Concerned Division Manager	Concerned Department Manager / OGM
Overtime Authorization (Rank & file under OGM)	Concerned Section Head	Concerned Division Manager
Overtime Authorization (Section Head under OGM)	---	Concerned Division Manager
Employee's Pass + Request for Undertime (Section Head and below)	Initialed by: Concerned Division Manager	Concerned Department Manager / Division General Manager
Employee's Pass (Area Offices)	---	Concerned Area Manager/ Substation Area Engineer
Certification for no log-in and log-out	Department Manager	General Concerned Department/ Division Manager
Swapping of Day Off Form	Transferred to Engineering Department	

Request for Vacation/Sick Leave		Division Manager / Department Manager / OGM
CONTROL POINTS		
1. Board Resolution No. 001 Series of 2024-01-05, "A Resolution Amending Board Resolution No. 014 Series of 2003-02-07 "A Resolution Adopting A Policy on Vacation/Sick Leave"		
2. Board Resolution No. 068 Series of 2017-06-02,"A Resolution Approving and Ratifying the Proposed Policy and Guidelines on Overtime Services and Pay for AKELCO Employees."		

Request for Vacation/Sick Leave Application Form (Section Head and Below)	Concerned Division Manager/ Area Manager/ Substation Area Engineer	Division Manager /- Concerned Department Manager /-OGM
Leave Application Form (Area Managers/ Division Managers except those under OGM)	Concerned Department Manager	General Manager
Leave Application Form (Department Managers and OGM Division Managers)	- - -	General Manager
Leave Application Form (General Manager)	- - -	Board President
Daily Time Record (DTR) (Rank and File)	Initialed by: Concerned Section Head	Concerned Division Manager
Daily Time Record (DTR) (Section Head)	- - -	Concerned Division Manager
Work Handover Form	Reviewed by: Concerned Division Manager/ Area Manager/ Substation Area Engineer	Noted by: Concerned Department Manager
CONTROL POINTS		
1. AKELCO Board Resolution No. 001 Series of 2024-01-05, "A Resolution Amending Board Resolution No. 014 Series of 2003-02-07 "A Resolution Adopting A Policy on Vacation/Sick Leave"		
2. AKELCO Board Resolution No. 068 Series of 2017-06-02,"A Resolution Approving and Ratifying the Proposed Policy and Guidelines on Overtime Services and Pay for AKELCO Employees."		

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MANUAL OF APPROVALS

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SUBJECT	PROCUREMENT OF ELECTRICAL MATERIALS AND EQUIPMENT/OTHER MATERIALS AND SUPPLIES	
TOPIC	REQUISITION AND ISSUED VOUCHERS	
RESPONSIBLE OFFICE	ALL DEPARTMENTS	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Requisition Voucher (w/o stock - OPEX/CAPEX)	Concerned Department Manager / Division Manager	General Manager
Materials Requisition Voucher (w/ stock)	Concerned Division Manager	Concerned Department Manager

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TOPIC	REQUISITION AND ISSUED VOUCHERS	
RESPONSIBLE OFFICE	ALL DEPARTMENTS	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Requisition Voucher (w/o stock - OPEX/CAPEX)	Concerned Department Manager/ Division Manager	General Manager
Requisition Voucher (w/o stock - Furnitures & Fixtures)	Logistics & Equipment Department Manager	General Manager
Materials Requisition Voucher (w/ stock)	Concerned Division Manager	Concerned Department Manager
Materials Requisition Voucher (w/ stock) (Under Office General Manager)	Concerned Section Head	Concerned Division Manager

Job Order Request	Concerned Division / Department Manager	General Manager
CONTROL POINTS		
Board Resolution No. 005 Series of 2022-01-07, "Revised Procedure in Processing Requisition Voucher of the Cooperative"		

Job Order Request	Concerned Department Manager/ Division Manager Certification of Funds Availability: Finance Services Manager	General Manager
CONTROL POINTS		
1. AKELCO Board Resolution No. 005 Series of 2022-01-07, "Revised Procedure in Processing Requisition Voucher of the Cooperative"		
2. AKELCO Board Resolution No. 023 Series of 2024-04-16, "A Resolution Ratifying and Adopting the Amendments to the Policy on Issuance, Utilization, and Custodianship of Office Furnitures & Fixtures"		

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SUBJECT	ELECTRIC COOPERATIVES (EC's Operation)	
TOPIC	OPERATION CONCERNS	
RESPONSIBLE OFFICE	ALL DEPARTMENTS	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Cash Advance Request	Finance Department Manager	General Manager
Liquidation Reports	Finance Department Manager	General Manager
Reimbursement Report	Finance Department Manager	General Manager

Recommended



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SUBJECT	ELECTRIC COOPERATIVES (EC's Operation)	
TOPIC	OPERATION CONCERNS	
RESPONSIBLE OFFICE	ALL DEPARTMENTS	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Proposed Annual Cash Operating Budget (COB) (Per Department)	Concerned Division Manager / Area Manager	Concerned Department Manager
Cash Advance Request	Finance Services Department Manager	General Manager
Liquidation Reports	Finance Services Department Manager Audited by: Audit Division Manager	General Manager
Reimbursement Report	Finance Services Department Manager Audited by: Audit Division Manager	General Manager
Request for Payment	Concerned Department Manager / Division Manager	General Manager

Incident Report	Concerned Division Manager	Concerned Department Manager
CONTROL POINTS		
Board Resolution No. 161 Series of 2024-10-18, "Policy, Guidelines and Procedures on the Grant, Utilization and Liquidation of Cash Advances"		

Near-Miss Report	Concerned Division Manager/ Area Manager/ Substation Area Engineer	Concerned Department Manager
Incident Report	Concerned Division Manager/ Area Manager/ Substation Area Engineer	Concerned Department Manager Noted by: General Manager
Incident Report (Under Office of the General Manager)	Concerned Section Head	Concerned Division Manager Noted by: General Manager
CONTROL POINTS		
1. AKELCO Board Resolution No. 161 Series of 2024-10-18, "Policy, Guidelines and Procedures on the Grant, Utilization and Liquidation of Cash Advances"		
2. AKELCO Office Memorandum No. 2023-139, "Implementation of Supplemental Policy on NEA Memorandum No. 2023-30"		
3. AKELCO Board Resolution No. 098, Series of 2023-07-07, "Adoption of NEA Memorandum No. 2023-30"		
4. AKELCO Board Resolution No. 186, Series of 2024-11-22, "A Resolution Approving the Forms as Part of the Official Cash Advance Policy of Aklan Electric Cooperative, Inc. (AKELCO)"		
5. AKELCO Office Memorandum No. MFC2024-322, "Strict Compliance of Cash Advance Policy and Forms"		
6. NEA Financial Advisory No. 04 s. 2024 dated November 25, 2024 - Update on the policy or Supplemental and or Budget Realignment of Line Items in the Cash Operating Budget (COB)"		

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SUBJECT	TRAVEL	
TOPIC	TRAVEL REQUIREMENTS	
RESPONSIBLE OFFICE	ALL DEPARTMENTS	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Itinerary Report	- - -	Signed by: Concerned Employee

Recommended



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SUBJECT	TRAVEL	
TOPIC	TRAVEL REQUIREMENTS	
RESPONSIBLE OFFICE	ALL DEPARTMENTS	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Itinerary Report (Section Head and Below)	Concerned Division Manager/ Area Manager/ Substation Area Engineer	Signed by: Concerned Employee Department Manager
Itinerary Report (Area Managers/ Division Managers except those under Office of the General Manager)	Concerned Department Manager	General Manager
Itinerary Report (Department Managers and Office of the General Manager Division Managers)	- - -	General Manager
Itinerary Report (General Manager)	- - -	Board President
Itinerary Report (Board of Directors)	- - -	General Manager

Trip Tickets	- - -	Concerned Department Manager, Division Manager or General Manager
Fuel Requisition Slip	- - -	For Coop-Owned Vehicle / Equipment: Concerned Division Manager, Department Manager or General Manager Private Vehicle: General Manager with initial of M&T Division Manager
CONTROL POINTS		
1. Board Resolution No. 116 Series of 2018-10-01,"Policies, Guidelines and Procedures on the Grant and Consumption of Fuel of the Cooperative"		
2. NEA Memorandum 2023-30, "Policy Amending NEA Memorandum No. 2018-011 on Revised Guidelines on Benefits, Allowances and Incentives of Electric Cooperative Officials and Employees"		

Trip Tickets	- - -	Concerned Department Manager/ Division Manager/ General Manager
Fuel Requisition Slip (Coop-Owned Vehicle/Equipment)	- - -	For Coop-Owned Vehicle / Equipment: Concerned Department Manager/ Division Manager/ Area Manager/ General Manager Private Vehicle: General Manager with initial of M&T Division Manager
Fuel Requisition Slip (Private Vehicle)	Initialed by: Logistics and Equipment Department Manager	General Manager
CONTROL POINTS		
1. AKELCO Board Resolution No. 116 Series of 2018-10-01,"Policies, Guidelines and Procedures on the Grant and Consumption of Fuel of the Cooperative"		
2. NEA Memorandum 2023-30, "Policy Amending NEA Memorandum No. 2018-011 on Revised Guidelines on Benefits, Allowances and Incentives of Electric Cooperative Officials and Employees"		
3. AKELCO Board Resolution No. 186, Series of 2024-11-22, "A Resolution Approving the Forms as Part of the Official Cash Advance Policy of Aklan Electric Cooperative, Inc. (AKELCO)"		
4. AKELCO Office Memorandum No. MFC2024-322, "Strict Compliance of Cash Advance Policy and Forms"		

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MANUAL OF APPROVALS

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SUBJECT	COMMUNICATIONS	
TOPIC	INTER-OFFICE LETTERS / OUTGOING COMMUNICATIONS / REQUEST FOR OFFICE ORDER AND OFFICE MEMO / REQUEST FOR BOARD RESOLUTION	
RESPONSIBLE OFFICE	ALL DEPARTMENTS	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Internal Communications	---	Concerned Department Manager
External Communications		General Manager
Request for Board Resolution	Concerned Department Manager	General Manager
Request for Memorandum	Concerned Department Manager	General Manager
CONTROL POINTS		

Recommended



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SUBJECT	COMMUNICATIONS	
TOPIC	INTER-OFFICE LETTERS / OUTGOING COMMUNICATIONS / REQUEST FOR OFFICE ORDER AND OFFICE MEMO / REQUEST FOR BOARD RESOLUTION	
RESPONSIBLE OFFICE	ALL DEPARTMENTS	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Internal Communications	Initialed by: Concerned Division Manager / Area Manager / Substation Area Engineer	Concerned Department Manager
External Communications / Transmittal Sheet	Initialed by: Concerned Department Manager / Division Manager	General Manager
Request for Board Resolution	Concerned Department Manager / Division Manager	General Manager
Request for Memorandum	Concerned Department Manager / Division Manager	General Manager
Policy / Guidelines Proposal	Concerned Department Manager / Division Manager	General Manager (Subject for Board Approval)
CONTROL POINTS		

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SUBJECT	PERSONNEL MANAGEMENT	
TOPIC	PERSONNEL PLACEMENT, CONTRACTS AND CERTIFICATIONS	
RESPONSIBLE OFFICE	HUMAN RESOURCE DIVISION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Recommendation for Extension of Probationary Employment	Concerned Department	General Manager

Recommended



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TOPIC	PERSONNEL PLACEMENT, CONTRACTS AND CERTIFICATIONS	
RESPONSIBLE OFFICE	HUMAN RESOURCE DIVISION ALL DEPARTMENTS	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Personnel Requisition Form	Human Resource Division Manager	General Manager
Recommendation for Extension of Probationary Employment (Area Managers/Division Managers and below, except Office of the General Manager Personnel)	Concerned Department Manager	General Manager
Recommendation for Extension of Probationary Employment (Department Manager and Office of the General Manager Personnel)	- - -	General Manager

Recommendation for Permanent Employment	Concerned Department	General Manager
Letter of Intent to Retire		General Manager
Certificate of Clearance (For Retiring Employees)		All Department Manager, HR Division Manager, Legal Division Manager, General Manager

Recommendation for Extension of Probationary Employment (General Manager)	Board Of Directors	National Electrification Administration
Recommendation for Probationary/Permanent Employment (Area Managers/Division Managers and below, except Office of the General Manager Personnel)	Concerned Department Manager	General Manager
Recommendation for Probationary/Permanent Employment (Department Manager and Office of the General Manager Personnel)	- - -	General Manager
Recommendation for ProbationaryPermanent Employment (General Manager)	Board Of Directors	National Electrification Administration
Letter of Intent to Retire	- - -	General Manager
Certificate of Clearance (For Resigning & Retiring Employees)	All Department Managers, Human Resource Division Manager, Legal Division Manager, and Audit Division Manager	All-Department-Manager, HR Division Manager, Legal Division Manager, General Manager

CONTROL POINTS		
AKELCO Employees Handbook Section 3.0 Employment Status and Records		

Certificate of Clearance (General Manager)	All Department Managers, Human Resource Division Manager, Legal Division Manager, and Audit Division Manager	Board President
CONTROL POINTS		
AKELCO Employees Handbook Section 3.0 Employment Status and Records		

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SUBJECT	DOCUMENT ARCHIVE	
TOPIC	RETRIEVAL AND RELEASE OF ARCHIVED DOCUMENTS	
RESPONSIBLE OFFICE	ARCHIVE AND RECORDS / HUMAN RESOURCE DIVISION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Document Request Form (Internal)	HR Division Manager	General Manager
Document Request Form (External)	HR Division Manager	General Manager
Records Inventory and Appraisal		Department / Division Heads
Disposal / Disposition of Records	Department Manager	General Manager
CONTROL POINTS		

Recommended



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SUBJECT	DOCUMENT ARCHIVE	
TOPIC	RETRIEVAL AND RELEASE OF ARCHIVED DOCUMENTS	
RESPONSIBLE OFFICE	ARCHIVE AND RECORDS / HUMAN-RESOURCE DIVISION ALL DEPARTMENTS	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Document Request Form (Internal)	Human Resource Division Manager	General Manager
Document Request Form (External)	Human Resource Division Manager	General Manager
Records Inventory and Appraisal	Concerned Division Manager / Department Manager	Department / Division Heads- General Manager
Disposal / Disposition of Records	Concerned Department Manager	General Manager
Request of Authority to Dispose Records	Concerned Division Manager / Department Manager	General Manager
CONTROL POINTS		

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SUBJECT		
TOPIC		
RESPONSIBLE OFFICE		
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
IT Services Request Form	Concerned Division Manager or Department Manager	MICS Division Manager
Web Posting Request Form for Posting of:	Concerned Division Manager or Department Manager	Acting General Manager
1. Rates and Breakdown of Generation Charge		
2. BAC Publication		
3. Other Monthly Updates / Information		
CONTROL POINTS		

Recommended



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SUBJECT	INFORMATION TECHNOLOGY	
TOPIC	MAINTENANCE OF IT INFRASTRUCTURE AND SYSTEM REQUESTS	
RESPONSIBLE OFFICE	ALL DEPARTMENTS	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
IT Services Request Form: - Service - Access - Change - Maintenance - Off boarding - On boarding - Web posting - Backup and Recovery - Others	Concerned Division Manager or / Department Manager	Management Information and Communication System Division Manager
Web Posting Request Form for Posting of:	Concerned Division Manager or / Department Manager	Acting General Manager
1. Rates and Breakdown of Generation Charge		Endorsed to: Management Information and Communication System Division Manager
2. BAC Publication		
3. Other Monthly Updates / Information		
CONTROL POINTS		

Transferred from MICS

Transferred from MICS

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SUBJECT		
TOPIC		
RESPONSIBLE OFFICE		
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
CONTROL POINTS		

Recommended



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SUBJECT	PERSONNEL MANAGEMENT	
TOPIC	PERSONNEL CONCERNS	
RESPONSIBLE OFFICE	ALL DEPARTMENTS	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Departmental Scorecard	Concerned Division Manager / Department Manager	General Manager
Monthly Accomplishment Reports	Concerned Division Manager / Department Manager	General Manager
AKELCO Scorecard and Accomplishment Report	All Department Managers	General Manager
CONTROL POINTS		

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SUBJECT		
TOPIC		
RESPONSIBLE OFFICE		
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Request for Budget Realignment / Supplemental Budget	General Manager	BOD
Petty Cash Request		FSD Manager
CONTROL POINTS		

Recommended



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SUBJECT	OPERATIONS	
TOPIC	PETTY CASH AND BUDGET CONCERNS	
RESPONSIBLE OFFICE	ALL DEPARTMENTS	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Request for Budget Realignment / Supplemental Budget	Concerned Department General Manager	General Manager <i>(Subject for the Board Approval)</i>
Petty Cash Request (Main except OGM)	Concerned Division Manager	FSD Concerned Department Manager
Petty Cash Request (Main, under OGM)	Concerned Section Head	Concerned Division Manager
CONTROL POINTS		

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SUBJECT	APPROVAL OF THE GENERAL MANAGER	
TOPIC	EXECUTIVE SUPPORT AND DOCUMENTATION	
RESPONSIBLE OFFICE	OFFICE OF THE GENERAL MANAGER (OGM)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Request for Certificate of Appearance		General Manager
Travel Advise for Office of the General Manager (OGM) and Office of the Board of Directors (OBOD)		General Manager
Internal and External Communication with GM's Notation		General Manager
Routing and Transmittal Slip		General Manager
Outgoing Communications	Concerned Department	General Manager

Recommended



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SUBJECT	APPROVAL OF THE GENERAL MANAGER	
TOPIC	EXECUTIVE SUPPORT AND DOCUMENTATION	
RESPONSIBLE OFFICE	OFFICE OF THE GENERAL MANAGER (OGM)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Request for Certificate of Appearance	---	General Manager
Travel Advise for Office of the General Manager (OGM) and Office of the Board of Directors (OBOD)	---	General Manager Board President
Travel Advise Office of the Board of Directors (OBOD)	---	General Manager
Internal and External Communication with GM's Notation	---	General Manager
Routing and Transmittal Slip	---	General Manager
Outgoing Communications	Concerned Department	General Manager

Management Committee / Executive Committee Meeting Agenda		General Manager
ManCom Minutes of the Meeting		General Manager
CONTROL POINTS		

Management Committee / Executive Committee Meeting Agenda	Initialed by: Management Committee Secretary	General Manager
Management Committee / Executive Committee Meeting Agenda	Initialed by: Executive Committee Secretary	General Manager
Man agement Com mittee Minutes of the Meeting	Management Committee Secretary	General Manager
Executive Committee Minutes of the Meeting	Executive Committee Secretary	General Manager
Executive Committee Resolution	Certified by: Executive Committee Secretary	Attested by: General Manager
CONTROL POINTS		

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MANUAL OF APPROVALS

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SUBJECT	MINUTES OF THE BOARD OF DIRECTORS	
TOPIC	BOARD RESOLUTIONS	
RESPONSIBLE OFFICE	OFFICE OF THE GENERAL MANAGER (OGM)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Board of Directors Meeting Agenda		Board President
Minutes of the Board Meeting		Certified by: Board Secretary Attested by: Board President
Board Resolution (For Board Resolution that requires approval of NEA)	Certified by: Board Secretary Attested by: Board President	NEA
Board Resolution (Not requiring NEA's approval)	Certified by: Board Secretary	Attested by: Board President

Recommended



MANUAL OF APPROVALS

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SUBJECT	MINUTES OF THE BOARD OF DIRECTORS	
TOPIC	BOARD RESOLUTIONS	
RESPONSIBLE OFFICE	OFFICE OF THE GENERAL MANAGER (OGM)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Board of Directors Meeting Agenda	Board Recording Secretary	Noted by: Board President
Minutes of the Board Meeting	Certified by: Board Secretary	Certified by:- Board Secretary Attested by: Board President
Board Resolution (For Board Resolution that requires approval of NEA)	Certified by: Board Secretary Attested by:- Board President	Attested By: Board President (Subject for NEA's Approval)
Board Resolution (Not requiring NEA's approval)	Certified by: Board Secretary	Attested By: Board President
Secretary's Certificate	---	Certified by: Board Secretary

CONTROL POINTS		
NEA Memorandum No. 2005-011, "Revised Policy on Electric Cooperative Issuances Requiring Expressed NEA Approval"		

Summary of Communications (Incoming and Outgoing) (Monthly)	Executive Secretary	Noted by: General Manager
Summary of Board Resolutions (Annually)	Reviewed by: Board Secretary	Noted by: Board President
CONTROL POINTS		
NEA Memorandum No. 2005-011, "Revised Policy on Electric Cooperative Issuances Requiring Expressed NEA Approval"		

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SUBJECT	PERSONNEL MANAGEMENT	
TOPIC	EMPLOYEE SALARIES, BENEFITS, CLAIMS AND INCENTIVES	
RESPONSIBLE OFFICE	HUMAN RESOURCE DIVISION AND FINANCE SERVICES DEPARTMENT	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Summary of Monetized Leave Credits (Permanent / Retirees / Regular Employees) 1. Vacation Leave 2. Sick Leave	Finance Department Manager	General Manager
Computation of Maternity Salary Differential	Finance Department Manager	General Manager
SSS Sickness Benefit Computation	HR Division Manager	General Manager

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SUBJECT	PERSONNEL MANAGEMENT	
TOPIC	EMPLOYEE SALARIES, BENEFITS, CLAIMS AND INCENTIVES	
RESPONSIBLE OFFICE	OFFICE OF THE GENERAL MANAGER / HUMAN RESOURCE DIVISION AND FINANCE SERVICES DEPARTMENT	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Summary of Monetized Leave Credits (Permanent / Retirees / Regular Employees) 1. Vacation Leave 2. Sick Leave Monetized Leave for the Year	Finance Department Manager Payroll Officer	General Manager Human Resource Division Manager
Computation of Maternity Salary Differential	Finance Department Manager Payroll Officer	General Manager Human Resource Division Manager
Request for Cash Advance of Applied/ Approved SSS Maternity Benefit	Human Resource Division Manager	General Manager
SSS Sickness Benefit Computation	Human Resource Division Manager	General Manager

Masterlist for HMO		HR Division Manager
Certification for Death Aid Benefit		HR Division Manager
Certification Attached for Application for Provident Benefit Claims to PAG-IBIG Fund and SSS Retirement Claim		HR Division Manager / Finance Department Manager / General Manager
CONTROL POINTS		
1. Board Resolution No. 001 Series of 2024-01-05, "A Resolution Amending Board Resolution No. 014 Series of 2003-02-07 "A Resolution Adopting A Policy on Vacation/Sick Leave"		
2. Republic Act No. 11199: An Act Rationalizing and Expanding the Powers and Duties of the Social Security Commission to Ensure the Long-Term Viability of the Social Security System Repealing for the Purpose Republic Act No. 1161 as Amended by Republic Act No. 8282 otherwise known as the Social Security Act of 1997		
3. Social Security System Circular No. 2023-003 Documentary Requirements for Maternity Benefit		
4. Social Security System Circular No. 2020-011 Online Filing of Social Security (SS) Sickness Benefit Reimbursement Application through SSS Website		
5. DOLE Handbook on Workers Statutory Monetary Benefits 2022 Edition		

Masterlist for HMO	- - -	Human Resource Division Manager
Certification for Death Aid Benefit	For Deletion - Duplication	
Computation of Death Aid	Human Resource Division Manager	General Manager
Certification Attached for Application for Provident Benefit Claims to PAG-IBIG Fund and SSS Retirement Claim	- - -	Human Resource Division Manager / Finance Department Manager / General Manager
Certificate of Separation	- - -	Human Resource Division Manager
CONTROL POINTS		
1. AKELCO Board Resolution No. 001 Series of 2024-01-05, "A Resolution Amending Board Resolution No. 014 Series of 2003-02-07 "A Resolution Adopting A Policy on Vacation/Sick Leave"		
2. Republic Act No. 11199: An Act Rationalizing and Expanding the Powers and Duties of the Social Security Commission to Ensure the Long-Term Viability of the Social Security System Repealing for the Purpose Republic Act No. 1161 as Amended by Republic Act No. 8282 otherwise known as the Social Security Act of 1997		
3. Social Security System Circular No. 2023-003 Documentary Requirements for Maternity Benefit		
4. Social Security System Circular No. 2020-011 Online Filing of Social Security (SS) Sickness Benefit Reimbursement Application through SSS Website		
5. DOLE Handbook on Workers Statutory Monetary Benefits 2022 Edition		

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TOPIC	EMPLOYEE SALARIES, BENEFITS, CLAIMS AND INCENTIVES	
RESPONSIBLE OFFICE	HUMAN RESOURCE DIVISION AND FINANCE SERVICES DEPARTMENT	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY

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SUBJECT	PERSONNEL MANAGEMENT	
TOPIC	EMPLOYEE SALARIES, BENEFITS, CLAIMS AND INCENTIVES	
RESPONSIBLE OFFICE	OFFICE OF THE GENERAL MANAGER / HUMAN RESOURCE DIVISION AND FINANCE SERVICES DEPARTMENT	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Payroll Summary for Permanent Employees	FSD-Manager Payroll Officer	General Manager Human Resource Division Manager
Payroll Summary for Non-Permanent Employees	FSD-Manager Payroll Officer	General Manager Human Resource Division Manager
13th Month Pay, Allowances, Bonus, and other Incentives for Permanent Employees	FSD-Manager Payroll Officer	General Manager Human Resource Division Manager
13th Month Pay, Allowances, Bonus, and other Incentives for Non-Permanent Employees	FSD-Manager Payroll Officer	General Manager Human Resource Division Manager
Representation, Rice and Other Allowances	FSD-Manager Payroll Officer	General Manager Human Resource Division Manager

			Monthly Summary of Remittance to SSS (Contributions & Loans), HDMF-PAG-IBIG (Contributions & Loans), & Philhealth Contributions Report	FSD Manager Payroll Officer	General Manager Human Resource Division Manager
			Summary of Loan Remittance to DBP and AKEMPCO	Human Resource Division Manager	General Manager
CONTROL POINTS			CONTROL POINTS		
			1. AKELCO Board Resolution No. 001 Series of 2024-01-05, "A Resolution Amending Board Resolution No. 014 Series of 2003-02-07 "A Resolution Adopting A Policy on Vacation/Sick Leave"		
			2. Republic Act No. 11199: An Act Rationaling and Expanding the Powers and Duties of the Social Security Commission to Ensure the Long-Term Viability of the Social Security System Repealing for the Purpose Republic Act No. 1161 as Amended by Republic Act No. 8282 otherwise known as the Social Security Act of 1997		
			3. Social Security System Circular No. 2023-003 Documentary Requirements for Maternity Benefit		
			4. Social Security System Circular No. 2020-011 Online Filing of Social Security (SS) Sickness Benefit Reimbursement Application through SSS Website		
			5. DOLE Handbook on Workers Statutory Monetary Benefits 2022 Edition		
			6. NEA Memorandum No. 2018-002 dated January 17, 2018		
			7. Article 87 of the Labor Code		
			8. Presidential Decree No. 851 (Rules Implementing the 13th Month Pay Law).		
			9. NEA Memorandum No. 2018-011 dated February 20, 2018.		
			10. NEA Memorandum NO. 2023-030 dated June 20, 2023		

	11. Republic Act No. 11199 or Social Security Act of 2018
	12. Social Security Commission (SSC) Resolution No 751-S 2022 dated November 25, 2022
	13. New SSS Contribution Table 2023 dated April 08, 2023
	14. RA 11223, Philhealth Circular No. 2019-0009 effective December 07, 2019
	15. RA 9679, HDMF Circular No. 274 and Pag-ibig Contribution Table
	16. Pag-ibig Circular No. 448: Modified Guidelines on the Pag-ibig Multipurpose Loan (MPL) Program
	17. MOA with DBP and AKEMPCO

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SUBJECT	PERSONNEL MANAGEMENT	
TOPIC	EMPLOYEES' CLAIMS, LOANS AND GOVERNMENT REMITTANCES	
RESPONSIBLE OFFICE	HUMAN RESOURCE DIVISION AND FINANCE SERVICES DEPARTMENT	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Summary of Deductions to Uniform Allowance	Personnel and Training Assistant	HR Division Manager
Loan Applications for PAG-IBIG Fund, SSS and DBP	Payroll Officer	HR Division Manager / Finance Department Manager / General Manager

Recommended



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SUBJECT	PERSONNEL MANAGEMENT	
TOPIC	EMPLOYEES' CLAIMS, LOANS AND GOVERNMENT REMITTANCES	
RESPONSIBLE OFFICE	OFFICE OF THE GENERAL MANAGER / HUMAN RESOURCE DIVISION AND FINANCE SERVICES DEPARTMENT	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Summary of Deductions to Uniform Allowance	Personnel and Training Assistant	Human Resource Division Manager
Net Uniform Allowance for the Year	Payroll Officer	Human Resource Division Manager
Loan Applications for PAG-IBIG Fund, SSS and DBP	Payroll Officer	Human Resource Division Manager / Finance Department Manager / General Manager
Multi Purpose Loan Application Form (MPLAF)- Pag-ibig	---	Human Resource Division Manager
Certification of Reviewed Loan Application and no pending case (DBP)	---	Human Resource Division Manager

Monthly BIR (1601-C), SSS, Pag-IBIG, Philhealth Remittances	Finance Department Manager	General Manager
Annual Computation of Withholding Tax on Compensation - BIR Form 1604-C	Finance Department Manager	General Manager
Annual Withholding Tax Certificate (BIR Form 2316)		Conforme: Employee Concerned Authorized Agent: General Manager
CONTROL POINTS		
1. Republic Act No. 11199: An Act Rationalizing and Expanding the Powers and Duties of the Social Security Commission to Ensure the Long-Term Viability of the Social Security System Repealing for the Purpose Republic Act No. 1161 as Amended by Republic Act No. 8282 otherwise known as the Social Security Act of 1997		
2. TRAIN LAW (RA 10963)		
3. PAG-IBIG Circular No. 448: Modified Guidelines on the PAG-IBIG Multi-purpose Loan (MPL) Program		
4. Social Security System Circular No. 2020-033-b Revised Schedule of SSS Contributions effective January 2021		

Certification (with salary breakdown and total deductions)	Human Resource Division Manager	General Manager
Monthly BIR (1601-C), SSS, Pag-IBIG, Philhealth Remittances (Contribution and Loans)	Human Resource Division Manager	General Manager
Annual Computation of Withholding Tax on Compensation Annual Information Return- BIR Form 1604-C	Finance Department Manager	General Manager
Alphabetical List Employees (Declared and Certified using BIR Form No.2316)	Payroll Officer	Human Resource Division Manager
Annual Withholding Tax Certificate (BIR Form 2316)	- - -	Conforme: Employee Concerned Authorized Agent: General Manager
CONTROL POINTS		
1. Republic Act No. 11199: An Act Rationalizing and Expanding the Powers and Duties of the Social Security Commission to Ensure the Long-Term Viability of the Social Security System Repealing for the Purpose Republic Act No. 1161 as Amended by Republic Act No. 8282 otherwise known as the Social Security Act of 1997		
2. TRAIN LAW (RA 10963)		
3. PAG-IBIG Circular No. 448: Modified Guidelines on the PAG-IBIG Multi-purpose Loan (MPL) Program		
4. Social Security System Circular No. 2020-033-b Revised Schedule of SSS Contributions effective January 2021		

5. PAG-IBIG Circular No. 2024-006 Schedule of SSS Contributions Effective January 2025

5. PAG-IBIG Circular No. 2024-006 Schedule of SSS Contributions Effective January 2025
6. RA 8282: The Social Security System Law
7. RA 10606: The Philhealth Law
8. RA 7835: The Comprehensive & Integrated Shelter Financing Act of 1994
9. RA 9679: The Home Development Fund Law of 2009

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SUBJECT	PERSONNEL MANAGEMENT	
TOPIC	PERSONNEL PLACEMENT, CONTRACTS AND CERTIFICATIONS	
RESPONSIBLE OFFICE	HUMAN RESOURCE DIVISION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Personnel Requisition Form	HR Division Manager	General Manager
Job Vacancy Posting	HR Division Manager	General Manager
Result of Hiring Process		General Manager
Recommendation for Extension of Probationary Employment	Concerned Department	General Manager
Recommendation for Permanent Employment	Concerned Department	General Manager

Recommended



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SUBJECT	PERSONNEL MANAGEMENT	
TOPIC	PERSONNEL PLACEMENT, CONTRACTS AND CERTIFICATIONS	
RESPONSIBLE OFFICE	OFFICE OF THE GENERAL MANAGER / HUMAN RESOURCE DIVISION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Personnel Requisition Form	Transferred to Common Documents	
Job Vacancy Posting	Human Resource Division Manager	General Manager
Result of Hiring Process for the Position of	Human Resource Division Manager	General Manager
Recommendation for Extension of Probationary Employment	Transferred to Common Documents	
Recommendation for Permanent Employment	Transferred to Common Documents	

Probationary, Regular and Confirmation Contract		General Manager Signed in the Presence of: HR Division Manager Concerned Department Manager
Notice of End of Special Project Employment Contract		HR Division Manager
CONTROL POINTS		
AKELCO Employees Handbook Section 3.0 Employment Status and Records		

Probationary; /Regular and Confirmation-Contract Employment Agreement	Signed in the Presence of: Human Resource Division Manager and Concerned Department Manager	Concerned Employee and General Manager Signed in the Presence of:- Human Resource Division Manager Concerned Department Manager
Compensation and Confirmation Agreement	Human Resource Division Manager	General Manager Conforme: Concerned Employee
Confirmation of Appointment	Initialed by: Human Resource Division Manager	General Manager
Notice of Special Project Employment	Initialed by: Human Resource Division Manager	General Manager
Notice of End of Special Project Employment Contract	- - -	Human Resource Division Manager
CONTROL POINTS		
AKELCO Employees Handbook Section 3.0 Employment Status and Records		

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SUBJECT	PERSONNEL MANAGEMENT	
TOPIC	MEMORANDA AND DISCIPLINARY ACTION	
RESPONSIBLE OFFICE	HUMAN RESOURCE DIVISION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Memorandum for Written Reprimand / Suspension		General Manager
Notice of Termination		General Manager
Memorandum for: a. Officer in Charge (OIC)		
b. Additional Work Assignment		
c. Augmentation		
d. Voluntary Financial Assistance		
e. To excuse		
f. Overtime		
g. Saguibin Activity		

Recommended



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SUBJECT	PERSONNEL MANAGEMENT	
TOPIC	MEMORANDA AND DISCIPLINARY ACTION	
RESPONSIBLE OFFICE	OFFICE OF THE GENERAL MANAGER / HUMAN RESOURCE DIVISION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Memorandum for Written Reprimand / Suspension	Initialed by: Human Resource Division Manager	General Manager
Notice of Termination	Initialed by: Human Resource Division Manager	General Manager
Employees Investigating Committee (EIC) Resolution	Employees Investigating Committee	General Manager
Memorandum for: a. Officer in Charge (OIC)		
b. Additional Work Assignment		
c. Augmentation		
d. Voluntary Financial Assistance		
e. To excuse		
f. Overtime		
g. Saguibin Activity		

h. Travel	General Manager	h. Travel	Initialed by: Human Resource Division Manager	General Manager
i. Return to Original Work Assignment		i. Return to Original Work Assignment		
j. Transfer of Work Assignment		j. Transfer of Work Assignment		
k. Temporary Work Assignment		k. Temporary Work Assignment		
l. Compliance		l. Compliance		
m. Training / Seminar / Orientation		m. Training / Seminar / Orientation		
n. Meeting		n. Meeting		
o. Interview		o. Panel Interview of Applicants		
p. Other Inter-Office Memo		p. Other Inter-Office Memo		
CONTROL POINTS		CONTROL POINTS		
1. Article 292 of Labor Code of the Philippines "Termination by Employer"		1. Article 292 of Labor Code of the Philippines "Termination by Employer"		
2. Article 298 of Labor Code of the Philippines "Closure of Establishment and Reduction of Personnel"		2. Article 298 of Labor Code of the Philippines "Closure of Establishment and Reduction of Personnel"		
3. Article 299 of Labor Code of the Philippines "Disease as Ground for Termination"		3. Article 299 of Labor Code of the Philippines "Disease as Ground for Termination"		
4. Article 300 of Labor of the Philippines "Termination by Employee"		4. Article 300 of Labor of the Philippines "Termination by Employee"		
5. AKELCO Employees Handbook Section 11.0 Disciplinary Actions		5. AKELCO Employees Handbook Section 11.0 Disciplinary Actions		

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SUBJECT	PERSONNEL MANAGEMENT	
TOPIC	PERSONNEL CONCERNS AND REQUESTS	
RESPONSIBLE OFFICE	ALL DEPARTMENTS AND HUMAN RESOURCE DIVISION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Certification for no log-in and log-out	Department Manager	General Manager
Employee's Pass / Request for Undertime		Concerned Department Manager / Division Manager
Filing of Vacation / Sick Leave		Division Manager / Department Manager / General Manager
Certificate of Employment (with Salary)		HR Division Manager
Certificate of Employment (without Salary)		HR Division Manager
CONTROL POINTS		
1. AKELCO Employee's Handbook (Employee Benefitts Program)		

Recommended



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SUBJECT	PERSONNEL MANAGEMENT	
TOPIC	PERSONNEL CONCERNS AND REQUESTS	
RESPONSIBLE OFFICE	ALL DEPARTMENTS AND OFFICE OF THE GENERAL MANAGER / HUMAN RESOURCE DIVISION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Certification for no log-in and log-out	Transferred to Common Documents	
Employee's Pass / Request for Undertime	Transferred to Common Documents	
Filing of Vacation / Sick Leave Leave Application Form	Transferred to Common Documents	
Certificate of Employment (with Salary) and Compensation	---	Human Resource Division Manager
Certificate of Employment (without Salary)	---	Human Resource Division Manager
CONTROL POINTS		
1. AKELCO Employee's Handbook (Employee Benefitts Program)		

2. Office Memorandum 2024-002 (OM2024-002) Leave Application and Approval Reminders

3. Board Resolution No. 001 Series of 2024-01-05, "A Resolution Amending Board Resolution No. 014 Series of 2003-02-07 "A Resolution Adopting A Policy on Vacation/Sick Leave"

2. **AKELCO** Office Memorandum 2024-002 (OM2024-002) Leave Application and Approval Reminders

3. **AKELCO** Board Resolution No. 001 Series of 2024-01-05, "A Resolution Amending Board Resolution No. 014 Series of 2003-02-07 "A Resolution Adopting A Policy on Vacation/Sick Leave"

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SUBJECT	PERSONNEL MANAGEMENT	
TOPIC	RETIREE'S BENEFITS AND CLAIMS	
RESPONSIBLE OFFICE	ALL DEPARTMENTS	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Letter of Intent to Retire		General Manager
Letter of Acceptance (For Retiring Employees)		General Manager
Certificate of Clearance (For Retiring Employees)		All Department Manager, HR Division Manager, Legal Division Manager, General Manager
Computation of Retirement Pay / Separation Pay for Retiring Employee	Finance Department Manager	General Manager
CONTROL POINTS		
1. NEA Approval on Board Resolution No. 124, Series of 2008-11-18, "A Resolution Approving the Revision on Retirement and Gratuity Benefits Approved by NEA Dated August 1995"		

Recommended



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SUBJECT	PERSONNEL MANAGEMENT	
TOPIC	RETIREE'S BENEFITS AND CLAIMS	
RESPONSIBLE OFFICE	ALL DEPARTMENTS AND OFFICE OF THE GENERAL MANAGER / HUMAN RESOURCE DIVISION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Letter of Intent to Retire	Transferred to Common Documents	
Letter of Acceptance (For Retiring Employees)	Human Resource Division Manager	General Manager
Certificate of Clearance (For Retiring Employees)	Transferred to Common Documents	
Computation of Retirement Pay / Separation Pay for Retiring Employee	Finance Department Manager Human Resource Division Manager	General Manager
CONTROL POINTS		
1. NEA Approval on Board Resolution No. 124, Series of 2008-11-18, "A Resolution Approving the Revision on Retirement and Gratuity Benefits Approved by NEA Dated August 1995"		

2. NEA Approval on Board Resolution No. 117, Series of 2023-07-24 "A Resolution Approving the New Computation for the Retirement Plan and the Compensation Package which is under the 2022 Collective bargaining Agreement of Aklan Electric Cooperative, Inc. (AKELCO) and Aklan Electric Cooperative Employee's Union (AKELCEUN).
3. NEA Approval on Board Resolution No. 168 Series of 2024-10-18 "A Resolution Approving the policy on Regular Retirement, Separation Pay, and Voluntary Resignation
4. Article 302 of Labor Code of the Philippines "Retirement Benefits for Employees"

2. NEA Approval on Board Resolution No. 117, Series of 2023-07-24 "A Resolution Approving the New Computation for the Retirement Plan and the Compensation Package which is under the 2022 Collective bargaining Agreement of Aklan Electric Cooperative, Inc. (AKELCO) and Aklan Electric Cooperative Employee's Union (AKELCEUN).
3. NEA Approval on Board Resolution No. 168 Series of 2024-10-18 "A Resolution Approving the policy on Regular Retirement, Separation Pay, and Voluntary Resignation
4. Article 302 of Labor Code of the Philippines "Retirement Benefits for Employees"
5. DOLE Advisory No. 06-2020: Guidelines on the Payment of Final Pay and Issuance of Certificate of Employment
6. Presidential Decree No. 442: Labor Code of the Philippines

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SUBJECT	DOCUMENT ARCHIVE	
TOPIC	RETRIEVAL AND RELEASE OF ARCHIVED DOCUMENTS	
RESPONSIBLE OFFICE	ARCHIVE AND RECORDS / HUMAN RESOURCE DIVISION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Document Request Form (Internal)	HR Division Manager	General Manager
Document Request Form (External)	HR Division Manager	General Manager
Endorsement Form for 201 File	Archive and Records Officer	HRD Manager
Records Inventory and Appraisal		Department / Division Heads
Disposal / Disposition of Records	Department Manager	General Manager
CONTROL POINTS		
1. Republic Act 10173 Data Privacy Act of 2012		
2. Board Resolution No. 091 Series of 2024-06-21, "A Resolution Ratifying and Adopting the Proposed Archive Policy"		

Recommended



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SUBJECT	DOCUMENT ARCHIVE	
TOPIC	RETRIEVAL AND RELEASE OF ARCHIVED DOCUMENTS	
RESPONSIBLE OFFICE	ARCHIVE AND RECORDS / OFFICE OF THE GENERAL MANAGER / HUMAN RESOURCE DIVISION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Document Request Form (Internal)	Transferred to Common Documents	
Document Request Form (External)	Transferred to Common Documents	
Endorsement Form for 201 File	Archive and Records Officer	Human Resource Division Manager
Records Inventory and Appraisal	Transferred to Common Documents	
Disposal / Disposition of Records	Transferred to Common Documents	
CONTROL POINTS		
1. Republic Act 10173 Data Privacy Act of 2012		
2. Board Resolution No. 091 Series of 2024-06-21, "A Resolution Ratifying and Adopting the Proposed Archive Policy"		

A



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SUBJECT	PERSONNEL MANAGEMENT	
TOPIC	PERSONNEL PLACEMENT, CONTRACTS AND CERTIFICATIONS	
RESPONSIBLE OFFICE	HUMAN RESOURCE DIVISION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
CONTROL POINTS		

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SUBJECT	PERSONNEL MANAGEMENT	
TOPIC	PERSONNEL PLACEMENT, CONTRACTS AND CERTIFICATIONS	
RESPONSIBLE OFFICE	OFFICE OF THE GENERAL MANAGER / HUMAN RESOURCE DIVISION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Screening Result of Applicants	Human Resource Division Manager	General Manager
Applicant's Profile	Human Resource Division Manager	General Manager
CONTROL POINTS		

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SUBJECT	TRAINING	
TOPIC	PERSONNEL DEVELOPMENT	
RESPONSIBLE OFFICE	HUMAN RESOURCE DIVISION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
CONTROL POINTS		

Recommended



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SUBJECT	TRAINING	
TOPIC	PERSONNEL DEVELOPMENT	
RESPONSIBLE OFFICE	OFFICE OF THE GENERAL MANAGER / HUMAN RESOURCE DIVISION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Annual Training Plan	Human Resource Division Manager	General Manager
Training Schedule	Training Specialist	Human Resource Division Manager
Monthly Training Report	Training Specialist	Human Resource Division Manager
Training Design	Training Specialist	Human Resource Division Manager
Training Agreement	- - -	General Manager and Third Party Training Provider
Certificate of Appreciation	- - -	General Manager
Certificate of Participation	Human Resource Division Manager	General Manager
CONTROL POINTS		

A



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SUBJECT	REPORTORIAL REQUIREMENTS	
TOPIC	PERSONNEL RELATED REPORTS	
RESPONSIBLE OFFICE	HUMAN RESOURCE DIVISION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
CONTROL POINTS		

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SUBJECT	REPORTORIAL REQUIREMENTS	
TOPIC	PERSONNEL RELATED REPORTS	
RESPONSIBLE OFFICE	OFFICE OF THE GENERAL MANAGER / HUMAN RESOURCE DIVISION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Monthly Plantilla	Personnel and Training Assistant	Human Resource Division Manager
Monthly Report on Number of Employees	Personnel and Training Assistant	Human Resource Division Manager
Annual Medical Report	Coop Nurse	General Manager
Employer's Work Accident/ Illness Report	Safety Specialist	General Manager
CONTROL POINTS		
Labor Advisory No. 07, Series of 2022: Employer's Work Accident Illness Report (WAIR)		

A



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SUBJECT	FINANCE	
TOPIC	CREDIT CARD USE	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD) / ACCOUNTING DIVISION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Credit Card Usage Report - HR Division	FSD Manager with initial of Accounting Division Manager	General Manager
CONTROL POINTS		
1. Republic Act 10173 Data Privacy Act of 2012		
2. Board Resolution No. 091 Series of 2024-06-21, "A Resolution Ratifying and Adopting the Proposed Archive Policy"		

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SUBJECT	FINANCE OPERATIONS	
TOPIC	CREDIT CARD USE	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD) / ACCOUNTING DIVISION / OFFICE OF THE GENERAL MANAGER / HUMAN RESOURCE DIVISION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Credit Card Usage Report - HR Division	FSD Manager with initial of Accounting Division Manager Human Resource Division Manager	General Manager
CONTROL POINTS		
1. Republic Act 10173 Data Privacy Act of 2012		
2. AKELCO Board Resolution No. 091 Series of 2024-06-21, "A Resolution Ratifying and Adopting the Proposed Archive Policy"		
3. AKELCO Board Resolution No. 173 Series of 2024-11-05, Credit Card Usage Policy		

Transferred from FSD

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SUBJECT	COMPLIANCES	
TOPIC	REPORTING REQUIREMENTS	
RESPONSIBLE OFFICE	CORPORATE PLANNING DIVISION (CPD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Network Service Provider's Monthly Customer Information Report (NSP Reportorial Form 1)	CPD Manager	General Manager
Transmittal Letter for Network Service Provider's Monthly Customer Information Report (NSP Reportorial Form 1)		General Manager with initial of CPD Manager
Network Service Provider's Semi-Annual Switching Compliance Report (NSP Reportorial Form 1)	CPD Manager	General Manager

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SUBJECT	COMPLIANCES	
TOPIC	REPORTING REQUIREMENTS	
RESPONSIBLE OFFICE	OFFICE OF THE GENERAL MANAGER / CORPORATE PLANNING DIVISION (CPD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Network Service Provider's Monthly Customer Information Report (NSP Reportorial Form 1)	Reviewed by: Corporate Planning Division Manager	Noted by: General Manager
Transmittal Letter for Network Service Provider's Monthly Customer Information Report (NSP Reportorial Form 1)	For Deletion - Already included in Transmittal Letter (for the Reportorial Requirements)	
Network Service Provider's Semi-Annual Switching Compliance Report (NSP Reportorial Form 1)	Reviewed by: Corporate Planning Division Manager	Noted by: General Manager
Supplier of Last Resort's Quarterly Reportorial Requirements (SOLR Reportorial Form 1)	Reviewed by: Corporate Planning Division Manager	Noted by: General Manager

			Demand and Supply Assessment Report (Annual)	Reviewed by: Corporate Planning Division Manager	Noted by: General Manager
			- List of High Voltage Customers		
			- List of Eligible Customers		
			- Contracted Power Supply	Reviewed by: Corporate Planning Division Manager	Certified True and Correct: General Manager
Uniform Reportorial Requirement (URR) Compliance		Certified True and Correct: General Manager	Uniform Reportorial Requirement (URR) Compliance		
			1. Generation Data		
			2. Transmission Data		
			3. System Loss and Statistical Data		
			4. Lifeline Data		
			5. Senior Citizen Data		
			6. Actual Implemented Rates		
			7. Actual Implemented Lifeline		
			8. Actual Implemented Senior		
			9. OU Summary		
			10. Generation Rate (GR) Calculation		
			11. Transmission Rate (TR) Calculation		
			12. System Loss Rate (SLR) Calculation		

			13. Lifeline Subsidy (LS) Calculation		
			14. Senior Citizen Subsidy Calculation		
			15. Monitoring of Approved Adjustments		
			16. Other Documents		
Reportorial Requirements for Distribution Utilities on RCOA Implementation	CPD Manager	General Manager	Reportorial Requirements for Distribution Utilities on Retail Competition and Open Access (RCOA) Implementation - Distribution Utilities' Compliance Form (Annex B)	CPD Manager Corporate Planning Specialist	General Manager Corporate Planning Division Manager
			DU Form 1 - Affidavit of Capacity and Energy Allocations by Distribution Utility (DU)	- - -	Affiant: General Manager
Renewable Portfolio Standards (RPS) Requirement and Compliance Form		General Manager	Renewable Portfolio Standards (RPS) Requirement and Compliance Form	Reviewed by: Corporate Planning Division Manager	General Manager
RE Market Facility Registration Form		Certified True and Correct: General Manager	Renewable Energy Market (REM) Facility Registration Form	- - -	Certified True and Correct: General Manager
Annual Report (ERC Form DU - A01)		General Manager	Annual Report (ERC Form DU - A01)	- - -	General Manager
Net Metering Summary (Monthly)	CPD Manager	General Manager	Net Metering End-Users Summary (Monthly)	Corporate Planning Division Manager	General Manager
Net Metering Summary (Semi-Annual)	CPD Manager	General Manager	Net Metering End-Users Summary (Semi-Annual)	Corporate Planning Division Manager	General Manager

Alternate Billing Required by DOE for Qualified End-User and Contestable Consumers		CPD Manager
Transmittal Letter for the Alternate Billing of Qualified GEOP End-User and Contestable Consumers		General Manager
Embedded Generator Report, Self-Generation Facility (SGF) Management Report and Distributed Energy Resources (DER) Management Report in Compliance with ERC Resolution No. 17 Series of 2023		General Manager
Preferential Rate		General Manager with initial of CPD Manager

Alternate Billing Required by DOE for Qualified End-User and Contestable Consumers	Corporate Planning Specialist	Corporate Planning Division Manager
Transmittal Letter for the Alternate Billing of Qualified GEOP End-User and Contestable Consumers	For Deletion - Already included in Transmittal Letter (for the Reportorial Requirements)	
Distribution Utility Embedded Generator Report (Annual), Self-Generation Facility (SGF) Management Report and Distributed Energy Resources (DER) Management Report in Compliance with ERC Resolution No. 17 Series of 2023	Reviewed by: Corporate Planning Division Manager	General Manager
Distribution Utility Self-Generation Facility (SGF) Management Report (Annual)	Reviewed by: Corporate Planning Division Manager	General Manager
Distribution Utility Distributed Energy Resources (DER) Management Report (Annual)	Reviewed by: Corporate Planning Division Manager	General Manager
Preferential Rate	Initialed by: Corporate Planning Division Manager	General Manager with initial of CPD Manager
Tariff Glide Path (TGP)	Corporate Planning Division Manager	General Manager

Transmittals (for the Reportorial Requirements)		General Manager with initial of CPD Manager
Transmittals (for the Reportorial Requirements)		
Other Requested Reports (NEA, DOE, ERC and other CPD related concerns)	CPD Manager	General Manager
CONTROL POINTS		
1. ERC Resolution No. 24 series of 2011 - A Resolution Adopting the Revised Uniform Reportorial Requirement (URR) by all Distribution Utilites		
2. Republic Act No. 9136 - The Department of Energy Act of 1902		
3. ERC Resolution No. 08, Series of 2021 - A Resolution Adopting the Rules for the Green Energy Option Program (GEOP)		
4 ERC Resolution No. 12, series of 2020 - A Resolution Prescribing the Timeline for the Implementation of Retail Competition and Open Access (RCOA)		

Data Entry Template (DET):		
1. Power Supply Report	Corporate Planning Division Manager	General Manager
2. Power Supplier Report		
3. NGCP Bill		
Metering Installation Registration Form (MIRF)	- - -	General Manager
Transmittals Letter (for the Reportorial Requirements)	Initialed by: Corporate Planning Division Manager	General Manager with initial of CPD Manager
Transmittals Letter (for ERC Reportorial Requirements)	Initialed by: Regulatory Compliance Officer	General Manager
Other Requested Reports (NEA, DOE, ERC and other CPD related concerns)	Corporate Planning Division Manager	General Manager
CONTROL POINTS		
1. ERC Resolution No. 24 series of 2011 - A Resolution Adopting the Revised Uniform Reportorial Requirement (URR) by all Distribution Utilites		
2. Republic Act No. 9136 - The Department of Energy Act of 1902		
3. ERC Resolution No. 08, Series of 2021 - A Resolution Adopting the Rules for the Green Energy Option Program (GEOP)		
4 ERC Resolution No. 12, series of 2020 - A Resolution Prescribing the Timeline for the Implementation of Retail Competition and Open Access (RCOA)		

5. DOE DC 2015-04-0002 - Directing All Generation Companies, Distribution Utilities and Independent Power Producer Administrators to submit to the Department of Energy Reportorial Requirements and other Pertinent Data as may be required for the formulation of the Power Supply and Demand Forecasts of the Power Development Plan	5. DOE DC 2015-04-0002 - Directing All Generation Companies, Distribution Utilities and Independent Power Producer Administrators to submit to the Department of Energy Reportorial Requirements and other Pertinent Data as may be required for the formulation of the Power Supply and Demand Forecasts of the Power Development Plan
6. DOE DC 2016-02-0003- Adopting and Prescribing the Policy for the Competitive Selection Process in the Procurement by the Distribution Utilities of Power Supply Agreement for the Captive Market	6. DOE DC 2016-02-0003- Adopting and Prescribing the Policy for the Competitive Selection Process in the Procurement by the Distribution Utilities of Power Supply Agreement for the Captive Market
7. DOE Advisory 2022 on Renewable Portfolio Standard	7. DOE Advisory 2022 on Renewable Portfolio Standard
8. DOE DC2017-12-0015- Promulgating the Rules and Guidelines Governing the Establishments of the Renewable Portfolio Standards for On-Grid Areas	8. DOE DC2017-12-0015- Promulgating the Rules and Guidelines Governing the Establishments of the Renewable Portfolio Standards for On-Grid Areas
9. ERC Resolution No. 06, Series of 2019 - A Resolution Adopting the Amendments to the Rules Enabling the Net Metering Program for Renewable Energy	9. ERC Resolution No. 06, Series of 2019 - A Resolution Adopting the Amendments to the Rules Enabling the Net Metering Program for Renewable Energy
10. ERC Resolution No. 17, Series of 2023 - A Resolution Adopting the 2023 Revised Rules for the Issuance of Certificate of Compliance for Generation Facilities	10. ERC Resolution No. 17, Series of 2023 - A Resolution Adopting the 2023 Revised Rules for the Issuance of Certificate of Compliance for Generation Facilities
11. ERC Resolution No. 23, Series of 2007 - A Resolution Adopting the Policy that the Grant of Preferential Rates to Qualified Customers shall be considered as Management Prerogatives	11. ERC Resolution No. 23, Series of 2007 - A Resolution Adopting the Policy that the Grant of Preferential Rates to Qualified Customers shall be considered as Management Prerogatives
12. ERC Resolution No. 14, Series of 2022- A Resolution Adopting the Revised Rules Covering the Automatic Cost Adjustment and True-Up Mechanisms and Corresponding Confirmation Process for Distribution Utilities	12. ERC Resolution No. 14, Series of 2022- A Resolution Adopting the Revised Rules Covering the Automatic Cost Adjustment and True-Up Mechanisms and Corresponding Confirmation Process for Distribution Utilities
13. ERC Resolution No. 13 Series of 2024 - A Resolution Adopting the Omnibus Rules for the Customer Choice Programs in the Retail Market	13. ERC Resolution No. 13 Series of 2024 - A Resolution Adopting the Omnibus Rules for the Customer Choice Programs in the Retail Market
	14. ERC Resolution No. 13, series of 2025: A Resolution Providing for the Guidelines Establishing an Enhanced Mandatory Regulatory Education Program (EMREP) and Providing Qualifications, Functions, and Certification of Regulatory Compliance Officers (RCOs)

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SUBJECT	PLANNING	
TOPIC	FINANCIAL PLANNING AND COMPLIANCE	
RESPONSIBLE OFFICE	ALL DEPARTMENTS	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Enhanced Integrated Planning Model (EICPM)	All Department Managers	Submitted by: General Manager
Biennial Workplan	All Department Managers	General Manager (subject for approval of BOD and NEA)
Capital Expenditure Plan (5-year Workplan)	All Department Managers	General Manager (subject for approval of BOD and ERC)
Power Supply Procurement Plan	CPD Manager	General Manager endorsed to the Board of Approval

Recommended



MANUAL OF APPROVALS

1st Edition

SUBJECT	PLANNING	
TOPIC	FINANCIAL PLANNING AND COMPLIANCE	
RESPONSIBLE OFFICE	ALL DEPARTMENTS	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Enhanced Integrated Planning Model (EICPM)	Engineering Department Manager, Finance Services Manager, Institutional Services Department, and Corporate Planning Division Manager	Submitted by:- General Manager
Biennial Workplan	For Deletion - Form part in e-ICPM	
Capital Expenditure Plan (5-year Workplan)	Transferred to Engineering Department	
Power Supply Procurement Plan	Corporate Planning Division Manager	General Manager (endorsed to the subject for Board of Approval)

Strategic Planning	Executive Committee	General Manager
CONTROL POINTS		
1. ERC Resolution No. 26, Series of 2009 - Resolution Amending the Rules for Approval of Regulated Entities Capital Expenditure Projects		
2. ERC Resolution No. 20, Series of 2011 - A Resolution Adopting the Revised Timelines for the Filing of the Multi-		
3. NEA Regulatory Advisory No. 2023-003 - Submission of the Multi-Year Capital Expenditure (CAPEX) Application		
4. NEA Memorandum No. 2017-019 - Revised Procurement Guidelines and Simplified Bidding Procedures for Electric Cooperatives IRR-RA10531 (2017)		
5. DOE DC 2015-04-0002 - Directing All Generation Companies, Distribution Utilities and Independent Power Producer Administrators to submit to the Department of Energy Reportorial Requirements and other Pertinent Data as may be required for the formulation of the Power Supply and Demand Forecasts of the Power Development Plan		

Strategic Planning Summary Report	Reviewed by: Executive Management Committee	Noted by: General Manager
Computation of Over Under Recoveries / Proposed Refund/Collect Scheme	Corporate Planning Division Manager	General Manager
Verification and Certification of Non-Forum Shopping	- - -	Affiant: General Manager
CONTROL POINTS		
1. ERC Resolution No. 26, Series of 2009 - Resolution Amending the Rules for Approval of Regulated Entities Capital Expenditure Projects		
2. ERC Resolution No. 20, Series of 2011 - A Resolution Adopting the Revised Timelines for the Filing of the Multi-Year Capital Expenditure (CAPEX) Applications Of Electric Cooperative Prescribed In Section 6.2 (Transitory Provision) Of The Amended Rules For The Approval Of Regulated Entities' Capital Expenditure Projects		
3. NEA Regulatory Advisory No. 2023-003 - Submission of the Multi-Year Capital Expenditure (CAPEX) Application		
4. NEA Memorandum No. 2017-019 - Revised Procurement Guidelines and Simplified Bidding Procedures for Electric Cooperatives IRR-RA10531 (2017)		
5. DOE DC 2015-04-0002 - Directing All Generation Companies, Distribution Utilities and Independent Power Producer Administrators to submit to the Department of Energy Reportorial Requirements and other Pertinent Data as may be required for the fomulation of the Power Supply and Demand Forecasts of the Power Development Plan		

Drafted



MANUAL OF APPROVALS

1st Edition - February 2025

SUBJECT	UNBUNDLED RATE COMPUTATION AND BILLING	
TOPIC	REVENUE AND REGULATORY COMPLIANCES	
RESPONSIBLE OFFICE	CORPORATE PLANNING DIVISION (CPD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Unbundled Rates for Member-Consumer's Billing Month	CPD Manager	General Manager
Breakdown of Generation Charge (AKELCO Website Posting)	CPD Manager	General Manager
Calculation Sheet for Power Bill Capping (PPC New Washington)	CPD Manager	General Manager
CONTROL POINTS		
1. ERC Resolution No. 24 series of 2011 - A Resolution Adopting the Revised Uniform Reportorial Requirement (URR) by all Distribution Utilities		
2 Republic Act No. 9136 - The Department of Energy Act of 1992		

Recommended



MANUAL OF APPROVALS

1st Edition

SUBJECT	UNBUNDLED RATE COMPUTATION AND BILLING	
TOPIC	REVENUE AND REGULATORY COMPLIANCES	
RESPONSIBLE OFFICE	OFFICE OF THE GENERAL MANAGER / CORPORATE PLANNING DIVISION (CPD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Unbundled Rates for Member-Consumer's Billing Month	Corporate Planning Division Manager	General Manager
Breakdown of Generation Charge (AKELCO Website Posting)	Corporate Planning Division Manager	General Manager
Calculation Sheet for Power Bill Capping (PPC New Washington)	Corporate Planning Division Manager and Engineering Department Manager	General Manager
CONTROL POINTS		
1. ERC Resolution No. 24 series of 2011 - A Resolution Adopting the Revised Uniform Reportorial Requirement (URR) by all Distribution Utilities		
2 Republic Act No. 9136 - The Department of Energy Act of 1992		

3. ERC Resolution No. 14, Series of 2022 - A Resolution Adopting the
Revised
Rules Governing the Automatic Cost Adjustment and True-Up Mechanisms
and Corresponding Confirmation Process for Distribution Utilities

3. ERC Resolution No. 14, Series of 2022 - A Resolution Adopting the
Revised
Rules Governing the Automatic Cost Adjustment and True-Up Mechanisms
and Corresponding Confirmation Process for Distribution Utilities

Drafted



MANUAL OF APPROVALS

1st Edition - February 2025

SUBJECT	INFORMATION TECHNOLOGY	
TOPIC	MAINTENANCE OF IT INFRASTRUCTURE AND SYSTEM REQUESTS	
RESPONSIBLE OFFICE	MANAGEMENT INFORMATION AND COMMUNICATION SYSTEM (MICS) DIVISION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
IT Related Incident Report	MICS Division Manager	General Manager
IT Services Request Form	Concerned Division Manager or Department Manager	MICS Division Manager

Recommended



MANUAL OF APPROVALS

1st Edition

SUBJECT	INFORMATION TECHNOLOGY	
TOPIC	MAINTENANCE OF IT INFRASTRUCTURE AND SYSTEM REQUESTS	
RESPONSIBLE OFFICE	OFFICE OF THE GENERAL MANAGER / MANAGEMENT INFORMATION AND COMMUNICATION SYSTEM (MICS) DIVISION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Preventive Maintenance Schedule of IT Hardware and Peripherals	Management Information and Communication System Division Manager	General Manager
IT Related Incident Report	Management Information and Communication System Division Manager	General Manager
IT Services Request Form	Transferred to Common Documents	
IT Services Request Summary Report	Management Information and Communication System Division Manager	General Manager

Certification for Disposal of Non Operational IT Equipment	Chief System Analyst	MICS Division Manager
Summary of Aging of Consumer Accounts	Finance Department Manager	Acting General Manager
Web Posting Request Form for Posting of:	Concerned Division Manager or Department Manager	Acting General Manager
1. Rates and Breakdown of Generation Charge		
2. BAC Publication		
3. Other Monthly Updates / Information		
CONTROL POINTS		
1. Republic Act No. 10844 - Department of Information and Communications Technology / Act of 2015		
2. Republic Act No. 10173 - Data Privacy Act of 2012		

Request Letter for CCTV Footages (External)	---	General Manager
Certification for Disposal of Non Operational IT Equipment	Computer Technician / Chief System Analyst	Management Information and Communication System Division Manager
Summary of Aging of Consumer Accounts (system generated by MICS)	Finance Services Department Manager	Acting General Manager
Web Posting Request Form for Posting of:	Transferred to Common Documents	
1. Rates and Breakdown of Generation Charge		
2. BAC Publication		
3. Other Monthly Updates / Information		
CONTROL POINTS		
1. Republic Act No. 10844 - Department of Information and Communications Technology / Act of 2015		
2. Republic Act No. 10173 - Data Privacy Act of 2012		

Drafted



MANUAL OF APPROVALS

1st Edition - February 2025

SUBJECT	INFORMATION TECHNOLOGY	
TOPIC	INFORMATION SYSTEM ASSET DEVELOPMENT	
RESPONSIBLE OFFICE	MANAGEMENT INFORMATION AND COMMUNICATION SYSTEM (MICS) DIVISION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
IT Asset Management Record	Chief System Analyst	MICS Division Manager
IT Development Project Proposal	MICS Division Manager	General Manager
ICT Related Trainings	MICS Division Manager	General Manager

Recommended



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1st Edition

SUBJECT	INFORMATION TECHNOLOGY	
TOPIC	INFORMATION SYSTEM ASSET DEVELOPMENT	
RESPONSIBLE OFFICE	OFFICE OF THE GENERAL MANAGER / MANAGEMENT INFORMATION AND COMMUNICATION SYSTEM (MICS) DIVISION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Information Technology (IT) Asset Management Record (Inventory Report)	Reviewed by: Chief System Analyst Management Information and Communication System Division Manager	Noted by:- MICS Division Manager General Manager
Information Technology (IT) Development Project Proposal	Management Information and Communication System Division Manager	General Manager
Information and Communications Technology (ICT) Related Trainings	Management Information and Communication System Division Manager	General Manager

CONTROL POINTS		
1. Republic Act No. 10844 - Department of Information and Communications Technology Act of 2015		
2. Republic Act No. 10173 - Data Privacy Act of 2012		

Management Information and Communication System (MICS) Accomplishment Report	Management Information and Communication System Division Manager	General Manager
CONTROL POINTS		
1. Republic Act No. 10844 - Department of Information and Communications Technology Act of 2015		
2. Republic Act No. 10173 - Data Privacy Act of 2012		

Drafted



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SUBJECT		
TOPIC		
RESPONSIBLE OFFICE	MANAGEMENT INFORMATION AND COMMUNICATION SYSTEM (MICS) DIVISION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Initial Masterlist of Voters (Per Barangay / Per Municipality)	Database Administrator	MICS Division Manager
CONTROL POINTS		

Recommended



MANUAL OF APPROVALS

1st Edition

SUBJECT	ANNUAL GENERAL MEMBERSHIP ASSEMBLY	
TOPIC	MASTERLIST OF VOTERS	
RESPONSIBLE OFFICE	OFFICE OF THE GENERAL MANAGER / MANAGEMENT INFORMATION AND COMMUNICATION SYSTEM (MICS) DIVISION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Initial Masterlist of Voters (Per Barangay / Per Municipality)	Database Administrator	Management Information and Communication System Division Manager
CONTROL POINTS		

Drafted



MANUAL OF APPROVALS

1st Edition - February 2025

SUBJECT	INTERNAL AUDITING	
TOPIC	PRE AND POST AUDITS	
RESPONSIBLE OFFICE	INTERNAL AUDIT DIVISION (IAD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Spot Cash Count Sheets (Collections)	Verified by: Financial Audit Staff Acknowledged by: Teller Witnessed by: Area Manager	Financial Audit Section Head
Revolving Fund / Petty Cash Count Sheet	Verified by: Financial Audit Staff Acknowledged by: Teller Witnessed by: Area Manager	Financial Audit Section Head

Recommended



MANUAL OF APPROVALS

1st Edition

SUBJECT	INTERNAL AUDITING	
TOPIC	PRE AND POST AUDITS	
RESPONSIBLE OFFICE	OFFICE OF THE GENERAL MANAGER / INTERNAL AUDIT DIVISION (IAD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Spot Cash Count Sheets (Collections)	Verified Audited by: Financial Audit Staff Acknowledged by:- Teller Witnessed by:- Area Manager	Financial Audit Section Head
Revolving Fund / Petty Cash Count Sheet	Verified Audited by: Financial Audit Staff Acknowledged by:- Teller Witnessed by:- Area Manager	Financial Audit Section Head

Change Fund Count Sheet	<p>Verified by: Financial Audit Staff</p> <p>Acknowledged by: Teller</p> <p>Witnessed by: Area Manager</p>	Financial Audit Section Head
Pre-Audit of Petty Cash and Revolving Fund Replenishment Report	<p>Verified by: Financial Audit Staff</p>	Area Manager / Area Engineer
Pre-Audit of Parent Implementer's Billing Statements	<p>Verified by: Technical Audit Staff / Financial Audit Staff</p>	
Pre-Audit of Statement of Accounts / Billing Statements of Accredited Gas Stations	<p>Verified by: Financial Audit Staff</p>	
Pre-Audit of Billing Statement of Security Services	<p>Verified by: Financial Audit Staff</p>	
Pre-Audit of Liquidation Report	<p>Verified by: Audit Division Manager with initial of Financial Audit Staff</p> <p>Recommended by: Finance Dept. Manager</p>	General Manager
Audit Checklist	<p>Verified by: Internal Audit Section Heads</p>	Internal Audit Division Manager
Certification of Completion (Clearing Lines)	<p>Verified by: Technical Audit Section Head</p>	General Manager

Change Fund Count Sheet	<p>Verified Audited by: Financial Audit Staff</p> <p>Acknowledged by:- Teller</p> <p>Witnessed by:- Area Manager</p>	Financial Audit Section Head
Pre-Audit of Petty Cash and Revolving Fund Replenishment Report	For Deletion - same as Summary of Petty Cash under Commercial Operations Department	
Pre-Audit of Parent Implementer's Billing Statements	For Deletion - pre-audit to apply on Check Voucher	
Pre-Audit of Statement of Accounts / Billing Statements of Accredited Gas Stations	For Deletion - pre-audit to apply on Check Voucher	
Pre-Audit of Billing Statement of Security Services	For Deletion - pre-audit to apply on Check Voucher	
Pre-Audit of Liquidation Report	<p>Recommended by: Finance Services Dept. Manager</p> <p>Verified Audited by: Audit Division Manager with initial of Financial Audit Staff</p>	General Manager
Audit Checklist	Transferred to another page	
Certification of Completion (Clearing Lines)	Transferred to Engineering Department	

CONTROL POINTS
1. Board Resolution No. 144 Series of 2023-09-22,"Amended Guidelines and Procedures for the Conduct of Teller and Deposit of Collections
2. Board Resolution No. 116 Series of 2018-10-01, "Policies, Guidelines and Procedures on the Grant and Consumption of Fuel of the Cooperative"
3. Contract of Services between AKELCO and Parent Implementer
4. Memorandum Reference No. COD-2022-01-33, "Policy in the Implementation of 48-hour Notice of Disconnection and Disconnection Order
5. Board Resolution No. 187 Series of 2023-12-01," Process Flow in Accepting Past Due Bill by the Parent Collectors"
6. Contract of Services between AKELCO and Parent Collector
7. Contract of Security Services between AKELCO and Security Agency
8. Board Resolution No. 005 Series of 2022-01-07, 'Revised Procedure in Processing Requisition Voucher of the Cooperative
9. Board Resolution No. 161 Series of 2024-10-18, "Policy, Guidelines and Procedures on the Grant, Utilization and Liquidation of Cash Advances"
10. Board Resolution No. 022 Series of 2024-02-16, "Procurement Policy" and Office Memorandum No. 2024-33, "Implementation of Procurement Policy
11. IRR of RA 11361 or Anti-Obstruction of Power Line Act.
12. NEA Engineering Bulletin 1993 Edition

CONTROL POINTS
1. AKELCO Board Resolution No. 144 Series of 2023-09-22,"Amended Guidelines and Procedures for the Conduct of Teller and Deposit of Collections
2. AKELCO Board Resolution No. 116 Series of 2018-10-01, "Policies, Guidelines and Procedures on the Grant and Consumption of Fuel of the Cooperative"
3. Contract of Services between AKELCO and Parent Implementer
4. Memorandum Reference No. COD-2022-01-33, "Policy in the Implementation of 48-hour Notice of Disconnection and Disconnection Order
5. AKELCO Board Resolution No. 187 Series of 2023-12-01," Process Flow in Accepting Past Due Bill by the Parent Collectors"
6. Contract of Services between AKELCO and Parent Collector
7. Contract of Security Services between AKELCO and Security Agency
8. AKELCO Board Resolution No. 005 Series of 2022-01-07, 'Revised Procedure in Processing Requisition Voucher of the Cooperative
9. AKELCO Board Resolution No. 161 Series of 2024-10-18, "Policy, Guidelines and Procedures on the Grant, Utilization and Liquidation of Cash Advances"
10. AKELCO Board Resolution No. 022 Series of 2024-02-16, "Procurement Policy" and Office Memorandum No. 2024-33, "Implementation of Procurement Policy
11. IRR of RA 11361 or Anti-Obstruction of Power Line Act.
12. NEA Engineering Bulletin 1993 Edition

Drafted



MANUAL OF APPROVALS

1st Edition - February 2025

SUBJECT	AUDIT REPORTS	
TOPIC	INTERNAL AUDIT	
RESPONSIBLE OFFICE	INTERNAL AUDIT DIVISION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Audit Plan	Internal Audit Section Heads	Internal Audit Division Manager
Audit Checklist	Verified by: Internal Audit Section Heads	Internal Audit Division Manager

Recommended



MANUAL OF APPROVALS

1st Edition

SUBJECT	AUDIT REPORTS	
TOPIC	INTERNAL AUDIT	
RESPONSIBLE OFFICE	OFFICE OF THE GENERAL MANAGER / INTERNAL AUDIT DIVISION (IAD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Internal Audit Charter	Audit Division Manager	General Manager (subject for Board Approval)
Annual Audit Program	Financial Audit Section Head and Technical Auditor	Audit Division Manager
Audit Plan	Internal Financial Audit Section Heads and Technical Auditor	Internal Audit Division Manager
Audit Checklist	Verified Checked by: Internal Financial Audit Section Heads and Technical Auditor	Internal Audit Division Manager
Audit Query Memorandum	Initialed by: Financial Audit Section Head and Technical Auditor	Audit Division Manager

Technical Audit Report	Technical Audit Section Head	Internal Audit Division Manager
Financial Audit Report	Financial Audit Section Head	Internal Audit Division Manager
Audit Rejoinder	Financial Audit and Technical Audit Section Head	Internal Audit Division Manager
CONTROL POINTS		
Board Resolution No. 148 Series of 2015-11-12, "A Resolution Approving and Adopting the Proposed Audit Manual of AKELCO		

Audit Advisory	Financial Audit Section Head/ Technical Auditor	Audit Division Manager
Technical Audit Report	Transferred to another page	
Financial Audit Report	Transferred to another page	
Audit Rejoinder	Financial Audit Section Head and / Technical Auditor Section Head	Internal Audit Division Manager
Executive Summary	Initialed by: Financial Audit Section Head and Technical Auditor	Audit Division Manager
Audit Report Monitoring	Financial Audit Section Head/ Technical Auditor	Audit Division Manager
CONTROL POINTS		
Board Resolution No. 148 Series of 2015-11-12, "A Resolution Approving and Adopting the Proposed Audit Manual of AKELCO		

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1st Edition - February 2025

SUBJECT		
TOPIC		
RESPONSIBLE OFFICE		
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Technical Audit Report	Technical Audit Section Head	Internal Audit Division Manager
CONTROL POINTS		

Recommended



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SUBJECT	AUDIT REPORTS	
TOPIC	TECHNICAL AUDIT	
RESPONSIBLE OFFICE	OFFICE OF THE GENERAL MANAGER / INTERNAL AUDIT DIVISION (IAD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Audit Report on Clearing of Lines	Technical Auditor	Audit Division Manager
Audit Report on the Distribution Development Plan Accomplishments	Technical Auditor	Audit Division Manager
Audit Report on the Physical Inventory	Technical Auditor	Audit Division Manager
Random Verification of Disconnected Consumers	Technical Auditor	Audit Division Manager
Random Meter Reading Report	Technical Auditor	Audit Division Manager
Audit Report on the Construction of Lines	Technical Auditor	Audit Division Manager
Audit of Distribution Transformer	Technical Auditor	Audit Division Manager
Other Technical Audit Reports	Technical Auditor Section Head	Internal Audit Division Manager
CONTROL POINTS		

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SUBJECT		
TOPIC		
RESPONSIBLE OFFICE		
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Financial Audit Report	Financial Audit Section Head	Internal Audit Division Manager
CONTROL POINTS		

Recommended



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SUBJECT	AUDIT REPORTS	
TOPIC	FINANCIAL AUDIT	
RESPONSIBLE OFFICE	OFFICE OF THE GENERAL MANAGER - INTERNAL AUDIT DIVISION (IAD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Notice of Disallowance	Financial Audit Section Head	Audit Division Manager
Audit Report on Disbursement of Funds	Financial Audit Section Head	Audit Division Manager
Audit Report on the Financial Reports	Financial Audit Section Head	Audit Division Manager
Audit Report on Payroll Computations and Deductions	Financial Audit Section Head	Audit Division Manager
Audit Report on Procurement of Materials and Equipment	Financial Audit Section Head	Audit Division Manager
Audit Report on Budget Utilization	Financial Audit Section Head	Audit Division Manager
Other Financial Audit Reports	Financial Audit Section Head	Internal Audit Division Manager
CONTROL POINTS		

Drafted



MANUAL OF APPROVALS

1st Edition - February 2025

SUBJECT	SPECIAL OPERATION TASK GROUP	
TOPIC	REPORTS AND PROMISSORY NOTES	
RESPONSIBLE OFFICE	LEGAL DIVISION AND INSTITUTIONAL SERVICES DEPARTMENT	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Notice of Apprehension		Attested by: Officer of the Law Received by: Name of MCO
Statement of Account (Computation of Surcharge and Differential Billing)	Legal Division Manager	Institutional Services Department (ISD) Manager

Recommended



MANUAL OF APPROVALS

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SUBJECT	SPECIAL OPERATION TASK GROUP	
TOPIC	REPORTS AND PROMISSORY NOTES	
RESPONSIBLE OFFICE	OFFICE OF THE GENERAL MANAGER / LEGAL DIVISION AND INSTITUTIONAL SERVICES DEPARTMENT	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Notice of Apprehension	- - -	Attested by:- Officer of the Law Received by:- Name of MCO Noted by: Legal Division Manager
Notice of Disconnected/ Confiscated Kilowatthour Meter	Legal Division Manager	General Manager
Statement of Account (Computation of Surcharge and Differential Billing)	Legal Division Manager	Institutional Services- Department (ISD)- Manager General Manager

Promissory Note for Differential Billing	Legal Division Manager	Institutional Services Department (ISD) Manager
Recovered Energy	Legal Division Manager	Institutional Services Department (ISD) Manager
CONTROL POINTS		
Republic Act 7832 - Anti-Pilferage Act		

Promissory Note for Differential Billing	Legal Division Manager	Institutional Services Department (ISD) Manager General Manager
Compromise Agreement with Promissory Note	- - -	Legal Division Manager, General Manager, and Consumer
Recovered Energy Settled Apprehended Consumers (Monthly)	Legal Division Manager	Institutional Services Department (ISD) Manager General Manager
CONTROL POINTS		
Republic Act 7832 - Anti-Pilferage Act		

Drafted



MANUAL OF APPROVALS

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SUBJECT	SPECIAL OPERATION TASK GROUP	
TOPIC	REPORTS AND DEMAND LETTER	
RESPONSIBLE OFFICE	LEGAL DIVISION AND INSTITUTIONAL SERVICES DEPARTMENT	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Monthly Summary of Accomplishment Report	Legal Division Manager	Institutional Services Department (ISD) Manager

Recommended



MANUAL OF APPROVALS

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SUBJECT	SPECIAL OPERATION TASK GROUP	
TOPIC	REPORTS AND DEMAND LETTER	
RESPONSIBLE OFFICE	OFFICE OF THE GENERAL MANAGER / LEGAL DIVISION AND INSTITUTIONAL SERVICES DEPARTMENT	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Monthly Summary of Accomplishment Report	Legal Division Manager	Institutional Services Department (ISD) Manager General Manager
Appraisal for Apprehension	Reported / Submitted by: Meter Reader/ Member Services Assistant/ Consumer Welfare Desk Officer / Disconnection Clerk / Lineman / Informer	Noted by: Legal Division Manager
Incentive Form For the Apprehension	Area Manager	Legal Division Manager

Summary of Informer's Incentive (For Non-Employees)	Legal Division Manager	Institutional Services Department (ISD) Manager
Demand Letter (For Unsettled Apprehended MCOs)		General Manager with initial of Legal Division Manager
CONTROL POINTS		
Republic Act 7832 - Anti--Pilferage Report		

Summary of Informer's Incentive (For Non-Employees)	Legal Division Manager	Institutional Services Department (ISD) Manager Legal Division Manager
Summary of Informer's Incentive (For Employees)	---	Legal Division Manager
Demand Letter (For Unsettled Apprehended MCOs)	Initialed by: Legal Division Manager	General Manager with initial of Legal Division Manager
CONTROL POINTS		
Republic Act 7832 - Anti--Pilferage Report		

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MANUAL OF APPROVALS

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SUBJECT	NOTICES AND OUTGOING COMMUNICATIONS	
TOPIC	OUTGOING COMMUNICATIONS	
RESPONSIBLE OFFICE	LEGAL DIVISION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Statement of Account (SOA) for the Retainer's Fee of Legal Counsel		General Manager
Notice to Proceed (Telco Attachments)		General Manager
CONTROL POINTS		

Recommended



MANUAL OF APPROVALS

1st Edition

SUBJECT	NOTICES AND OUTGOING COMMUNICATIONS	
TOPIC	OUTGOING COMMUNICATIONS	
RESPONSIBLE OFFICE	OFFICE OF THE GENERAL MANAGER / LEGAL DIVISION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Statement of Account (SOA) for the Retainer's Fee of Legal Counsel	For Deletion - Third Party Document, Recommendation to reflect on RFP	
Notice to Proceed (Telco Attachments)	Initialed by: Legal Division Manager	General Manager
CONTROL POINTS		

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SUBJECT		
TOPIC		
RESPONSIBLE OFFICE		
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY

Recommended



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SUBJECT	VARIOUS DOCUMENTS	
TOPIC	LEGAL MATTERS	
RESPONSIBLE OFFICE	OFFICE OF THE GENERAL MANAGER / LEGAL DIVISION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Lease Contracts	Witnessed by: Concerned Department Manager	General Manager and Lessor
Contract of Hire of Lawyer	Signed in the presence of: Legal Division Manager and Legal Division Personnel/ Staff	General Manager and Lawyer
Contract of Services	---	Board President, General Manager, and Contracting Party
Service Agreement	Signed in the presence of: Legal Division Manager	General Manager and Contracting Party

CONTROL POINTS		

Verification and Non-Forum Shopping Certificate on Legal Action/ Pleading	---	General Manager
Memorandum of Agreement (Installation of Transformer)	Signed in the presence of: Legal Division Manager and Representative-Consumer	General Manager and Consumer
Verified Declaration	---	General Manager
Affidavit	---	General Manager
Affidavit of Service (Apprehension Letter from Legal Division)	---	Legal Division Manager
Affidavit for Small Claims	---	Legal Division Manager
Standard Joint Pole Agreement (JPA)	Signed in the presence of: Legal Division Manager and Representative (Lessee)	Board President, General Manager and Lessee
Certificate of Posting	---	General Manager
CONTROL POINTS		

Drafted



MANUAL OF APPROVALS

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SUBJECT	FINANCE	
TOPIC	REPORTORIAL AND REGULATORY COMPLIANCES	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Annual Cash Operating Budget (COB)	FSD Manager	General Manager Subject for BOD's approval
Request for Budget Realignment / Supplemental Budget	General Manager	BOD
Consumer Sales and Revenue Data	Certified Correct by: FSD Manager	General Manager
Monthly Accounting of Reinvestment Fund for Sustainable Capital Expenditures (CAPEX)		FSD Manager

Recommended



MANUAL OF APPROVALS

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SUBJECT	FINANCE	
TOPIC	REPORTORIAL AND REGULATORY COMPLIANCES	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Annual Cash Operating Budget (COB) (Compilation)	Finance Services D- Manager	General Manager (Subject for BOD's Board approval)
Request for Budget Realignment / Supplemental Budget	Transferred to Common	
Consumer Sales and Revenue Data	Certified Correct by: Finance Services D- Manager	General Manager
Computerized Collection Summary	Accounting Division Manager	Finance Services Manager
Monthly Accounting of Reinvestment Fund for Sustainable Capital Expenditures (CAPEX)	Transferred to another page; Part of MFSR	

Quarterly Report on Reinvestment Fund for Sustainable Capital Expenditures (CAPEX)	FSD Manager	General Manager
Monthly Collection and Billing Report to be submitted to PSALM	Certified Correct by: FSD Manager	General Manager
Monthly FIT-ALL Collection and Billing Report to be submitted to TRANSCO	Certified Correct by: FSD Manager	General Manager
Accounting and Cost Allocation Manual (ACAM) - MFSR to be submitted to NEA	FSD Manager	General Manager
Monthly Cash Flow Statement	FSD Manager	General Manager
Collection Efficiency (CE)	FSD Manager	General Manager
Schedule of Accounts Payable - Power Suppliers	FSD Manager	General Manager
Top Ten Delinquent Payors	FSD Manager	General Manager
Top Ten Prompt Payors	FSD Manager	General Manager
Annual Income Tax Return (ITR) - 1702MX	FSD Manager	General Manager
Quarterly Income Tax Return (ITR) - 1702Q	FSD Manager	General Manager

Quarterly Report on Reinvestment Fund for Sustainable Capital Expenditures (CAPEX)	Finance Services D -Manager	General Manager
Monthly Collection and Billing Report to be submitted to PSALM	For deletion - itemized in another page	
Monthly FIT-ALL Collection and Billing Report to be submitted to TRANSCO	Certified Correct by: Finance Services D -Manager	General Manager
Accounting and Cost Allocation Manual (ACAM) - MFSR to be submitted to NEA	For deletion - itemized in another page	
Monthly Cash Flow Statement	Transferred to another page; Part of MFSR	
Collection Efficiency (CE)	Transferred to another page; Part of MFSR	
Schedule of Accounts Payable - Power Suppliers	Transferred to another page; Part of MFSR	
Top Ten Delinquent Payors	Transferred to another page; Part of MFSR	
Top Ten Prompt Payors	Transferred to another page; Part of MFSR	
Rates	Finance Services Manager	General Manager
BIR Form no. 1702MX: Annual Income Tax Return (ITR) - 1702MX	Transferred to another page	
BIR Form no. 1702Q: Quarterly Income Tax Return (ITR) - 1702Q	Transferred to another page	

Issuance of BIR Form No. 2307		General Manager with initial of Cash Division Manager
Withholding Taxes: 0619-E Form (Expanded Withholding Tax Return) and Monthly Alphalist	FSD Manager	General Manager
VAT BIR Forms 2550Q (quarterly) and SLSP	FSD Manager	General Manager
CONTROL POINTS		
1. NEA Memorandum No. 2013-028 dated December 23, 2013 "RA 10531 Implementing Policy, Rules and Guidelines"		
2. Financial Advisory No. 04 s. 2024 dated November 25, 2024 - Update on the policy or Supplemental and or Budget Realignment of Line Items in the Cash Operating Budget (COB)"		
3. Republic Act No. 9136 - An Act ordaining reforms in the Electric Power Industry, amending for the purpose certain laws		
4. NEA Memo 2023-21 dated May 04, 2023		
5. ERC Resolution No. 7 Series of 2012 - *A Resolution Adopting the Accounting for Cost Allocation Manual (ACAM) for Electric Cooperatives (ECs)		
6. NEA Memorandum No. 2013-028 dated December 23, 2013 "RA 10531 Implementing Policy, Rules and Guidelines"		
7. Revenue Memorandum Circular No. (RIC) 57-2015		
8. R.A. No. 10963 Tax Reform for Acceleration and Inclusion (TRAIN)		

Issuance of BIR Form No. 2307: Certificate of Creditable Tax Withheld at Source	Transferred to another page
Withholding Taxes: 0619-E Form (Expanded Withholding Tax Return) and Monthly Alphalist	For deletion - itemized in another page
VAT BIR Forms 2550Q (quarterly) and SLSP	Transferred to another page
CONTROL POINTS	
1. NEA Memorandum No. 2013-028 dated December 23, 2013 "RA 10531 Implementing Policy, Rules and Guidelines"	
2. Financial Advisory No. 04 s. 2024 dated November 25, 2024 - Update on the policy or Supplemental and or Budget Realignment of Line Items in the Cash Operating Budget (COB)"	
3. Republic Act No. 9136 - An Act ordaining reforms in the Electric Power Industry, amending for the purpose certain laws	
4. NEA Memo 2023-21 dated May 04, 2023	
5. ERC Resolution No. 7 Series of 2012 - *A Resolution Adopting the Accounting for Cost Allocation Manual (ACAM) for Electric Cooperatives (ECs)	
6. NEA Memorandum No. 2013-028 dated December 23, 2013 "RA 10531 Implementing Policy, Rules and Guidelines"	
7. Revenue Memorandum Circular No. (RIC) 57-2015	
8. R.A. No. 10963 Tax Reform for Acceleration and Inclusion (TRAIN)	

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SUBJECT	FINANCE	
TOPIC	REPORTORIAL AND REGULATORY COMPLIANCES	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Monthly Accounting of Reinvestment Fund for Sustainable Capital Expenditures (CAPEX)		FSD Manager
Monthly Cash Flow Statement	FSD Manager	General Manager
Collection Efficiency (CE)	FSD Manager	General Manager
Schedule of Accounts Payable - Power Suppliers	FSD Manager	General Manager
Top Ten Delinquent Payors	FSD Manager	General Manager

Recommended



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SUBJECT	FINANCE REPORTORIAL COMPLIANCES	
TOPIC	REPORTORIAL AND REGULATORY COMPLIANCES ACCOUNTING AND COST ALLOCATION MANUAL (ACAM) - MFSR	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Statement of Operations	Finance Services Manager	General Manager
Statement of Financial Position	Finance Services Manager	General Manager
Monthly Accounting of Reinvestment Fund for Sustainable Capital Expenditures (CAPEX)	Finance Services Manager	FSD General Manager
Monthly Cash Flow Statement of Cash Flows	Finance Services Manager	General Manager
Collection Efficiency (CE)	Finance Services Manager	General Manager
Schedule of Accounts Payable - Power Suppliers	Finance Services Manager	General Manager
Top Ten Delinquent Payors	Finance Services Manager	General Manager

Top Ten Prompt Payors	FSD Manager	General Manager
Schedule of Outstanding Cash Advances (CA)	FSD Manager	General Manager
CONTROL POINTS		

Top Ten Prompt Payors	Finance Services D -Manager	General Manager
Schedule of Outstanding Cash Advances (CA)	Finance Services D -Manager	General Manager
Statement of Consumer Accounts Receivable	Finance Services Manager	General Manager
Accounting of Universal Charges	Finance Services Manager	General Manager
Schedule of Amortization	Finance Services Manager	General Manager
CONTROL POINTS		
ERC Resolution No. 7 Series of 2012 -*A Resolution Adopting the Accounting for Cost Allocation Manual (ACAM) for Electric Cooperatives (ECs)		

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SUBJECT		
TOPIC		
RESPONSIBLE OFFICE		
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
CONTROL POINTS		

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SUBJECT	COMPUTATION OF TAXES	
TOPIC	REPORTORIAL REQUIREMENTS	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Summary of Expanded Withholding Taxes (Monthly)	Accounting Division Manager	Finance Services Manager
Computation of Quarterly VAT	Accounting Division Manager	Finance Services Manager
Computation of Output VAT (Monthly/Quarterly)	Accounting Division Manager	Finance Services Manager
Schedule of Revenue of Output VAT	Accounting Division Manager	Finance Services Manager
Schedule of Domestic Purchases of Services	Accounting Division Manager	Finance Services Manager
Schedule of Input VAT (Monthly)	Accounting Division Manager	Finance Services Manager
Schedule of VAT Withheld on Sales to Government	Accounting Division Manager	Finance Services Manager
Summary of VAT Withheld on Sales to Government	Accounting Division Manager	Finance Services Manager
Computation of Quarterly Income Tax Payable	Accounting Division Manager	Finance Services Manager
CONTROL POINTS		
1. BIR Revenue Memorandum Circular No. (RIC) 57-2015		
2. R.A. No. 10963 Tax Reform for Acceleration and Inclusion (TRAIN)		

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SUBJECT		
TOPIC		
RESPONSIBLE OFFICE		
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Annual Income Tax Return (ITR) - 1702MX	FSD Manager	General Manager
Quarterly Income Tax Return (ITR) - 1702Q	FSD Manager	General Manager
Issuance of BIR Form No. 2307		General Manager with initial of Cash Division Manager

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SUBJECT	REPORTORIAL COMPLIANCES	
TOPIC	REPORTORIAL REQUIREMENTS	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
BIR Form no. 1702MX: Annual Income Tax Return (ITR) 1702MX	Finance Services D- Manager	General Manager
BIR Form no. 1702Q: Quarterly Income Tax Return (ITR) 1702Q	Finance Services D- Manager	General Manager
Issuance of BIR Form No. 2307: Certificate of Creditable Tax Withheld at Source	---	General Manager with initial of Cash Division Manager
BIR FORM NO. 0619-E: Monthly Remittance Return of Creditable Income Taxes Withheld (Expanded)	Finance Services Manager	General Manager
Quarterly Alphabetical List of Payees Subjected to Expanded Withholding Tax & Payees Whose Income Payments are Exempt	Accounting Division Manager	Finance Services Manager

VAT BIR Forms 2550Q (quarterly) and SLSP	FSD Manager	General Manager
CONTROL POINTS		

BIR Form No. 1601-EQ: Quarterly Remittance Return of Creditable Income Taxes Withheld (Expanded)	Finance Services Manager	General Manager
VAT BIR Forms No. 2550-Q: (Quarterly Value-Added Tax Return) and SLSP	Finance Services Manager	General Manager
Summary Alphaist or Withholding Taxes (SAWT)	Accounting Division Manager	Finance Services Manager
BIR Form No. 1604-E: Annual Information Return of Creditable Income Taxes Withheld (Expanded) /Income Payments Exempt from Withholding Tax	Finance Services Manager	General Manager
BIR Form: 0605 Payment Form (Deferred VAT)	Finance Services Manager	General Manager
CONTROL POINTS		
1. BIR Revenue Memorandum Circular No. (RIC) 57-2015		
2. R.A. No. 10963 Tax Reform for Acceleration and Inclusion (TRAIN)		

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SUBJECT	FINANCE	
TOPIC	DEPARTMENTAL REPORTS	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Schedule of Outstanding Cash Advances (CA)	FSD Manager	General Manager
Statement of Account (IPP's)	FSD Manager	General Manager
Schedule of Accounts Payable - Others (AP)	FSD Manager	General Manager

Recommended



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SUBJECT	FINANCE	
TOPIC	DEPARTMENTAL REPORTS	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Schedule of Outstanding Cash Advances (CA)	Transferred to page - Part of MFSR	
Statement of Account (IPP's)	Finance Services D- Manager Audited by: Audit Division Manager	General Manager
Schedule of Accounts Payable - Others (AP)	Finance Services D- Manager	General Manager
Schedule of Outstanding Accounts Receivables - Others	Accounting Division Manager	Finance Services Manager
Statement of Management's Responsibility for Financial Statements	- - -	General Manager, Board Treasurer and Board President
Statement of Management's Responsibility for Annual Income Tax Return	- - -	General Manager, Board Treasurer and Board President

CONTROL POINTS		
1. NEA Memorandum No. 2013-028 dated December 23, 2013 RA 10531 Implementing		
2. Republic Act No. 9136 - An Act ordaining reforms in the Electric Power Industry, amending for the purpose certain laws and for other purposes		

Key Performance Standards - Financial Parameters	Finance Services Manager	General Manager
CONTROL POINTS		
1. NEA Memorandum No. 2013-028 dated December 23, 2013 "RA 10531 Implementing Policy, Rules and Guidelines "		
2. Republic Act No. 9136 - An Act ordaining reforms in the Electric Power Industry, amending for the purpose certain laws and for other purposes		

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SUBJECT	FINANCE	
TOPIC	REPORTS / SCHEDULES	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD) / ACCOUNTING DIVISION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Schedule of Construction Work in Progress (CWIP) - Contract	FSD Manager	General Manager
Schedule of Construction Work in Progress (CWIP) - Force Account	FSD Manager	General Manager
Bank Reconciliation	FSD Manager	General Manager
Summary of Bank Transfer	Cash Division Manager	FSD Manager
Calculation of Net Revenue (Unbundled Revenue)	Accounting Division Manager	FSD Manager
Daily Cash Position Report (DCPR)	FSD Manager	General Manager

Recommended



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SUBJECT	FINANCE	
TOPIC	REPORTS / SCHEDULES	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD) / ACCOUNTING DIVISION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Schedule of Construction Work in Progress (CWIP) - Contract	FSD Manager	Noted by: General Accounting Division Manager
Schedule of Construction Work in Progress (CWIP) - Force Account	FSD Manager	Noted by: General Accounting Division Manager
Bank Reconciliation	Finance Services D -Manager Audited by: Audit Division Manager	General Manager
Summary of Bank Transfer	Cash Division Manager	Finance Services D -Manager
Calculation of Net Revenue (Unbundled Revenue)	Accounting Division Manager	Finance Services D -Manager
Daily Cash Position Report (DCPR)	FSD Manager	General Cash Division Manager

Summary of Old Consumer Accounts Receivables for Write Off	FSD Manager	General Manager
CONTROL POINTS		
1. NEA Memorandum No. 2013-028 dated December 23, 2013 "RA 10531 Implementing Policy, Rules and Guidelines"		
2. NEA Memorandum No. 2023-29 dated June 19, 2023, "A One Time Simplified Write-Off of Worthless Consumer Accounts Receivable Disconnected for More Than Ten (10) Years"		
3. NEA Memorandum No. 2020-055 dated October 27, 2020, "Revised Guidelines for Writing Off Worthless Consumer Accounts Receivables as Amended"		

Summary of Collection Cash Division	---	Cash Division Manager
Monthly Summary of Daily Cash Position Report (DCPR)	Reviewed by: Finance Services Manager	Noted by: General Manager
Summary of Old Consumer Accounts Receivables for Write Off	Finance Services D - Manager	General Manager
CONTROL POINTS		
1. NEA Memorandum No. 2013-028 dated December 23, 2013 "RA 10531 Implementing Policy, Rules and Guidelines"		
2. NEA Memorandum No. 2023-29 dated June 19, 2023, "A One Time Simplified Write-Off of Worthless Consumer Accounts Receivable Disconnected for More Than Ten (10) Years"		
3. NEA Memorandum No. 2020-055 dated October 27, 2020, "Revised Guidelines for Writing Off Worthless Consumer Accounts Receivables as Amended"		

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SUBJECT	FINANCE	
TOPIC	MISCELLANEOUS DOCUMENTS	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD) / ACCOUNTING DIVISION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Capitalization of Meters & Transformers		FSD Manager
Closing-out of Completed Work Orders to Plan Account	FSD Manager	General Manager
Summary of Statement of Accounts - Pole Rental	FSD Manager	General Manager
Schedule of Prepayments	FSD Manager	General Manager

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SUBJECT	FINANCE	
TOPIC	MISCELLANEOUS DOCUMENTS	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD) / ACCOUNTING DIVISION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Capitalization of Meters & Transformers	Accounting Division Manager	Finance Services D Manager
Closing-out of Completed Work Orders to Plan Property, Plant & Equipment (PPE) Account	Finance Services D Manager Audited by: Audit Division Manager	General Manager
Summary of Statement of Accounts - Pole Rental	Finance Services D Manager Audited by: Audit Division Manager	General Manager
Schedule of Prepayments	FSD Accounting Division Manager	General Finance Services Manager

Notice for Employees with Unliquidated / Formal Demand for Excess or Unexpended Amount of Cash Advances (CA)	FSD Manager	General Manager
Summary of Adjustment of Power Bills - All Area Offices	Accounting Division Manager	FSD Manager
CONTROL POINTS		
1. NEA Memorandum No. 2013-028 dated December 23, 2013 'RA 10531 Implementing Policy, Rules and Guidelines"		
2. NEA Memorandum No. 2018-055 dated August 15, 2018		
3. NEA Memorandum No. 2024-22 dated May 24, 2024 "Revised Policy on Cash Advances of EC Officials and Employees (1st Revision)"		
4. Board Resolution No. 161 Series of 2024-10-18, 'Policy, Guidelines and Procedures on the Grant, Utilization and Liquidation of Cash Advances"		

Notice of Charge for Employees with (Unliquidated / Formal Demand for Excess or Unexpended Amount of Cash Advances (CA)/ Unreturned Excess Cash Advance)	FSD Manager	General Accounting Division Manager
Demand Letter for Cash Advances	- - -	Accounting Division Manager
Summary of Adjustment of Power Bills - All Area Offices	Transferred to another page	
CONTROL POINTS		
1. NEA Memorandum No. 2013-028 dated December 23, 2013 'RA 10531 Implementing Policy, Rules and Guidelines"		
2. NEA Memorandum No. 2018-055 dated August 15, 2018		
3. NEA Memorandum No. 2024-22 dated May 24, 2024 "Revised Policy on Cash Advances of EC Officials and Employees (1st Revision)"		
4. AKELCO Board Resolution No. 161 Series of 2024-10-18, 'Policy, Guidelines and Procedures on the Grant, Utilization and Liquidation of Cash Advances"		
5. AKELCO Board Resolution No. 186, Series of 2024-11-22, "A Resolution Approving the Forms as Part of the Official Cash Advance Policy of Aklan Electric Cooperative, Inc. (AKELCO)"		

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SUBJECT	FINANCE	
TOPIC	PETTY CASH	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD) / ACCOUNTING DIVISION / CASH DIVISION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Petty Cash Request		FSD Manager
Petty Cash Voucher		FSD Manager
Summary of Petty Cash Expenses - Cash Division	Cash Division Manager	FSD Manager
Replenishment of Revolving Fund - Main Office and Purchasing	FSD Manager	General Manager
CONTROL POINTS		

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SUBJECT	FINANCE	
TOPIC	PETTY CASH	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD) / ACCOUNTING DIVISION / CASH DIVISION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Petty Cash Request (Main)	Transferred to Common	
Petty Cash Voucher	Accounting Division Manager	Finance Services Department Manager
Summary of Petty Cash Expenses for Replenishment - Cash Division	Cash Division Manager	Finance Services Department Manager
Replenishment of Revolving Fund - Main Office and Purchasing	For Deletion - Replenishment through Voucher	
CONTROL POINTS		

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SUBJECT	METER READING	
TOPIC	METER READING AND FIELD REPORTS	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD) / BILLING SECTION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Meter Reading Schedule	Area Manager	FSD Manager
Field Observation Report	Billing Analyst	FSD Manager
CONTROL POINTS		
1. Board Resolution No. 147 Series of 2024-10-04, A Resolution Ratifying and Adopting the Amended Guidelines and Procedures in the Conduct of Meter Reading and Change Meters		
2. Magna Carta for Residential Electricity Consumers		
3. Board Resolution No. 107 Series of 2024-07-19, A Resolution Ratifying and Adopting The Proposed Meter Reading Policy for Contestable Customers		

Recommended



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SUBJECT	METER READING	
TOPIC	METER READING AND FIELD REPORTS	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD) / BILLING SECTION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Meter Reading Schedule	Transferred to COD	
Field Observation Report	Transferred to COD	
CONTROL POINTS		
1. AKELCO Board Resolution No. 147 Series of 2024-10-04, A Resolution Ratifying and Adopting the Amended Guidelines and Procedures in the Conduct of Meter Reading and Change Meters		
2. Magna Carta for Residential Electricity Consumers		
3. AKELCO Board Resolution No. 107 Series of 2024-07-19, A Resolution Ratifying and Adopting The Proposed Meter Reading Policy for Contestable Customers		

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SUBJECT	FINANCE	
TOPIC	POWER BILLS	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD) / COMMERCIAL OPERATIONS DEPARTMENT (COD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Special Statement of Accounts (SOA)	FSD Manager	General Manager
Application for Double Payment of Power Bill	COD Manager	FSD Manager
Refund for Double Payment of Power Bill	COD Manager	FSD Manager
Summary of Adjustment of Power Bills - All Area Offices	Accounting Division Manager	FSD Manager
Refund of Energy Deposits	Area Manager	FSD Manager
CONTROL POINTS		
Magna Carta for Residential Consumers dated June 25, 2004		

Recommended



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SUBJECT	FINANCE	
TOPIC	POWER BILLS	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD) / COMMERCIAL OPERATIONS DEPARTMENT (COD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Special Statement of Accounts (SOA)	Finance Services D- Manager	General Manager
Application for Double Payment of Power Bill	Transferred to COD	
Refund for Double Payment of Power Bill	Transferred to COD	
Summary of Adjustment of Power Bills - All Area Offices	Accounting Division- Manager Billing Analyst	Finance Services D- Manager
Refund of Energy Deposits	Transferred to COD	
List of Late Billings	Billing Analyst	Finance Services Manager
Report of Unbilled Consumers/Zero Reading for the Month	Billing Analyst	Finance Services Manager
CONTROL POINTS		
Magna Carta for Residential Consumers dated June 25, 2004		

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SUBJECT	FINANCE	
TOPIC	VOUCHERS	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Accounts Payable Voucher (APV) - General Fund	FSD Manager	General Manager
Accounts Payable Voucher (APV) - Special Projects	FSD Manager	General Manager
Check Voucher (CV)	FSD Manager	General Manager
Journal Voucher (JV)	FSD Manager	General Manager
CONTROL POINTS		
1. ERC Resolution No. 7 Series of 2012: A Resolution Adopting the Accounting for Cost Allocation Manual (ACAM) for Electric Cooperatives (ECs)		

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SUBJECT	FINANCE	
TOPIC	VOUCHERS	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Accounts Payable Voucher (APV) - General Fund	Finance Services Manager	General Manager
Accounts Payable Voucher (APV) - Special Projects	Finance Services Manager	General Manager
Check Voucher (CV)	Finance Services Manager Audited by: Audit Division Manager	General Manager
Journal Voucher (JV)	FSD Accounting Division Manager	General Finance Services Manager
CONTROL POINTS		
1. ERC Resolution No. 7 Series of 2012: A Resolution Adopting the Accounting for Cost Allocation Manual (ACAM) for Electric Cooperatives (ECs)		
2. AKELCO Office Memorandum No. 2023-139, "Implementation of Supplemental Policy on NEA Memorandum No. 2023-30"		

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SUBJECT	FINANCE	
TOPIC	CHECKS SIGNATORIES AND BANK RELATED TRANSACTIONS	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD) / OFFICE OF THE GENERAL MANAGER	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Check Preparation and Issuance of Php1,000,000.00 and below		FSD Manager and General Manager
Check Preparation and Issuance of above Php1,000,000.00		FSD Manager and General Manager and BOD Treasurer or BOD President
Withdrawals / Transfer of Funds below Php1,000,000.00		FSD Manager and General Manager
Withdrawals / Transfer of Funds above Php1,000,000.00		FSD Manager and General Manager and BOD Treasurer or BOD President

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SUBJECT	FINANCE	
TOPIC	CHECKS SIGNATORIES AND BANK RELATED TRANSACTIONS	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD) / OFFICE OF THE GENERAL MANAGER	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Check Preparation and Issuance of Php1,000,000.00 and below	---	Finance Services D -Manager and General Manager
Check Preparation and Issuance of above Php1,000,000.00	---	Finance Services D -Manager and General Manager and BOD -Board Treasurer or BOD Board President
Withdrawals / Transfer of Funds Php1,000,000.00 and below	---	Finance Services D -Manager and General Manager
Withdrawals / Transfer of Funds above Php1,000,000.00	---	Finance Services D -Manager and General Manager and BOD -Board Treasurer or BOD Board President

Opening and Closing of Accounts		FSD Manager and General Manager and BOD Treasurer and BOD President
CONTROL POINTS		
Board Resolution No. 171 Series of 2024-11-05, Update on Signatories		

Opening and Closing of Accounts	---	Finance Services D -Manager and General Manager and BOD -Board Treasurer or BOD Board President
CONTROL POINTS		
AKELCO Board Resolution No. 171 Series of 2024-11-05, Update on Signatories		

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SUBJECT	FINANCE	
TOPIC	EMPLOYEES SALARIES, BENEFITS AND INCENTIVES	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD) / ACCOUNTING DIVISION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Payroll Summary for Permanent Employees	FSD Manager	General Manager
Payroll Summary for Non-Permanent Employees	FSD Manager	General Manager
13th Month Pay, Allowances, Bonus, and other Incentives for Permanent Employees	FSD Manager	General Manager
13th Month Pay, Allowances, Bonus, and other Incentives for Non-Permanent Employees	FSD Manager	General Manager
Summary of Board of Director's Per Diem / Representation, Rice and Other Allowances and	Accounting Division Manager	FSD Manager

Recommended



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SUBJECT	FINANCE	
TOPIC	EMPLOYEES SALARIES, BENEFITS AND INCENTIVES	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD) / ACCOUNTING DIVISION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Payroll Summary for Permanent Employees	Transferred to OGM-HR	
Payroll Summary for Non-Permanent Employees	Transferred to OGM-HR	
13th Month Pay, Allowances, Bonus, and other Incentives for Permanent Employees	Transferred to OGM-HR	
13th Month Pay, Allowances, Bonus, and other Incentives for Non-Permanent Employees	Transferred to OGM-HR	
Summary of Board of Director's Per Diem / Representation, Rice and Other Allowances and	Accounting Division Manager	Finance Services D -Manager

Representation, Rice and Other Allowances	FSD Manager	General Manager
Monthly Summary of Remittance to SSS (Contributions & Loans), HDMF-PAG-IBIG (Contributions & Loans), & Philhealth Contributions Report	FSD Manager	General Manager
Summary of Loan Remittance to DBP and AKEMPCO	FSD Manager	General Manager
CONTROL POINTS		
1. NEA Memorandum No. 2018-002 dated January 17, 2018		
2. Article 87 of the Labor Code		
3. Presidential Decree No. 851 (Rules Implementing the 13th Month Pay Law).		
4. NEA Memorandum No. 2018-011 dated February 20, 2018.		
5. NEA Memorandum NO. 2023-030 dated June 20, 2023		
6. Republic Act No. 11199 or Social Security Act of 2018		

Computation of Incentives to Outgoing Members of the Board	Accounting Division Manager	Finance Services Manager
Representation, Rice and Other Allowances	Transferred to OGM-HR	
Monthly Summary of Remittance to SSS (Contributions & Loans), HDMF-PAG-IBIG (Contributions & Loans), & Philhealth Contributions Report	Transferred to OGM-HR	
Summary of Loan Remittance to DBP and AKEMPCO	Transferred to OGM-HR	
CONTROL POINTS		
1. NEA Memorandum No. 2018-002 dated January 17, 2018: Revised Salary Scale for EC Employees in Four Tranches		
2. Article 87 of the Labor Code		
3. Presidential Decree No. 851 (Rules Implementing the 13th Month Pay Law)		
4. NEA Memorandum No. 2018-011 dated February 20, 2018: Policy Amending NEA Memorandum No. 2015-007 on "Revised Guidelines on Benefits, Allowances and Incentives of Electric Cooperative Officials and Employees"		
5. NEA Memorandum NO. 2023-030 dated June 20, 2023: Policy Amending NEA Memorandum No. 2018-011 on Revised Guidelines on Benefits, Allowances and Incentives of Electric Cooperative Officials and Employees		
6. Republic Act No. 11199 or Social Security Act of 2018		

7. Social Security Commission (SSC) Resolution No 751-S 2022 dated November 25, 2022
8. New SSS Contribution Table 2023 dated April 08, 2023
9. RA 11223, Philhealth Circular No. 2019-0009 effective December 07, 2019
10. RA 9679, HDMF Circular No. 274 and Pag-ibig Contribution Table
11. Pag-ibig Circular No. 448: Modified Guidelines on the Pag-ibig Multipurpose Loan (MPL) Program
12. MOA with DBP and AKEMPCO

7. Social Security Commission (SSC) Resolution No 751-S 2022 dated November 25, 2022
8. New SSS Contribution Table 2023 dated April 08, 2023
9. RA 11223, Philhealth Circular No. 2019-0009 effective December 07, 2019
10. RA 9679, HDMF Circular No. 274 and Pag-ibig Contribution Table
11. Pag-ibig Circular No. 448: Modified Guidelines on the Pag-ibig Multipurpose Loan (MPL) Program
12. MOA with DBP and AKEMPCO

Drafted



MANUAL OF APPROVALS

1st Edition - February 2025

SUBJECT	FINANCE	
TOPIC	CREDIT CARD USE	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD) / ACCOUNTING DIVISION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Credit Card Usage Report - OGM	FSD Manager with initial of Accounting Division Manager	General Manager
Credit Card Usage Report - Purchasing Division	FSD Manager with initial of Accounting Division Manager	General Manager
Credit Card Usage Report - HR Division	FSD Manager with initial of Accounting Division Manager	General Manager
CONTROL POINTS		
Board Resolution No. 173 Series of 2024-11-05, Credit Card Usage Policy		

Recommended



MANUAL OF APPROVALS

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SUBJECT	FINANCE	
TOPIC	CREDIT CARD USE	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD) / ACCOUNTING DIVISION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Summary of Credit Card Usage	Accounting Division Manager	Finance Services Manager
Credit Card Usage Report - OGM	Transferred to OGM	
Credit Card Usage Report - Purchasing Division	Transferred to LED	
Credit Card Usage Report - HR Division	Transferred to OGM-HR	
CONTROL POINTS		
AKELCO Board Resolution No. 173 Series of 2024-11-05, "A Resolution Ratifying and Adopting the Credit Card Usage Policy"		

Drafted



MANUAL OF APPROVALS

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SUBJECT	FINANCE	
TOPIC	LIQUIDATION OF GOVERNMENT SUBSIDY	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Liquidation Report of Government Subsidy / Accounting of Funds	FSD Manager	General Manager

Recommended



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1st Edition

SUBJECT	FINANCE	
TOPIC	LIQUIDATION OF GOVERNMENT SUBSIDY	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Liquidation Report of Government Subsidy Accounting of Funds (COA Prescribed Format)	Finance Services Department Manager	General Manager
Accounting of Funds (AOF) Summary	Finance Services Manager Audited by: Audit Division Manager	General Manager
Accounting of Funds (AOF) Per Project	Finance Services Manager Audited by: Audit Division Manager	General Manager
Summary Schedule of Project Cost Component	Finance Services Manager Audited by: Audit Division Manager	General Manager

			Schedule A - Schedule of Total Material Costs	Finance Services Manager Audited by: Audit Division Manager	General Manager
			Schedule B - Schedule of Total Labor Costs	Finance Services Manager Audited by: Audit Division Manager	General Manager
			Schedule C - Schedule of Total Overhead Costs	Finance Services Manager Audited by: Audit Division Manager	General Manager
			Schedule D - Schedule of Accounts Payable	Finance Services Manager Audited by: Audit Division Manager	General Manager
			Schedule E - Schedule of Total Interest Earned	Finance Services Manager Audited by: Audit Division Manager	General Manager
			Schedule F - Schedule of Total Liquidated Damages	Finance Services Manager Audited by: Audit Division Manager	General Manager

CONTROL POINTS		
1. Memorandum of Agreement with Government Agency		
2. NEA Memorandum No. 2015-012, Compliance to COA Audit Findings on Subsidy Funded Projects		
3. NEA Memorandum No. 2015-036, Guidelines in the Preparation of Accounting of Funds (AoF) and Identification of Allowable Charges Against Contingency Funds for Subsidy Funded Projects		
4. NEA Memorandum No. 2019-042, Amendment of Item No. IV of the Guidelines in the Preparation of Accounting of Funds (AoF) and Identification of Allowable Charges Against Contingency Funds for Subsidy Funded Projects		
5. NEA Memorandum No. 2021-012, Liquidation of Subsidy Funded Projects		
6. NEA Memorandum No. 2024-40, Policy Guidelines on the Implementation of Subsidy Funded National Rural Electrification Program (NREP) Through an Implementing Electric Cooperatives in Strategically Located Areas		

Checklist of Documentary Requirements	Finance Services Manager, Engineering Department Manager, and Institutional Services Department Manager	General Manager
Accounting Journal Entries on the Closed-Out Project/s	Finance Services Manager Audited by: Audit Division Manager	General Manager
CONTROL POINTS		
1. Memorandum of Agreement with Government Agency		
2. NEA Memorandum No. 2015-012, Compliance to COA Audit Findings on Subsidy Funded Projects		
3. NEA Memorandum No. 2015-036, Guidelines in the Preparation of Accounting of Funds (AoF) and Identification of Allowable Charges Against Contingency Funds for Subsidy Funded Projects		
4. NEA Memorandum No. 2019-042, Amendment of Item No. IV of the Guidelines in the Preparation of Accounting of Funds (AoF) and Identification of Allowable Charges Against Contingency Funds for Subsidy Funded Projects		
5. NEA Memorandum No. 2021-012, Liquidation of Subsidy Funded Projects		
6. NEA Memorandum No. 2024-40, Policy Guidelines on the Implementation of Subsidy Funded National Rural Electrification Program (NREP) Through an Implementing Electric Cooperatives in Strategically Located Areas		

7. Financial Advisory No. 3 Series of 2024 dated November 26, 2024 - Prescribing Proper Submission of Documentary Requirements on Liquidation of Subsidy Funds Releases to ECs:Accounting of Funds (AOF) Must Not Exceed the Releases Allocation Cost per Memorandum of Agreement (MOA)

7. Financial Advisory No. 3 Series of 2024 dated November 26, 2024 - Prescribing Proper Submission of Documentary Requirements on Liquidation of Subsidy Funds Releases to ECs:Accounting of Funds (AOF) Must Not Exceed the Releases Allocation Cost per Memorandum of Agreement (MOA)

8. NEA Memorandum No. 2025-038, Revised Guidelines in the Preparation and Presentation of Accounting of Funds (AOF) and Identification of Allowable Charges for Overhead Cost Against Subsidy Funds

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SUBJECT		
TOPIC		
RESPONSIBLE OFFICE		
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
CONTROL POINTS		

Recommended



MANUAL OF APPROVALS

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SUBJECT	REPORTORIAL COMPLIANCES	
TOPIC	RFSC-IGF FUNDED ELECTRIFICATION PROJECTS	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Monthly Monitoring Report of RFSC/IGF-Funded Electrification Projects	Engineering Department Manager, Institutional Services Department Manager, and Finance Services Manager	General Manager
CONTROL POINTS		
NEA Memorandum No. 2024-44: Monthly Monitoring Report on Electrification Projects Funded through RFSC and EC/IGF		

Drafted



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SUBJECT	FINANCE	
TOPIC	REPORTORIAL AND REGULATORY COMPLIANCES	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
CONTROL POINTS		

Recommended



MANUAL OF APPROVALS

1st Edition

SUBJECT	REPORTORIAL AND REGULATORY COMPLIANCES	
TOPIC	UNIVERSAL CHARGE ACCOUNTS	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Universal Charge Billing Form	Finance Services Manager	General Manager
Universal Charge Collection/Remittance Form	Finance Services Manager	General Manager
Annual Report on Monthly Universal Charge Billings, Collections & Remittances	Finance Services Manager Audited by: Audit Division Manager	General Manager
Reconciliation of Universal Charges Accounts	Reviewed by: Finance Services Manager	General Manager
CONTROL POINTS		
NEA Memorandum No. 2024-44: Monthly Monitoring Report on Electrification Projects Funded through RFSC and EC/IGF		

Drafted



MANUAL OF APPROVALS

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SUBJECT	MEMBER SERVICES APPLICATION	
TOPIC	MEMBERSHIP APPLICATION AND REQUEST FOR TRANSFER OF OWNERSHIP / CHANGE NAME	
RESPONSIBLE OFFICE	INSTITUTIONAL SERVICES DEPARTMENT (ISD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Pre-Membership Orientation Seminar (PMOS) Report	COOP Educator / Trainer II	ISD Manager
Summary List of Membership Application	General Manager	BOD
Summary List of Application for Transfer of Ownership / Change Name (Sanitation)	General Manager	BOD

Recommended



MANUAL OF APPROVALS

1st Edition

SUBJECT	MEMBER SERVICES APPLICATION	
TOPIC	MEMBERSHIP APPLICATION AND REQUEST FOR TRANSFER OF OWNERSHIP / CHANGE NAME	
RESPONSIBLE OFFICE	INSTITUTIONAL SERVICES DEPARTMENT (ISD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Pre-Membership Orientation Seminar (PMOS) Report	COOP Educator / Trainer II	Institutional Services Department Manager
Summary of Pre-Membership Orientation Seminar (PMOS) Conducted	Reviewed by: COOP Educator / Trainer II	Noted by: Institutional Services Department Manager
Summary List of Membership Application	General Manager- Institutional Services Department Manager	General Manager (Subject for Board Approval)
Summary List of Application for Transfer of Ownership / Change Name (Sanitation)	General Manager- Institutional Services Department Manager	General Manager (Subject for Board Approval)
Work Plan for Masterlist Sanitation	Institutional Services Department Manager	General Manager

Consolidated Report on Lifeline Rate Program Beneficiaries	ISD Manager	General Manager
Membership Certificate and ID Card		Board Secretary / Board President
CONTROL POINTS		
1. AKELCO Amended By-Laws		
2. NEA Memorandum dated September 13, 2023, "Submission of Weekly Report on Lifeline Rate Program Beneficiaries"		
3. NEA Institutional Advisory No. 54 and 57, Series of 2023, "Tripartite Advisory on Lifeline Rate Program IRR by ERC, DOE and DSWD"		

Consolidated Report on Lifeline Rate Program Beneficiaries	Institutional Services Department Manager	General Manager
Membership Certificate and ID Card	---	Board Secretary / Board President
CONTROL POINTS		
1. AKELCO Amended By-Laws		
2. NEA Memorandum dated September 13, 2023, "Submission of Weekly Report on Lifeline Rate Program Beneficiaries"		
3. NEA Institutional Advisory No. 54 and 57, Series of 2023, "Tripartite Advisory on Lifeline Rate Program IRR by ERC, DOE and DSWD"		

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SUBJECT	REPORTORIAL COMPLIANCE	
TOPIC	MONTHLY INSTITUTIONAL REPORT AND MONTHLY STANDARD MONITORING REPORT	
RESPONSIBLE OFFICE	INSTITUTIONAL SERVICES DEPARTMENT (ISD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Status of Energization (SOE) Report	Certified Correct by: ISD Manager	General Manager
1. Barangay Electrification Matrix	Certified Correct by: ISD Manager	General Manager
2. Data Entry Template: Connections (NEA Compliance)	Certified Correct by: ISD Manager	General Manager
3. Monthly Status of Sitio Energization (NEA Compliance)	Certified Correct by: ISD Manager	General Manager
Monthly Institutional Report		
1. BOD	Certified Correct by: ISD Manager	General Manager

Recommended



MANUAL OF APPROVALS

1st Edition

SUBJECT	REPORTORIAL COMPLIANCE	
TOPIC	MONTHLY INSTITUTIONAL REPORT AND MONTHLY STANDARD MONITORING REPORT	
RESPONSIBLE OFFICE	INSTITUTIONAL SERVICES DEPARTMENT (ISD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Status of Energization (SOE) Report	Certified Correct by: ISD Manager	General Manager
1. Barangay Electrification Matrix	Certified Correct by: Institutional Services Department Manager	General Manager
2. Data Entry Template: Connections (NEA Compliance)	Certified Correct by: Institutional Services Department Manager	General Manager
3. Monthly Status of Sitio Energization (NEA Compliance)	Certified Correct by: Institutional Services Department Manager	General Manager
Monthly Institutional Report		
1. BOD	Certified Correct by: Institutional Services Department Manager	General Manager

2. Complaints / Corrective Action Report	Certified Correct by: ISD Manager	General Manager
3. Compliance Assessment	Certified Correct by: ISD Manager	General Manager
4. District Elections	Certified Correct by: ISD Manager	General Manager
5. Institutional - Other	Certified Correct by: ISD Manager	General Manager
6. MCOO	Certified Correct by: ISD Manager	General Manager
7. Summary of Complaints Received and Acted Upon	Certified Correct by: ISD Manager	General Manager
8. Labor Management Issues	Certified Correct by: ISD Manager	General Manager
9. List of Employees	Certified Correct by: ISD Manager	General Manager
10. Salary	Certified Correct by: ISD Manager	General Manager
11. Meetings and Resolutions	Certified Correct by: ISD Manager	General Manager
CONTROL POINTS		
NEA Memorandum No. 2013-028 dated December 23, 2013, "Policy on the Submission of Reportorial Requirements for the Integrated Assessment Report (Section 12 of Republic Act 10531 and Its Implementing Rules and Regulations)"		

2. Complaints / Corrective Action Report	Certified Correct by: Institutional Services Department Manager	General Manager
3. Compliance Assessment	Certified Correct by: Institutional Services Department Manager	General Manager
4. District Elections	Certified Correct by: Institutional Services Department Manager	General Manager
5. Institutional - Other	Certified Correct by: Institutional Services Department Manager	General Manager
6. MCOO	Certified Correct by: Institutional Services Department Manager	General Manager
7. Summary of Complaints Received and Acted Upon	Certified Correct by: Institutional Services Department Manager	General Manager
8. Labor Management Issues	Certified Correct by: Institutional Services Department Manager	General Manager
9. List of Employees	Certified Correct by: Institutional Services Department Manager	General Manager
10. Salary	Certified Correct by: Institutional Services Department Manager	General Manager
11. Meetings and Resolutions	Certified Correct by: Institutional Services Department Manager	General Manager
CONTROL POINTS		
NEA Memorandum No. 2013-028 dated December 23, 2013, "Policy on the Submission of Reportorial Requirements for the Integrated Assessment Report (Section 12 of Republic Act 10531 and Its Implementing Rules and Regulations)"		

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SUBJECT	DISTRICT ELECTIONS	
TOPIC	DOCUMENTARY REQUIREMENTS AND PARAPHERNALIA	
RESPONSIBLE OFFICE	INSTITUTIONAL SERVICES DEPARTMENT (ISD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Initial Masterlist of Voters (Per Barangay / Per Municipality)	Database Administrator	MICS Division Manager
Final Masterlist of Voters (Per Barangay / Per Municipality) <Overall>	Validated by: IAD Manager Verified by: ISD Manager	Certified by: BOD Secretary
Screening Committee Certification for Qualified / Disqualified		Certified by: Screening Committee (ISD/FSD/TSD Managers)

Recommended



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1st Edition

SUBJECT	DISTRICT ELECTIONS	
TOPIC	DOCUMENTARY REQUIREMENTS AND PARAPHERNALIA	
RESPONSIBLE OFFICE	INSTITUTIONAL SERVICES DEPARTMENT (ISD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Initial Masterlist of Voters (Per Barangay / Per Municipality)	Transferred to MICS	
Final Masterlist of Voters (Per Barangay / Per Municipality) <Overall>	Verified by: Institutional Services Department Manager Validated by: Audit Division Manager	Certified by: Board Secretary
Screening Committee Certification for Qualified / Disqualified	---	Certified by: Screening Committee (Institutional Services Department/Finance Services D/T Engineering-Services Department Managers)

Certification Requirements Attached to COC:		
1. Membership		ISD Manager
2. AGMA Attendance		
3. Removal or Termination of Service from the EC		HRD Manager
4. Has not been apprehended for electric pilferage (RA 7832)		Legal Division Manager
5. Member in Good Standing stated in Section 7.5.2 of NEA Memo 2014-019		Finance Department Manager
CONTROL POINTS		
1. NEA Memorandum No. 2013-028 dated December 23, 2013: RA10531 Implementing Policy, Rules and Guidelines		
2. NEA Memorandum No. 2014-019: Guidelines on the Conduct of District Elections for Electric Cooperatives		
3. NEA Memorandum No. 2016-017, "Amendments to Section 7 (5.1) and (7.5.2) on the Meaning of Member in Good Standing of Guidelines on the Conduct of District Elections for Electric Cooperatives		

Checklist of Qualication Standard for Candidates (BOD)	---	Screening Committee (Institutional Services Department/Finance Services Engineering Services Department Managers)
Certification Requirements Attached to COC:		
1. Membership	---	Institutional Services Department Manager
2. AGMA Attendance		
3. Removal or Termination of Service from the EC	---	Human Resource Division Manager
4. Has not been apprehended for electric pilferage (RA 7832)	---	Legal Division Manager
5. Member in Good Standing stated in Section 7.5.2 of NEA Memo 2014-019	---	Finance Services Department Manager
CONTROL POINTS		
1. NEA Memorandum No. 2013-028 dated December 23, 2013: RA10531 Implementing Policy, Rules and Guidelines		
2. NEA Memorandum No. 2014-019: Guidelines on the Conduct of District Elections for Electric Cooperatives		
3. NEA Memorandum No. 2016-017, "Amendments to Section 7 (5.1) and (7.5.2) on the Meaning of Member in Good Standing of Guidelines on the Conduct of District Elections for Electric Cooperatives		

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1st Edition - February 2025

SUBJECT	DISTRICT ELECTIONS AND RELATED ACTIVITIES	
TOPIC	INSTITUTIONAL ACTIVITIES	
RESPONSIBLE OFFICE	INSTITUTIONAL SERVICES DEPARTMENT (ISD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Schedule of District Elections and Other Related Activities	General Manager	BOD Confirmation and Approval: NEA
Budgetary Requirements (BOD Elections)	ISD Manager	Endorsed by: General Manager for BOD's Approval
Appointment of DECOM	General Manager	For Confirmation by NEA
Appointment of PECOM		DECOM

Recommended



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SUBJECT	DISTRICT ELECTIONS AND RELATED ACTIVITIES	
TOPIC	INSTITUTIONAL ACTIVITIES- DOCUMENTARY REQUIREMENTS AND PARAPHERNALIA	
RESPONSIBLE OFFICE	INSTITUTIONAL SERVICES DEPARTMENT (ISD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Schedule of District Elections and Other Related Activities	General Manager Institutional Services Department Manager	General Manager (Subject for Board OD Approval and NEA's Confirmation)
Budgetary Requirements (BOD Elections)	Institutional Services Department Manager	Endorsed by:- General Manager
Appointment of District Election Committee (DECOM)	General Manager Institutional Services Department Manager	General Manager (Subject for NEA's Confirmation)
Appointment of Precinct Election Committee (PECOM)	- - -	District Election Committee (DECOM) Chairman

Minutes of Voting and Counting / Election Returns / Election Tally Sheet / Voters Register		PECOM (submitted to DECOM for consolidation)
District Election Canvass Sheet / Proclamation of Elected BOD		DECOM
CONTROL POINTS		
1. NEA Memorandum No. 2014-019: Guidelines on the Conduct of District Elections for Electric Cooperatives		
2. NEA Memorandum No. 2013-028 dated December 23, 2013: RA10531 Implementing Policy, Rules and Guidelines		
3. NEA Memorandum No. 2016-017, "Amendments to Section 7 (5.1) and (7.5.2) on the Meaning of Member in Good Standing of Guidelines on the Conduct of District Elections for Electric Cooperatives		

Minutes of Voting and Counting / Election Returns / Election Tally Sheet / Voters Register	---	Precinct Election Committee (PECOM) <i>(submitted to DECOM for consolidation)</i>
District Election Canvass Sheet / Proclamation of Elected BOD	---	District Election Committee (DECOM)
CONTROL POINTS		
1. NEA Memorandum No. 2014-019: Guidelines on the Conduct of District Elections for Electric Cooperatives		
2. NEA Memorandum No. 2013-028 dated December 23, 2013: RA10531 Implementing Policy, Rules and Guidelines		
3. NEA Memorandum No. 2016-017, "Amendments to Section 7 (5.1) and (7.5.2) on the Meaning of Member in Good Standing of Guidelines on the Conduct of District Elections for Electric Cooperatives		

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1st Edition - February 2025

SUBJECT	CORPORATE IMAGING AND BRAND MANAGEMENT	
TOPIC	INSTITUTIONAL PLANS AND PROGRAMS	
RESPONSIBLE OFFICE	INSTITUTIONAL SERVICES DEPARTMENT (ISD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Institutional Development Plan	Institutional Services Department Manager	General Manager
Work Plans for Corporate Social Responsibility Programs	Institutional Services Department Manager	General Manager
Work Plan for Information Education Communication Campaign (IEC)	Institutional Services Department Manager	General Manager
Accomplishment Report based on the Institutional Development Plan		Institutional Services Department Manager
CONTROL POINTS		

Recommended



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SUBJECT	CORPORATE IMAGING AND BRAND MANAGEMENT	
TOPIC	INSTITUTIONAL PLANS AND PROGRAMS	
RESPONSIBLE OFFICE	INSTITUTIONAL SERVICES DEPARTMENT (ISD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Institutional Development Plan	Institutional Services Department Manager	General Manager
Work Plans for Corporate Social Responsibility Programs	Institutional Services Department Manager	General Manager
Work Plan for Information Education Communication Campaign (IEC)	Institutional Services Department Manager	General Manager
Accomplishment Report based on the Institutional Development Plan	Institutional Services Department Manager	Institutional Services Department Manager General Manager
CONTROL POINTS		
1. RA 11361 known as Anti-obstruction of Power Line Act		
2. Republic Act 7832 - Anti-Pilferage Act.		
3. RA 9994 "Expanded Senior Citizens Act of 2010"		
4. RA 11552 "Lifeline Rate Subsidy"		
5. EPIRA Law or RA No. 9136		

	6. Magna Carta for Residential Electricity Consumers
	7. Distribution Services and Open Access Rules (DSOAR)

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SUBJECT	CORPORATE IMAGING AND BRAND MANAGEMENT	
TOPIC	FACEBOOK MANAGEMENT	
RESPONSIBLE OFFICE	INSTITUTIONAL SERVICES DEPARTMENT (ISD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Facebook Page Monthly Content Calendar	Public Information Officer	General Manager
CONTROL POINTS		

Recommended



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SUBJECT	CORPORATE IMAGING AND BRAND MANAGEMENT	
TOPIC	FACEBOOK MANAGEMENT	
RESPONSIBLE OFFICE	INSTITUTIONAL SERVICES DEPARTMENT (ISD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Facebook Page Monthly Content Calendar	Public Information Officer Institutional Services Department Manager	General Manager
CONTROL POINTS		

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SUBJECT	CORPORATE RELATIONS	
TOPIC	MEDIA PARTNERSHIP	
RESPONSIBLE OFFICE	INSTITUTIONAL SERVICES DEPARTMENT (ISD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Service Engagement Contract		General Manager
CONTROL POINTS		

Recommended



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SUBJECT	CORPORATE RELATIONS	
TOPIC	MEDIA PARTNERSHIP	
RESPONSIBLE OFFICE	INSTITUTIONAL SERVICES- DEPARTMENT (ISD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Service Engagement- Contract	For Deletion - external form (GMA Network)	
CONTROL POINTS		

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SUBJECT	COMMUNITY ALLIANCES AND PARTNERSHIP	
TOPIC	CONSUMER RELATIONS	
RESPONSIBLE OFFICE	INSTITUTIONAL SERVICES DEPARTMENT (ISD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Plans and Programs	Institutional Services Department (ISD) Manager	General Manager
List of MCOO Officers	General Manager	Certified by: Board Secretary Attested by: Board President

Recommended



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SUBJECT	COMMUNITY ALLIANCES AND PARTNERSHIP	
TOPIC	CONSUMER RELATIONS	
RESPONSIBLE OFFICE	INSTITUTIONAL SERVICES DEPARTMENT (ISD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Plans and Programs (MCOO) Annual	Institutional Services Department (ISD) Manager	General Manager
List of Member-Consumer Owners' Organization (MCOO) Officers	General Manager Institutional Services Department Manager	Certified by:- Board Secretary Attested by:- Board President General Manager
Member-Consumer-Owners' Organization (MCOO) Meetings (Monthly)	Institutional Services Department Manager	General Manager
District Member-Consumer-Owners' Organization (DMCOO) Meetings (Quarterly)	Institutional Services Department Manager	General Manager

CONTROL POINTS		
Memorandum No. 2019-04, "EC Member-Consumer-Owners Program for Empowerment (MCOPE)		

Barangay Member-Consumer-Owners' Organization (BMCOO) Meetings (Semi-Annual)	Institutional Services Department Manager	General Manager
MCOO Trainings and Project Proposal	Institutional Services Department Manager	General Manager
Post Activity Report (BOD)	- - -	Board of Directors
Activities Participated by Member-Consumer-Owners	Institutional Services Department Manager	General Manager
Corporate Social Responsibility (CSR) Projects	Institutional Services Department Manager	General Manager
CONTROL POINTS		
1. NEA Memorandum No. 2019-04, "EC Member-Consumer-Owners Program for Empowerment (MCOPE)		
2. NEA Institutional Advisory No. 1 s 2025 - Submission of Reportorial Requirements for the 2024 Annual Institutional Assessment		

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SUBJECT	CONSUMER INFORMATION	
TOPIC	ADVISORIES AND ANNOUNCEMENTS	
RESPONSIBLE OFFICE	INSTITUTIONAL SERVICES DEPARTMENT (ISD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Requisition Slip for Advisories / Announcements / Ads	Concerned Department Manager	General Manager
Advisories / Announcements / Ads / Press Releases	ISD Manager	General Manager
Script for FAQs / FYIs / Ads / Trivial / AVPs	ISD Manager	General Manager
Print Materials for Information Education Campaign (IEC)	ISD Manager	General Manager
CONTROL POINTS		
Magna Carta for Residential Consumers		

Recommended



MANUAL OF APPROVALS

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SUBJECT	CONSUMER INFORMATION	
TOPIC	ADVISORIES AND ANNOUNCEMENTS	
RESPONSIBLE OFFICE	INSTITUTIONAL SERVICES DEPARTMENT (ISD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Requisition Slip for Advisories / Announcements / Ads	Concerned Department Manager	General Manager Institutional Services Department Manager
Advisories / Announcements / Ads / Press Releases	Institutional Services Department Manager and Concerned Department Manager	General Manager
Script for FAQs / FYIs / Ads / Trivial / AVPs	Institutional Services Department Manager	General Manager
Print Materials for Information Education Campaign (IEC)	Institutional Services Department Manager	General Manager
CONTROL POINTS		
Magna Carta for Residential Consumers		

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SUBJECT	CONSUMER CARE	
TOPIC	CONSUMER CARE CENTER	
RESPONSIBLE OFFICE	COMMERCIAL OPERATIONS DEPARTMENT AND INSTITUTIONAL SERVICES DEPARTMENT	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Schedule of Duty (for Helpline Staff - 24/7 Consumer Care Center)	Institutional Services Department Manager	General Manager
Report on Complaints and Requests Received		General Manager
General Manager		

Recommended



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SUBJECT	CONSUMER CARE	
TOPIC	CONSUMER CARE CENTER	
RESPONSIBLE OFFICE	COMMERCIAL OPERATIONS- DEPARTMENT AND INSTITUTIONAL- SERVICES DEPARTMENT	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Schedule of Duty (for Helpline Staff - 24/7 Consumer Care Center)	Transfer to Commercial Operations Department	
Report on Summary of Complaints and Requests Received (Monthly)	Transfer to Commercial Operations Department	
General Manager		

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SUBJECT	CONSUMER AFFAIRS	
TOPIC	ANNUAL GENERAL MEMBERSHIP ASSEMBLY (AGMA)	
RESPONSIBLE OFFICE	INSTITUTIONAL SERVICES DEPARTMENT (ISD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
AGMA Workplan (Committee Composition and Functions, Budget Details, and Program) Flow	General Manager	BOD
Proof of Due Notice on the Conduct of AGMA	General Manager	BOD Secretary
AGMA Certificate of Attendance		Noted by: General Manager

Recommended



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SUBJECT	CONSUMER AFFAIRS	
TOPIC	ANNUAL GENERAL MEMBERSHIP ASSEMBLY (AGMA)	
RESPONSIBLE OFFICE	INSTITUTIONAL SERVICES DEPARTMENT (ISD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
AGMA Workplan (Committee Composition and Functions, Budget Details, and Program) Flow	General Manager Institutional Services Department Manager	General Manager (Subject for Board OD Approval)
Proof of Due Notice on the Conduct of AGMA	General Manager	Board OD Secretary
AGMA Certificate of Attendance –Member-Consumer-Owners (MCOs) Registration	Reviewed by: Institutional Services Department Manager	Noted by: General Manager
Notice for the Conduct of AGMA	Institutional Services Department Manager	General Manager
Certificate of Quorum	Board Secretary	Attested by: Board President
AGMA Minutes and AGMA Resolution	Board Secretary	Board of Directors Ratified thru AGMA

CONTROL POINTS		
1. Institutional Advisory No. 02 Series of 2024, "Policy/Guidelines in the Conduct of Electric Cooperatives Annual General Membership Assembly";		
2. AKELCO Amended By-Laws		

Amendments of AKELCO By-Laws	General Manager	Board of Directors Ratified thru AGMA
Amendments of AKELCO Articles of Incorporation	General Manager	Board of Directors Ratified thru AGMA
CONTROL POINTS		
1. NEA Institutional Advisory No. 02 Series of 2024, "Policy/Guidelines in the Conduct of Electric Cooperatives Annual General Membership Assembly";		
2. AKELCO Amended By-Laws		

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SUBJECT	OPERATION	
TOPIC	INCOMING TEST AND INSPECTION: EQUIPMENT TESTING	
RESPONSIBLE OFFICE	TECHNICAL SERVICES DIVISION / ENGINEERING DEPARTMENT	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Transformer Test Report (Sole Use / Private and Coop-Owned)	Engineering Department Manager	General Manager
CT / PT Transformer Test Report (Sole Use / Private and Coop-Owned)	Engineering Department Manager	General Manager
Protective Equipment Test Report (such as: Cut- Out / Lighting Arrester / Disconnect Switch)	Engineering Department Manager	General Manager
Summary of Transformer Tested (Sole Use / Distribution Transformer)	Technical Services Division Manager	Engineering Department Manager

Recommended



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SUBJECT	OPERATION	
TOPIC	INCOMING TEST AND INSPECTION: EQUIPMENT TESTING	
RESPONSIBLE OFFICE	ENGINEERING DEPARTMENT / TECHNICAL SERVICES DIVISION ENGINEERING DEPARTMENT	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Distribution Transformer Test Report (Sole Use / Private and Coop-Owned)	Engineering Department Manager	General Manager
Current Transformer (CT) / Potential Transformer (PT) Test Report (Sole Use / Private and Coop-Owned)	Engineering Department Manager	General Manager
Protective Equipment Test Report (such as: Cut- Out / Lighting Arrester / Disconnect Switch)	Engineering Department Manager	General Manager
Summary of Transformer Tested (Sole Use / Distribution Private Transformer)	Technical Services Division Manager	Engineering Department Manager

Quotation for Transformer Installation and Labor Cost - Big Loads	COD Manager	General Manager
CONTROL POINTS		
1. NEA Engineering Bulletin Volume 4 CS2260, NEA Transformer Specifications		
2. NEA Engineering Bulletin Volume 4 DX3300, Lightning Protection		

Summary of Transformer Tested (Cooperative Own Distribution Transformer)	Technical Services Division Manager	Engineering Department Manager
Summary of Transformer Tested (Cooperative Own Distribution Transformer)	Technical Services Division Manager	Engineering Department Manager
CONTROL POINTS		
1. NEA Engineering Bulletin Volume 4 CS2260, NEA Transformer Specifications		
2. NEA Engineering Bulletin Volume 4 DX3300, Lightning Protection		

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SUBJECT	OPERATION	
TOPIC	METERING INSTALLATION AND ENERGIZATION OF TRANSFORMER - CONNECTED CONSUMER (NEW CONSUMER AND UPGRADING)	
RESPONSIBLE OFFICE	TECHNICAL SERVICES DIVISION / ENGINEERING DEPARTMENT	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Confirmation Slip for Transformer Testing (Sole Use / Private Transformer for New Applicants)		Engineering Department Manager
Work Order (Private Transformer and Metering Installation)		Engineering Department Manager
New Connection Report	Technical Services Division (TSD) Manager	Engineering Department Manager
Certificate of Installation and Energization of Private Transformer	Engineering Department Manager	General Manager
CONTROL POINTS		

Recommended



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SUBJECT	OPERATION	
TOPIC	METERING INSTALLATION AND ENERGIZATION OF TRANSFORMER - CONNECTED CONSUMER (NEW CONSUMER AND UPGRADING)	
RESPONSIBLE OFFICE	ENGINEERING DEPARTMENT / TECHNICAL SERVICES DIVISION ENGINEERING DEPARTMENT	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Confirmation Slip for Transformer Testing (Sole Use / Private Transformer for New Applicants)	---	Engineering Department Manager
Work Order (Private Transformer and Metering Installation)	Technical Services Division Manager	Engineering Department Manager
New Connection Report	Technical Services Division (TSD) Manager	Engineering Department Manager
Certificate of Installation and Energization of Private Transformer	Engineering Department Manager	General Manager
CONTROL POINTS		

Board Resolution No. 176 Series of 2024-11-05, "A Resolution to Ratify and Adopt the Flowchart for Transformer Installation and Construction of Primary Line Extension"

AKELCO Board Resolution No. 176 Series of 2024-11-05, "A Resolution to Ratify and Adopt the Flowchart for Transformer Installation and Construction of Primary Line Extension"

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SUBJECT	OPERATION	
TOPIC	METERING INSTALLATION AND ENERGIZATION OF CONTESTABLE CONSUMER	
RESPONSIBLE OFFICE	TECHNICAL SERVICES DIVISION / ENGINEERING DEPARTMENT	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Metering Inspection Report (Contestable Consumer)	Technical Services Division Manager	Engineering Department Manager
Work Order (Metering Installation for Contestable Account)	Engineering Department Manager	General Manager
Energization for Contestable Account (Change Meter Format)	Technical Services Division Manager	Engineering Department Manager
CONTROL POINTS		
1. DOE Circular No. 2012-05-0005, "Prescribing the General Policies for the Implementation of the Retail Competition and Open Access"		
2. DOE Circular No. 2012-11-0010, "Providing for Additional Guidelines and Implementing Policies for Retail Competition and Open Access"		
3. ERC Resolution No. 10, Series of 2016, "A Resolution Adopting the Revised Rules for Contestability"		

Recommended



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SUBJECT	OPERATION	
TOPIC	METERING INSTALLATION AND ENERGIZATION OF CONTESTABLE CONSUMER	
RESPONSIBLE OFFICE	ENGINEERING DEPARTMENT / TECHNICAL SERVICES DIVISION ENGINEERING DEPARTMENT	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Metering Inspection Report (Contestable Consumer)	Technical Services Division Manager	Engineering Department Manager
Work Order (Metering Installation for Contestable Account)	Engineering Technical Services Division Department Manager	General Engineering Department Manager
Energization for Contestable Account (Change Meter Format)	Technical Services Division Manager	Engineering Department Manager
CONTROL POINTS		
1. DOE Circular No. 2012-05-0005, "Prescribing the General Policies for the Implementation of the Retail Competition and Open Access"		
2. DOE Circular No. 2012-11-0010, "Providing for Additional Guidelines and Implementing Policies for Retail Competition and Open Access"		
3. ERC Resolution No. 10, Series of 2016, "A Resolution Adopting the Revised Rules for Contestability"		

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SUBJECT	OPERATION	
TOPIC	INSPECTION AND REPLACEMENT OF KILOWATT-HOUR METER	
RESPONSIBLE OFFICE	TECHNICAL SERVICES DIVISION / ENGINEERING DEPARTMENT / AREA OFFICE	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Change Meter Request Form from Area Offices	Membership Services Assistant (MSA)	Area Manager
Meter Inspection Report (Transformer Connected Consumers)	Technical Services Division Manager	Engineering Department Manager
Meter Inspection Report (Small Residential and Commercial Consumers)	Technical Services Division Manager	Engineering Department Manager
Kilowatthour Meter Test Report / "As-Found" Calibration Test Report	Technical Services Division Manager	Engineering Department Manager

Recommended



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SUBJECT	OPERATION	
TOPIC	INSPECTION AND REPLACEMENT OF KILOWATT-HOUR METER	
RESPONSIBLE OFFICE	ENGINEERING DEPARTMENT / TECHNICAL SERVICES DIVISION ENGINEERING DEPARTMENT / AREA OFFICE	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Change Meter Request Form from Area Offices	For Deletion - already included in Commercial Operations Department	
Meter Inspection Report (Transformer Connected Consumers)	Technical Services Division Manager	Engineering Department Manager
Meter Inspection Report (Small Residential and Commercial Consumers Accounts)	Technical Services Division Manager	Engineering Department Manager
Kilowatthour Meter Test Report / "As-Found" Calibration Test Report	Technical Services Division Manager	Engineering Department Manager

Load Profile Report for EDM1 MK31 10(60) A Kilowatt Hour Meters and Programmable Kilowatt Hour Meters (As per Request)	Technical Services Division Manager	Engineering Department Manager
Change Meter Form	Technical Services Division Manager	Engineering Department Manager
Billing Request - Small Residential and Commercial Consumers	Technical Services Division Manager	- - -
Change Meter Accomplishment Report (In-Service Testing Program)	Technical Services Division Manager	Engineering Department Manager
Summary of Rehabilitated and/or Reconditioned Kilowatt-Hour Meters	Technical Services Division Manager	Engineering Department Manager
CONTROL POINTS		
1. ERC Resolution No. 12 series 2009, "A Resolution Adopting the Rules and Procedures for the Test and Maintenance of Electric Meters of Distribution Utilities"		
2. Board Resolution No. 147 Series of 2024-10-04, A Resolution Ratifying and Adopting the Amended Guidelines and Procedures in the Conduct of Meter Reading and Change Meters		

Load Profile Report for EDM1 MK31 10(60)A Kilowatt Hour Meters and Programmable Kilowatt Hour Meters (As per Request)	Technical Services Division Manager	Engineering Department Manager
Change Meter Form	Technical Services Division Manager	Engineering Department Manager
Billing Request - Small Residential and Commercial Consumers	Technical Services Division Manager	Engineering Department Manager
Change Meter Accomplishment Report (In-Service Testing Program)	Technical Services Division Manager	Engineering Department Manager
Certification of Rehabilitated and/or Reconditioned Kilowatt-Hour Meters	Technical Services Division Manager	Engineering Department Manager Noted by: General Manager
Summary of Rehabilitated and/or Reconditioned Kilowatt-Hour Meters or Calibrated Kilowatt-Hour Meter (Rehab)	Technical Services Division Manager	Engineering Department Manager
CONTROL POINTS		
1. ERC Resolution No. 12 series 2009, "A Resolution Adopting the Rules and Procedures for the Test and Maintenance of Electric Meters of Distribution Utilities"		
2. AKELCO Board Resolution No. 147 Series of 2024-10-04, A Resolution Ratifying and Adopting the Amended Guidelines and Procedures in the Conduct of Meter Reading and Change Meters		

3. Magna Carta for Residential Consumers

3. Magna Carta for Residential Consumers

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SUBJECT	OPERATION	
TOPIC	REPORTORIAL REQUIREMENTS	
RESPONSIBLE OFFICE	TECHNICAL SERVICES DIVISION / ENGINEERING DEPARTMENT	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
TSD Accomplishment Report	Tehcnical Services Division Manager	Engineering Department Manager
Consolidated Validation Report of Returned Kilowatt Hour Meters from Area / Substation Offices	Tehcnical Services Division Manager	Engineering Department Manager
Summary of Test Results for Newly Delivered Kilowatt Hour Meters	Tehcnical Services Division Manager	Engineering Department Manager
In-Service Testing Program - Testing Schedule	Engineering Department Manager	General Manager
Request for Acceptance Test of In-Service Meters		Meter Section Head

Recommended



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SUBJECT	OPERATION	
TOPIC	REPORTORIAL REQUIREMENTS	
RESPONSIBLE OFFICE	ENGINEERING DEPARTMENT / TECHNICAL SERVICES DIVISION ENGINEERING DEPARTMENT	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Technical Services Division Accomplishment Report	Technical Services Division Manager	Engineering Department Manager
Consolidated Validation Report of Returned Kilowatt Hour Meters from Area / Substation Offices	Technical Services Division Manager	Engineering Department Manager
Summary of Test Results for Newly Delivered Kilowatt Hour Meters	Engineering Department Manager	General Manager
In-Service Testing Program - Testing Schedule	Engineering Department Manager	General Manager
Request for Acceptance Test of In-Service Meters	- - -	Meter Maintenance Section Head

Replacement Program (massive Change Meter In Compliance to ERC for Failed Lots)	Engineering Department Manager	General Manager
Annual Metering Accomplishment Report (ERC Compliance)	Tehcnical Services Division Manager	Engineering Department Manager
Voltage Variation Report (VVR)	Engineering Department Manager	General Manager

Replacement Program (massive Change Meter In Compliance to ERC for Failed Lots)	Engineering Department Manager	General Manager
Annual Metering Accomplishment Report (ERC Compliance)	Technical Services Division Manager	Engineering Department Manager
1. Total Number of Acquired New Meters		
2. Total Number of New Connections and Replacements		
3. Total Number of Calibrated New Meters and Repaired / Recalibrated	Engineering Department Manager	General Manager
Projected Quantity of Revenue Meters to be Procured for the Period		
List of KWHr Meter Standards with Technical Specifications that are Currently in Use		
List of Meter Products Currently in Service	Engineering Department Manager	General Manager
Voltage Variation Report (VVR)	Engineering Department Manager	General Manager

Transmittals (Communication Letter to ERC)		General Manager with initial of Technical Services Division Manager
CONTROL POINTS		
1.ERC Resolution No. 12 series 2009, "A Resolution Adopting the Rules and Procedures for the Test and Maintenance of Electric Meters of Distribution Utilities"		
2. ERC Resolution No. 14-17,"Amendments to the Rules on Testing and Sealing of Meters in Relation to the Conduct of In-Service Meter Testing Pursuant to Resolution No. 12, Series of 2009"		
3. NEA Engineering Bulletin Volume 4 CS1330, "Test Requirements for Kilowatt-Hour Meters"		

Summary of Voltage Test Reports	Engineering Department Manager	General Manager
Transmittal Letter (Communication Letter to ERC for the Reportorial Requirements)	Initialed by: Engineering Department Manager	General Manager with initial of Technical Services Division Manager
CONTROL POINTS		
1.ERC Resolution No. 12 series 2009, "A Resolution Adopting the Rules and Procedures for the Test and Maintenance of Electric Meters of Distribution Utilities"		
2. ERC Resolution No. 14-17,"Amendments to the Rules on Testing and Sealing of Meters in Relation to the Conduct of In-Service Meter Testing Pursuant to Resolution No. 12, Series of 2009"		
3. NEA Engineering Bulletin Volume 4 CS1330, "Test Requirements for Kilowatt-Hour Meters"		

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SUBJECT	OPERATION	
TOPIC	REPORTORIAL REQUIREMENTS	
RESPONSIBLE OFFICE	ASSET MANAGEMENT DIVISION (AMD) / ENGINEERING DEPARTMENT	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Transmittal Letter for ERC Distribution System Loss Data Reportorial Requirement (ERC Reso 10 series 2018); with enlosures:		
a. Subtransmission and Substation Data DSL (Annex C-1)		General Manager
b. Feeder Data DSL (Annex C-2)		General Manager
c. Reportorial Requirement (Annex C-3) Annually		General Manager

Recommended



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SUBJECT	OPERATION	
TOPIC	REPORTORIAL REQUIREMENTS	
RESPONSIBLE OFFICE	ENGINEERING DEPARTMENT ASSET MANAGEMENT DIVISION (AMD) + ENGINEERING DEPARTMENT	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Capital Expenditure Project Reportorial Requirements	Engineering Department Manager	General Manager
Transmittal Letter for ERC Distribution System Loss Data Reportorial Requirement (ERC Reso 10 series 2018); with enlosures:	For Deletion - Already included in Transmittal Letter	
a. Subtransmission and Substation Data DSL (Annex C-1)		
b. Feeder Data DSL (Annex C-2)		
c. Reportorial Requirement (Annex C-3) Annually		

Transmittal Letter for ERC Distribution System Loss Sworn Statement for Data Reportorial Requirement (ERC Reso 10 series 2018)		General Manager
ERC Distribution System Loss Sworn Statement		Engineering Department Manager
Distributor's Compliance Report to the Philippine Distribution Code		General Manager
Distributor's Compliance Report to the Philippine Grid Code		General Manager
System Loss Report		Engineering Department Manager
Monthly Engineering Report (SAIFI, SAIDI, System Loss, Length of Line)	Engineering Department Manager	General Manager
Distribution Reliability Report	Engineering Department Manager	General Manager
Other Technical Data (Distribution System Data)	Engineering Department Manager	General Manager
Engineering Departmental Scorecard		General Manager

Transmittal Letter for ERC Distribution System Loss Sworn Statement for Data Reportorial Requirement (ERC Reso- 10 series 2018)	For Deletion - Already included in Transmittal Letter	
Energy Regulatory Commission Segregated Distribution System Loss Sworn Statement	---	Affiant: Engineering Department Manager
Distributor's Compliance Report to the Philippine Distribution Code	Initialed by: Engineering Department Manager	Certified by: General Manager
Distributor's Grid Users Compliance Report to the Philippine Grid Code	Initialed by: Engineering Department Manager	Certified by: General Manager
Grid User's Summary Compliance Plans to the Philippine Grid Code	Initialed by: Engineering Department Manager	Certified by: General Manager
System Loss Report	For Deletion - Already included in Monthly Engineering Report	
Monthly Engineering Report (SAIFI, SAIDI, System Loss, Length of Line)	Engineering Department Manager	General Manager
Distribution Reliability Report	Engineering Department Manager	General Manager
Other Technical Data (Distribution System Data)	Engineering Department Manager	General Manager
Engineering- Departmental Scorecard	For Deletion - Already included in Departmental Scorecard in Common Documents	

Monthly Energy Consumption Report / Coop-Used	Engineering Department Manager	General Manager
Significant Incident Report - NEA		Certified by: General Manager
Significant Incident Report - ERC		General Manager
Power Interruption Report (MCO request for compliance to DENR)	Engineering Department Manager	General Manager
Request to Attach		AMD Manager
Inventory of Substation Protection and Equipment		General Manager
Power Monitoring Report		Certified by: General Manager

Monthly Energy Consumption Report (Coop-Used)	Engineering-Department Asset Management Division Manager	General Engineering Department Manager
Significant Incident Report - NEA	Certified by: Engineering Department Manager	Noted by: General Manager
Significant Incident Report - ERC	Engineering Department Manager	General Manager
Power Interruption Data/Report (MCO request for Compliance to DENR)	Engineering Department Manager	General Manager
- AKELCO Scheduled and Unscheduled		
- NGCP Scheduled and Unscheduled		
Request to Attach (for TELCO Joint Pole Agreement)	Inspected by: Asset Management Division Staff	Asset Management Division Manager
Certificate of Completion (for TELCO Joint Pole Agreement)	Engineering Department Manager	General Manager
Inventory of Substation Protection and Equipment	Engineering Department Manager	General Manager
Power Monitoring Report	Engineering Department Manager	Certified by:- General Manager
Power Restoration Report	Engineering Department Manager	Certified by:- General Manager

Protection Coordination Study	AMD Manager	Engineering Department Manager
Distribution Impact Study		General Manager
Power Outage Report	Engineering Department Manager	General Manager
NEA Key Performance Standard		Engineering Department Manager
Feeder Metering Report		Engineering Department Manager
Net-Metering Connection Certification		General Manager
Distribution Development Plan		General Manager
Vulnerability Risk Assessment (VRA, RCP, ERP, Mitigation Plan)		Submitted by: General Manager

Protection Coordination Study	AMD Engineering Department Manager	Engineering Department General Manager
Distribution Impact Study Summary	Engineering Department Manager	General Manager
Power Outage Report	Engineering Department Manager	General Manager
NEA Key Performance Standard - Technical Parameters	Asset Management Division Manager	Engineering Department Manager
Substation and Feeder Metering Report	Asset Management Division Manager	Engineering Department Manager
Net-Metering Connection Certification	Engineering Department Manager	General Manager
Change Meter Report (Net Metering)	Technical Services Division Manager	Engineering Department Manager
Quotation for Net Metering Certificate of Compliance to ERC	Engineering Department Manager	General Manager
Distribution Development Plan	- - -	General Manager (Subject for Board Approval)
Vulnerability Risk Assessment (VRA, RCP, ERP, Mitigation Plan)	- - -	Submitted by: General Manager
Emergency Response Plan	- - -	General Manager

			Mitigation Plan	---	General Manager
			Resiliency Compliance Plan	---	General Manager
			Inventory of Mitigation Projects	Engineering Department Manager	General Manager
			Annual Peak Demand (kW) and Total Energy Consumption (kWh) Forecast per Metering/Delivery Point Sourced from the Grid	Engineering Department Manager	General Manager
			Actual Monthly Peak Demand (kW) and Energy Consumption (kWh) per Metering/Delivery Point Sourced from the Grid	Engineering Department Manager	General Manager
			Actual and Forecast Monthly Peak Demand (kW) and Energy Consumption (kWh) per Metering/Delivery Point Sourced from the Grid	Engineering Department Manager	General Manager
			Actual Monthly Peak Demand (kW) and Energy Consumption (kWh) Supplied by Embedded Generator/Self-Generating Facility	Engineering Department Manager	General Manager

			Annual Peak Demand (kW) and Total Energy Consumption (kWh) Supplied by Embedded Generator/Self-Generating Facility	Engineering Department Manager	General Manager
			Actual Peak Demand (kW) in Off-Peak Month (Feedback Power) - Actual Hourly Demand (kW)	Engineering Department Manager	General Manager
			Actual Peak Demand (kW) in Off-Peak Month (Feedback Power) - Actual Hourly Demand (kW)	Engineering Department Manager	General Manager
			Forecasted Peak Demand (kW) in Off-Peak Month (Feedback Power) - Forecasted Hourly Demand (kW)	Engineering Department Manager	General Manager
			Forecasted Peak Demand (kW) in Peak Month (Feedback Power) - Forecasted Hourly Demand (kW)	Engineering Department Manager	General Manager
			Transformer Data	Engineering Department Manager	General Manager
			Certification (Distributed energy Resources)	Engineering Department Manager	General Manager

Comprehensive Land Use Plan	Engineering Department Manager	General Manager
CONTROL POINTS		
1. DOE Department Circular No. 2023-03-005 re:Providing Supplemental Policy for the Systematic Management of the DOE Reportorial Requirements for the Electric Power Industry Participants - Distribution Utilities dated March 03, 2023		
2. Philippine Distribution Code 2017 Edition (Resolution No. 02- Series of 2018)		
3. ERC Resolution No. 26-2016 re: A Resolution Adopting the Guidelines and Procedures for Online Report Submission of System Loss Segregation and Interruption Data to the Distribution Management Committee		
4. ERC Resolution No. 10-2018 re: A Resolution Clarifying the System Loss Calculation and Providing the Effectivity of the Rules for Setting the		
5. ERC Resolution No. 24, Series of 2011 re: Approving and Adopting the revised URR excel model		
6. Philippine Distribution Code 2017 Edition (Resolution No. 02- Series of 2018).		
7. ERC Resolution No. 24, Series of 2019: Uniform Reportorial Requirement		
8. NEA Memorandum dated 2019-045 Aug 14, 2019 Amended Enhanced Policy/Guidelines on Electric Cooperatives (EC) Overall Performance		
9. Philippine Distribution Code 2017 Edition (Resolution No. 02- Series of 2018).		
10. NEA Memo 2023-21: RB Resolution Number 2023-65-2023 Policy/Guidelines on Annual EC Overall Performance Assessment		
11. IRR of RA 10531 or the National Electrification Administration Reform Act of 2013		

Comprehensive Land Use Plan (CLUP) Report	Engineering Department Manager and Corporate Planning Division Manager	General Manager
CONTROL POINTS		
1. DOE Department Circular No. 2023-03-005 re:Providing Supplemental Policy for the Systematic Management of the DOE Reportorial Requirements for the Electric Power Industry Participants - Distribution Utilities dated March 03, 2023		
2. Philippine Distribution Code 2017 Edition (Resolution No. 02- Series of 2018)		
3. ERC Resolution No. 26-2016 re: A Resolution Adopting the Guidelines and Procedures for Online Report Submission of System Loss Segregation and Interruption Data to the Distribution Management Committee		
4. ERC Resolution No. 10-2018 re: A Resolution Clarifying the System Loss Calculation and Providing the Effectivity of the Rules for Setting the		
5. ERC Resolution No. 24, Series of 2011 re: Approving and Adopting the revised URR excel model		
12. Philippine Distribution Code 2017 Edition (Resolution No. 02- Series of —2018)		
6. ERC Resolution No. 24, Series of 2019: Uniform Reportorial Requirement		
7. NEA Memorandum dated 2019-045 Aug 14, 2019 Amended Enhanced Policy/Guidelines on Electric Cooperatives (EC) Overall Performance		
12. Philippine Distribution Code 2017 Edition (Resolution No. 02- Series of —2018)		
8. NEA Memo 2023-21: RB Resolution Number 2023-65-2023 Policy/Guidelines on Annual EC Overall Performance Assessment		
9. IRR of RA 10531 or the National Electrification Administration Reform Act of 2013		

12. Philippine Distribution Code 2017 Edition (Resolution No. 02- Series of 2018).

13. In Compliance to Republic Act No. 7160

~~12. Philippine Distribution Code 2017 Edition (Resolution No. 02- Series of —2018)~~

10. In Compliance to Republic Act No. 7160

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SUBJECT	OPERATION	
TOPIC	SITIO ELECTRIFICATION PROGRAM (SEP) / TYPHOON DAMAGE / CONTRIBUTION IN AID OF CONSTRUCTION	
RESPONSIBLE OFFICE	ENGINEERING DEPARTMENT / PLANNING AND DESIGN DIVISION / CONSTRUCTION DIVISION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Staking Sheets:		
a. As-Plan including Bill of Materials	Engineering Department Manager	General Manager
b. As-Built including Bill of Materials	Engineering Department Manager	General Manager
Progress Report:		
a. Sitio Electrification Program (SEP)	Engineering Department Manager	General Manager
b. Contribution in Aid of Construction (CIAC)	Engineering Department Manager	General Manager

c. Typhoon and Other Calamities	Engineering Department Manager	General Manager
CONTROL POINTS		
1. IRR of RA 10531 or the National Electrification Administration Reform Act of 2013		
2. Distribution Service and Open Assess Rules (DSOAR)		

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SUBJECT	OPERATION	
TOPIC	CERTIFICATES AND OTHER REQUIREMENTS	
RESPONSIBLE OFFICE	ENGINEERING DEPARTMENT / PLANNING AND DESIGN DIVISION / CONSTRUCTION DIVISION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Certificate of Completion (Line Construction - SEP / BLEP, NHA, DPWH)	Engineering Department Manager	General Manager
Certificate of Completion (Housewiring Connection)	Engineering Department Manager	General Manager
Certificate of Energization - Subsidy Funded Project	Engineering Department Manager Witnessed by: Barangay Captain and Municipal Engineer	General Manager
Certificate of Acceptance - Subsidy Funded Project	Engineering Department Manager	General Manager
Certificate of Final Inspection and Acceptance (Housewiring, Kilowatthour Meters and Service Drop)	Signed by: ISD Manager Engineering Department Manager	General Manager

Certificate of Final Inspection and Acceptance (Construction of Distribution Lines)	Signed by: Engineering Department Manager	General Manager
Certificate of Joint Survey (Government Funded Project / Private)		Planning and Design Division Manager with concurrence of government / private Representative
Certificate of Final Inspection and Acceptance Privately Constructed Lines)	Engineering Department Manager	General Manager
CONTROL POINTS		
1. IRR of RA 10531 or the National Electrification Administration Reform Act of 2013		
2. NEA Memorandum No. 2021-012, Liquidation of Subsidy Funded Projects		

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SUBJECT	OPERATION	
TOPIC	VEGETATION MANAGEMENT	
RESPONSIBLE OFFICE	COMMERCIAL OPERATIONS DEPARTMENT	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Distribution Development Plan (DDP) for Vegetation Management (Monthly)	COD Manager	General Manager
Transmittal Letter for the Notice to DENR, PCA & LGU of the Scheduled Clearing Activity & Inventory of Trees for Cutting / Pruning / Trimming		General Manager
Transmittal Letter for the Accomplishment Report to be submitted to DENR, LGU and PCA (Regulatory Compliance)		General Manager

Accomplishment Report - Clearing Activity		General Manager
CONTROL POINTS		
CONTROL POINTS		

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SUBJECT	OPERATIONS	
TOPIC	LINE MAINTENANCE	
RESPONSIBLE OFFICE	COMMERCIAL OPERATIONS DEPARTMENT AND AREA SUBSTATIONS	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Lineman Monthly Schedule	COD Manager	General Manager
Monthly Accomplishment Report of Area Substations	Area Engineer	COD Manager
CONTROL POINTS		

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SUBJECT	DOCUMENTS	
TOPIC	NEW CONNECTION	
RESPONSIBLE OFFICE	COMMERCIAL OPERATIONS DEPARTMENT AND AREA OFFICES	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Application for Membership and Right of Way Agreement		Conforme: Applicant / Member- Consumer-Owner
Inspection Report		Area Manager
Quotation for Fees and Other Charges (MF / CF, CSC, ED) - Big Loads	Area Manager	COD Manager
Quotation for Transformer Installation and Labor Cost - Big Loads	COD Manager	General Manager
Bill of Fees and Other Charges - New Connection		Area Manager

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SUBJECT	DOCUMENTS	
TOPIC	NEW CONNECTION	
RESPONSIBLE OFFICE	COMMERCIAL OPERATIONS DEPARTMENT AND AREA OFFICES	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Application for Membership, Electric- Service and Right of Way- Agreement	For Deletion - not for approval	
Inspection Report	Membership Services Assistant	Area Manager
Quotation for Fees and Other Charges (MF / CF, CSC, ED) - Big Loads	Area Manager	Commercial Operations Department Manager
Quotation for Transformer Installation and Labor Cost - Big Loads	Transferred to Engineering Department	
Bill of Fees and Other Charges - New Connection	Membership Services Assistant	Area Manager

Service Connect Order		Area Manager Energized by: Service Crew
Gate Pass / Issuance Slip		Signed by: Membership Services Assistant
Work Order (Private Transformer and Metering Installation)	COD Manager	General Manager
List of Applications for Membership	Area Manager	COD Manager
List of Application for Transfer of Ownership / Change Name (Sanitation)	Area Manager	COD Manager
Summary of Pending for Service Dropping / Inspection and Change Meter		Area Manager
a. Inspection		Area Manager
b. Service Dropping		Area Manager
c. Change Meter		Area Manager
CONTROL POINTS		
1. Magna Carta for Residential Consumers		

Service Connect Order	Membership Services Assistant	Area Manager Energized by: Service Crew
Gate Pass / Issuance Slip	For Deletion—not for approval	
Work Order (Private Transformer and Metering Installation)	Commercial Operations Department Manager	General Manager
List of Applications for Membership	Area Manager	Commercial Operations Department Manager
List of Application for Transfer of Ownership / Change Name (Sanitation)	Area Manager	Commercial Operations Department Manager
Summary of Pending for Service Dropping / Inspection and Change Meter	Membership Services Assistant	Area Manager
Detailed List of Pending for:		
a. Inspection	Membership Services Assistant	Area Manager
b. Service Dropping	Membership Services Assistant	Area Manager
c. Change Meter	Membership Services Assistant	Area Manager
CONTROL POINTS		
1. Magna Carta for Residential Consumers/ Distribution Services and Open Access (DSOAR)		

2. Board Resolution No. 171 Series of 2023-11-06, "Policy and Guideline on the Application and Installation of Private Transformer/s for Low and High Voltage Consumers

3. Board Resolution No. 176 Series of 2024-11-05, "Proposed Flow Chart for Transformer Installation and Construction of Primary Line Extension"

2. Board Resolution No. 171 Series of 2023-11-06, "Policy and Guideline on the Application and Installation of Private Transformer/s for Low and High Voltage Consumers

3. Board Resolution No. 176 Series of 2024-11-05, "Proposed Flow Chart for Transformer Installation and Construction of Primary Line Extension"



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MANUAL OF APPROVALS

1st Edition - February 2025

SUBJECT	DOCUMENTS	
TOPIC	CONSUMER COMPLAINTS, APPLICATIONS AND REQUESTS	
RESPONSIBLE OFFICE	CONSUMER OPERATIONS DEPARTMENT, AREA OFFICES AND MICS DIVISION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
4Ps Lifeline Application Form		Area Manager
Non-4Ps Application Form		Area Manager
Application for Senior Citizen's Discount	MICS Division Manager	Finance Department Manager
Customer Complaints Form		Conforme: Complainant - MCO
Service Memorandum		Area Manager

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SUBJECT	DOCUMENTS	
TOPIC	CONSUMER COMPLAINTS, APPLICATIONS AND REQUESTS	
RESPONSIBLE OFFICE	CONSUMER OPERATIONS DEPARTMENT, AREA OFFICES AND MICS DIVISION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
4Ps Lifeline Application Form	- - -	Area Manager
Non-4Ps Application Form	- - -	Area Manager
Application for Senior Citizen's Discount (Area Offices)	MICS Division Manager Membership Services Assistant	Finance Department Manager Area Manager
Customer Complaints Form	For Deletion - not for approval	
Summary of Complaints and Requests Received	Area Manager	Commercial Operations Department Manager
Service Memorandum	Membership Services Assistant	Area Manager

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Bill of Fees and Other Charges (Reprinting of Bills / SOA / Ledger and the like)		Area Manager
Billing Request Form		Area Manager
CONTROL POINTS		
1. Magna Carta for Residential Consumers		
2. Republic Act No. 9994, Expanded Senior Citizens Act of 2010		

Bill of Fees and Other Charges (Reprinting of Bills / SOA / Ledger and the like)	Membership Services Assistant	Area Manager
Billing Request Form	Area Manager	Area Manager Commercial Operations Department Manager
CONTROL POINTS		
1. Magna Carta for Residential Consumers		
2. Republic Act No. 9994, Expanded Senior Citizens Act of 2010		
3. Republic Act No. 11552: An Act Extending and Enhancing the		
4. Board Resolution No. 043 Series of 2023-02-03, "Policy Guidelines on		

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SUBJECT	DOCUMENTS	
TOPIC	RELOCATION AND REPLACEMENT OF METERS	
RESPONSIBLE OFFICE	AREA OFFICES, AREA SUBSTATIONS AND COMMERCIAL OPERATIONS DEPARTMENT	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Change Meter Order	Membership Services Assistant / Foreman	Area Manager / Area Engineer
Meter Relocation Order	Membership Services Assistant	Area Manager
Bill of Fees and Other Charges - Transfer of Meter		Area Manager
Change Meter Accomplishment Report		Area Manager / Area Engineer
Summary of Returned Kilowatt-Hour Meters		Area Manager
CONTROL POINTS		

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SUBJECT	DOCUMENTS	
TOPIC	RELOCATION AND REPLACEMENT OF METERS	
RESPONSIBLE OFFICE	AREA OFFICES, AREA SUBSTATIONS AND COMMERCIAL OPERATIONS DEPARTMENT	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Change Meter Order	Membership Services Assistant / Foreman	Area Manager / Area Engineer
Meter Relocation Order	Membership Services Assistant	Area Manager
Bill of Fees and Other Charges - Transfer of Meter	Membership Services Assistant	Area Manager
Change Meter Accomplishment Report	Area Manager	Area Manager / Area Engineer Commercial Operations Department Manager
Summary of Returned Kilowatt-Hour Meters	Area Manager	Area Manager Commercial Operations Department Manager
CONTROL POINTS		

Board Resolution No. 147 Series of 2024-10-04, A Resolution Ratifying and Adopting the Amended Guidelines and Procedures in the Conduct of Meter Reading and Change Meters

Board Resolution No. 147 Series of 2024-10-04, A Resolution Ratifying and Adopting the Amended Guidelines and Procedures in the Conduct of Meter Reading and Change Meters

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SUBJECT	COLLECTION	
TOPIC	COLLECTION OF POWER BILLS AND OTHER FEES	
RESPONSIBLE OFFICE	COMMERCIAL OPERATIONS DEPARTMENT AND AREA OFFICES	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Telling Schedule	Area Manager	COD Manager
Collection Summary	Teller	Area Manager
Teller Collection Report / Recap	Teller	Area Manager
Collected Check List	Teller	Area Manager
Collected Non-Power	Teller	Area Manager
Cashier's Daily Collection Report (CDCR)	Teller	Area Manager

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SUBJECT	COLLECTION	
TOPIC	COLLECTION OF POWER BILLS AND OTHER FEES	
RESPONSIBLE OFFICE	COMMERCIAL OPERATIONS DEPARTMENT AND AREA OFFICES	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Telling Schedule	Area Manager	Commercial Operations Department Manager
Collection Summary	Teller	Area Manager
Teller Collection Report / Recap	Teller	Area Manager
Collected Check List	Teller	Area Manager
Collected Online/ LDDAP List	Teller	Area Manager
Collected Non-Power	Teller	Area Manager
Cashier's Daily Collection Report (CDCR)	Teller	Area Manager
Weekly Summary of Cashier's Daily Collection Report	Area Manager	Commercial Operations Department Manager

Daily Reconciliation Report (For Accredited Bayad Center)	Teller	Area Manager
Monthly Collection Summary of Accredited Bayad Centers	Teller	Area Manager
CONTROL POINTS		
Board Resolution No. 144 Series of 2023-09-22, "Amended Guidelines and Procedures for the Conduct of Teller and Deposit of Collections"		

Daily Reconciliation Report (For Accredited Bayad Center)	Teller	Area Manager
Monthly Collection Summary of Accredited Bayad Centers	Teller	Area Manager
CONTROL POINTS		
Board Resolution No. 144 Series of 2023-09-22, "Amended Guidelines and Procedures for the Conduct of Teller and Deposit of Collections"		
Board Resolution No. 187 Series of 2023-12-01, "Guidelines and Procedures for the Conduct of Teller and Deposit of Collections of the Cooperative"		

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SUBJECT	DISCONNECTION AND RECONNECTION	
TOPIC	DISCONNECTION AND RECONNECTION PROCESS	
RESPONSIBLE OFFICE	COMMERCIAL OPERATIONS DEPARTMENT AND AREA OFFICES	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Disconnection List		Area Manager
Application for Permanent / Temporary Disconnection		Area Manager
Permanent / Temporary Disconnection Order		Area Manager
Special Disconnection Order		Area Manager

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SUBJECT	DISCONNECTION AND RECONNECTION	
TOPIC	DISCONNECTION AND RECONNECTION PROCESS	
RESPONSIBLE OFFICE	COMMERCIAL OPERATIONS DEPARTMENT AND AREA OFFICES	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Disconnection List	Disconnection Clerk	Area Manager
Application for Permanent / Temporary Disconnection	Disconnection Clerk	Area Manager
Permanent / Temporary Disconnection Order	Disconnection Clerk	Area Manager
Special Disconnection Order	Disconnection Clerk	Area Manager
Summary of Permanent/ Temporary Disconnection (Monthly)	Area Manager	Commercial Operations Department Manager

Summary of Unsettled Disconnected MCOs	Area Manager	COD Manager
Reconnection Order		Area Manager
Appraisal for Apprehension	Reported / Submitted by: Meter Reader / Member Services Assistant / Consumer Welfare Desk / Disconnection Clerk / Lineman / Informer	Noted by: Legal Division Manager
Incentive Form	Area Manager	Legal Division Manager
CONTROL POINTS		
1. Magna Carta for Residential Electricity Consumers		
2. COD Memorandum Ref. No. 2022-01-33, Policy in the Implementation of 48 Hour Notice of Disconnection and Disconnection Order		
3. Republic Act No. 7832 also known as Anti-Pilferage Act		

Summary of Unsettled Disconnected MCOs (Monthly)	Area Manager	Commercial Operations Department Manager
Reconnection Order	Disconnection Clerk	Area Manager
Appraisal for Apprehension	Transferred to Legal Division	
Incentive Form For the Apprehension	Transferred to Legal Division	
CONTROL POINTS		
1. ERC Resolution No. 28-2010: Adopting the Amendments to the Magna Carta for Residential Electricity Consumers		
2. COD Memorandum Ref. No. 2022-01-33, Policy in the Implementation of 48 Hour Notice of Disconnection and Disconnection Order		
3. Republic Act No. 7832 also known as Anti-Pilferage Act		
4. NEA Memorandum to ECs No. 2025-16: Policy on Reclassification of Consumer Accounts Receivable		

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SUBJECT	RECEIVABLE MANAGEMENT	
TOPIC	ISSUANCE OF DEMAND LETTER AND GRANT OF PROMISSORY NOTE	
RESPONSIBLE OFFICE	COMMERCIAL OPERATIONS DEPARTMENT AND AREA OFFICES	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Demand Letter		Signed by: Area Manager

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SUBJECT	RECEIVABLE MANAGEMENT	
TOPIC	ISSUANCE OF DEMAND LETTER AND GRANT OF PROMISSORY NOTE	
RESPONSIBLE OFFICE	COMMERCIAL OPERATIONS DEPARTMENT AND AREA OFFICES	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Demand Letter amounting to:		
a. up to Php300,000.00	---	Area Manager
b. Php300,001.00 to Php500,000.00	Area Manager	Commercial Operations Department Manager
c. Php500,001.00 to Php1,000,000.00	Commercial Operations Department Manager	General Manager
d. Php1,000,001.00 and above	General Manager	Board of Directors

Demand Letter (Small Claims)		Signed by: Legal Counsel
Promissory Note Depending on the Amount Involved:		
a. up to Php300,000.00		Area Manager
b. Php300,001.00 to Php500,000.00		COD Manager
c. Php500,001.00 to Php1,000,00.00		General Manager
d. Php1,000,001.00 and above		Board of Directors
CONTROL POINTS		
1. Board Resolution No. 166, A Resolution Approving and Adopting the Uniform Schedule of Promissory Note"		
2. Board Resolution No. 019 Series of 2023-06-16,"A Resolution Amending BR No. 152 Series of 2022-10-07 to Include the General Manager, Commercial Operations Manager, and Legal Division in Filing Small Claims Cases for Apprehended And Delinquent Member-Consumer-Owners Who Have Past Due and/or Disconnected Accounts"		

Affidavit of Service (Area Office)		Concerned Area Office Personnel
Demand Letter- (Small Claims)	For Deletion - document from external legal counsel	
Promissory Note Depending on the Amount Involved:		
a. up to Php300,000.00	- - -	Area Manager
b. Php300,001.00 to Php500,000.00	Area Manager	Commercial Operations Department Manager
c. Php500,001.00 to Php1,000,00.00	Commercial Operations Department Manager	General Manager
d. Php1,000,001.00 and above	General Manager	Board of Directors
CONTROL POINTS		
1. Board Resolution No. 166 Series of 2021-11-05 , A Resolution Approving and Adopting the Uniform Schedule of Promissory Note"		
2. Board Resolution No. 019 Series of 2023-06-16,"A Resolution Amending BR No. 152 Series of 2022-10-07 to Include the General Manager, Commercial Operations Manager, and Legal Division in Filing Small Claims Cases for Apprehended And Delinquent Member-Consumer-Owners Who Have Past Due and/or Disconnected Accounts"		

Signed by:

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SUBJECT	CONTRACTED SERVICES	
TOPIC	ACCOMPLISHMENT OF PARENT IMPLEMENTER	
RESPONSIBLE OFFICE	COMMERCIAL OPERATIONS DEPARTMENT AND AREA OFFICES	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
1. Accomplishment Reports:		
a. Summary of Distributed 48-Hour Notice	Disconnection Clerk	Area Manager
b. Daily Disconnection Accomplishment Report	Disconnection Clerk	Area Manager
c. Reconnection Accomplishment Report	Disconnection Clerk	Area Manager
d. Summary of New Connection	Membership Services Assistant	Area Manager
e. Summary of Change Meter	Membership Services Assistant	Area Manager
f. Summary of Pole Metering / Clustering / Transfer of Meter	Membership Services Assistant	Area Manager
CONTROL POINTS		

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SUBJECT	CONTRACTED SERVICES	
TOPIC	ACCOMPLISHMENT OF PARENT IMPLEMENTER	
RESPONSIBLE OFFICE	COMMERCIAL OPERATIONS DEPARTMENT AND AREA OFFICES	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
1. Accomplishment Reports:	Area Manager	Commercial Operations Department Manager
a. Summary of Distributed 48-Hour Notice	Disconnection Clerk	Area Manager
b. Daily Disconnection Accomplishment Report	Disconnection Clerk	Area Manager
c. Reconnection Accomplishment Report	Disconnection Clerk	Area Manager
d. Summary of New Connection	Membership Services Assistant	Area Manager
e. Summary of Change Meter	Membership Services Assistant	Area Manager
f. Summary of Pole Metering / Clustering / Transfer of Meter	Membership Services Assistant	Area Manager
CONTROL POINTS		

1. Notarized Contract of Services
2. Magna Carta for Residential Electricity Consumers
3. COD Memorandum Ref. No. 2022-01-33; Policy in the Implementation of 48 Hour Notice of Disconnection and Disconnection Order
4. Republic Act No. 7832 also known as Anti-Pilferage Act

1. Notarized Contract of Services
2. Magna Carta for Residential Electricity Consumers
3. COD Memorandum Ref. No. 2022-01-33; Policy in the Implementation of 48 Hour Notice of Disconnection and Disconnection Order
4. Republic Act No. 7832 also known as Anti-Pilferage Act

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SUBJECT	PETTY CASH FUND	
TOPIC	PETTY CASH DISBURSEMENT AND REPLENISHMENT	
RESPONSIBLE OFFICE	COMMERCIAL OPERATIONS DEPARTMENT, AREA OFFICES AND FINANCE SERVICES DEPARTMENT	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Request for Petty Cash	Finance Department Manager	General Manager
Petty Cash Voucher		Area Manager / Area Engineer
Summary of Petty Cash Expenses		Area Manager / Area Engineer
CONTROL POINTS		

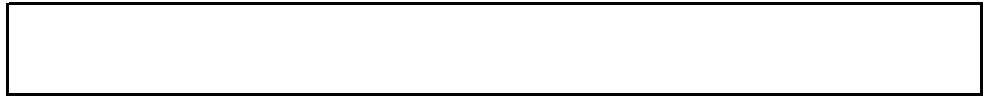
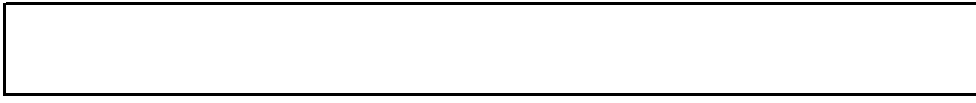
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SUBJECT	PETTY CASH FUND	
TOPIC	PETTY CASH DISBURSEMENT AND REPLENISHMENT	
RESPONSIBLE OFFICE	COMMERCIAL OPERATIONS DEPARTMENT, AREA OFFICES AND FINANCE SERVICES DEPARTMENT	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Request for Petty Cash	For Deletion - Duplicated with item in Common Documents	
Petty Cash Voucher	---	Area Manager / Area Engineer
Summary of Petty Cash Expenses (Replenishment)	Area Manager	Area Manager / Area Engineer Commercial Operations Department Manager
CONTROL POINTS		



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SUBJECT	OPERATION	
TOPIC	VEGETATION MANAGEMENT	
RESPONSIBLE OFFICE	COMMERCIAL OPERATIONS DEPARTMENT	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Distribution Development Plan (DDP) for Vegetation Management (Monthly)	COD Manager	General Manager
Transmittal Letter for the Notice to DENR, PCA & LGU of the Scheduled Clearing Activity & Inventory of Trees for Cutting / Pruning / Trimming		General Manager
Transmittal Letter for the Accomplishment Report to be submitted to DENR, LGU and PCA (Regulatory Compliance)		General Manager
Accomplishment Report - Clearing Activity		General Manager
Application for Registration of Chain Saw		
CONTROL POINTS		

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SUBJECT	OPERATION	
TOPIC	VEGETATION MANAGEMENT	
RESPONSIBLE OFFICE	COMMERCIAL OPERATIONS DEPARTMENT	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Distribution Development Plan (DDP) for Vegetation Management (Monthly)	Transferred to Engineering Department	
Transmittal Letter for the Notice to DENR, PCA & LGU of the Scheduled Clearing Activity & Inventory of Trees for Cutting / Pruning / Trimming	Transferred to Engineering Department	
Transmittal Letter for the Accomplishment Report to be submitted to DENR, LGU and PCA (Regulatory Compliance)	Transferred to Engineering Department	
Accomplishment Report - Clearing Activity	Transferred to Engineering Department	
Application for Registration of Chain Saw	For Deletion	
CONTROL POINTS		

1. IRR of RA 11361 or Anti-Obstruction of Power Line Act

2. BR No. 103 Series of 2024-07-19

1. IRR of RA 11361 or Anti-Obstruction of Power Line Act

2. BR No. 103 Series of 2024-07-19

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SUBJECT	OPERATIONS	
TOPIC	LINE MAINTENANCE	
RESPONSIBLE OFFICE	COMMERCIAL OPERATIONS DEPARTMENT AND AREA SUBSTATIONS	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Lineman Monthly Schedule	COD Manager	General Manager
Monthly Accomplishment Report of Area Substations	Area Engineer	COD Manager
Monthly Operations Report (Technical Data)	Area Engineer	COD Manager
CONTROL POINTS		

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SUBJECT	OPERATIONS	
TOPIC	LINE MAINTENANCE	
RESPONSIBLE OFFICE	COMMERCIAL OPERATIONS- ENGINEERING DEPARTMENT AND AREA- SUBSTATIONS	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Lineman Monthly Schedule	Transferred to Engineering Department	
Monthly Accomplishment Report of Area Substations	Transferred to Engineering Department	
Monthly Operations Report (Technical Data)	Transferred to Engineering Department	
CONTROL POINTS		

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SUBJECT	ACCOMPLISHMENT REPORTS	
TOPIC	REPORTORIAL	
RESPONSIBLE OFFICE	AREA OFFICES, AREA SUBSTATIONS AND COMMERCIAL OPERATIONS DEPARTMENT	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Summary for Qualified Senior Citizen's Discount	MICS Division Manager with initial of Application Support Analyst	Finance Manager
Weekly Report on Lifeline Rate Beneficiaries	Area Manager	COD Manager
Net Metering Customer Summary	Area Manager	COD Manager
Monthly Accomplishment Report of Area Offices	Area Manager	COD Manager
Incident Report	COD Manager	General Manager
Customer Satisfaction Survey Summary Report	Area Manager	COD Manager
Other Department Reports and Communication	COD Manager	General Manager

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SUBJECT	ACCOMPLISHMENT REPORTS	
TOPIC	REPORTORIAL	
RESPONSIBLE OFFICE	AREA OFFICES, AREA SUBSTATIONS AND COMMERCIAL OPERATIONS DEPARTMENT	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Summary for Qualified Senior Citizen's Discount	MICS Division Manager with initial of Application Support Analyst Area Manager	Finance Manager Commercial Operations Department Manager
Weekly Report on Lifeline Rate Beneficiaries	Area Manager	Commercial Operations Department Manager
Net Metering Customer Summary	Area Manager	Commercial Operations Department Manager
Monthly Accomplishment Report of Area Offices	Area Manager	Commercial Operations Department Manager
Incident Report	Transferred to Common Documents	
Customer Satisfaction Survey Summary Report	Area Manager	Commercial Operations Department Manager
Other Department Reports and Communication	Commercial Operations Department Manager	General Manager
Transfer of Meter Report	Area Manager	Commercial Operations Department Manager

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CONTROL POINTS		
NEA Memorandum No. 2013-028 dated December 23, 2013, "Policy on the Submission of Reportorial Requirements for the Integrated Assessment Report (Section 12 of Republic Act 10531 and its Implementing Rules and Regulations)"		

Meter Reading Schedule	Area Manager	Commercial Operations Department Manager
Field Observation Report	Area Manager	Commercial Operations Department Manager
CONTROL POINTS		
NEA Memorandum No. 2013-028 dated December 23, 2013, "Policy on the Submission of Reportorial Requirements for the Integrated Assessment Report (Section 12 of Republic Act 10531 and its Implementing Rules and Regulations)"		

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SUBJECT	OPERATION	
TOPIC	CERTIFICATES AND OTHER REQUIREMENTS	
RESPONSIBLE OFFICE	ENGINEERING DEPARTMENT / PLANNING AND DESIGN DIVISION / CONSTRUCTION DIVISION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Certificate of Completion (Housewiring Connection)	Engineering Department Manager	General Manager
Certificate of Final Inspection and Acceptance (Housewiring, Kilowatthour Meters and Service Drop)	Signed by: ISD Manager Engineering Department Manager	General Manager
CONTROL POINTS		
1. IRR of RA 10531 or the National Electrification Administration Reform Act of 2013		

2. NEA Memorandum No. 2021-012, Liquidation of Subsidy Funded Projects

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SUBJECT	PROCUREMENT OF ELECTRICAL MATERIALS AND EQUIPMENTS, LABOR AND SERVICES	
TOPIC	SUPPLIER ACCREDITATION	
RESPONSIBLE OFFICE	BIDS AND AWARDS COMMITTEE	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Certificate of Accreditation	BAC Chairperson	General Manager
CONTROL POINTS		
NEA Memorandum No. 2017-019: Revised Procurement Guidelines and Simplified Bidding Procedures for Electric Cooperatives IRR - RA 10531 (2017)		

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SUBJECT	PROCUREMENT OF ELECTRICAL MATERIALS AND EQUIPMENTS, LABOR AND SERVICES	
TOPIC	PROCUREMENT PROCESS	
RESPONSIBLE OFFICE	LOGISTICS DEPARTMENT / PURCHASING DIVISION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Request for Quotation		Verified by: Purchasing Division Manager
Abstract of Canvass (Open Canvass)		Logistics and Equipment Department (LED) Manager
Purchase Order	Purchasing Division Manager	Order Issued and Authorized: General Manager
CONTROL POINTS		

1. NEA Memorandum No. 2017-019: Revised Procurement Guidelines and Simplified Bidding Procedures for Electric Cooperatives IRR - RA 10531 (2017)
2. Board Resolution No. 022 Series of 2024-02-16, "Procurement Policy" and Office Memorandum No. 2024-33, "Implementation of Procurement Policy"

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SUBJECT	PROCUREMENT OF ELECTRICAL MATERIALS AND EQUIPMENTS, LABOR AND SERVICES	
TOPIC	PUBLIC BIDDING (COMPETITIVE BIDDING)	
RESPONSIBLE OFFICE	BIDS AND AWARDS COMMITTEE	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Invitation to Bid		BAC Chairperson with initial of BAC Secretariat
Terms of Reference	Concerned Department Manager	General Manager
Abstract of Bids		Signed by: BAC Chairperson, Vice-Chairperson and Members / TWG Chairman and Members / Observers

Technical Evaluation		Signed by: BAC Chairperson, Vice-Chairperson and Members / TWG Chairman and Members / Observers
BAC Resolution	BAC Chairperson, Vice-Chairperson and Members / TWG Chairman and Members	Head of Procuring Entity (HoPe)
BOD Resolution		Certified by: Board Secretary Attested by: Board President
Notice of Award		Board President with initial of the BAC Chairman
Contract		Board of Director President / General Manager

Notice to Proceed		Board President with initial of the BAC Chairman
CONTROL POINTS		
NEA Memorandum No. 2017-019: Revised Procurement Guidelines and Simplified Bidding Procedures for Electric Cooperatives IRR - RA 10531 (2017)		

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SUBJECT	STOCK MANAGEMENT	
TOPIC	ACCEPTANCE AND ISSUANCE OF MATERIALS	
RESPONSIBLE OFFICE	MATERIALS AND TRANSPORTATION DIVISION AND LOGISTICS AND TRANSPORTATION DEPARTMENT	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Receiving Report	MTD Manager	LED Manager
Certificate of Complete Delivery and Acceptance	LED Manager	General Manager
Delivery Monitoring	Materials and Transportation Division Manager	LED Manager

Materials Charge Ticket (MCT)	Material &Transportation Division Manager	LED Manager
Security Gate Pass		Issued by: Warehouse Section Head Received by: Requisitioner
Stock Transfer	Material &Transportation Division Manager	LED Manager
Memorandum Receipts	Material &Transportation Division Manager	LED Manager
Borrower Slip	Warehouse Section Head	MTD Manager
CONTROL POINTS		
1. Board Resolution No. 001 Series of 2023-01-09, "A Resolution Ratifying and Adopting The Material and Transportation Division Operations Manual"		
2. Board Resolution No. 064 Series of 2022-05-06, " A Resolution Ratifying and Adopting Policy Guidelines for Effective and Efficient Inventory Management of Electrical Materials and Other Cooperative Properties"		

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SUBJECT	STOCK MANAGEMENT	
TOPIC	RECEIVING PROCESS FOR RETURNED ITEMS	
RESPONSIBLE OFFICE	MATERIALS AND TRANSPORTATION DIVISION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Materials Credit Ticket	MTD Manager	LED Manager
Materials Salvage Ticket	Concerned Department	LED Manager
Return Slip		Returned by: Requisitioner
CONTROL POINTS		

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SUBJECT	STOCK MANAGEMENT	
TOPIC	RECEIVING PROCESS FOR RETURNED ITEMS	
RESPONSIBLE OFFICE	LOGISTICS AND EQUIPMENT DEPARTMENT (LED) / MATERIALS AND TRANSPORTATION DIVISION (MTD) / WAREHOUSE SECTION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Materials Credit Charge Return Ticket (MCRT)	Reviewed by: Materials and Transportation Division Manager Witnessed by: Technical Auditor	Noted by: Logistics and Equipment Department Manager
Materials Salvage Ticket	Concerned Department Manager Witnessed by: Technical Auditor	Logistics and Equipment Department Manager
Return Slip	Materials and Transportation Division Manager	Returned by:- Requisitioner Logistics and Equipment Department Manager
CONTROL POINTS		

1. Board Resolution No. 001 Series of 2023-01-09, "A Resolution Ratifying and Adopting The Material and Transportation Division Operations Manual"
2. Board Resolution No. 064 Series of 2022-05-06, " A Resolution Ratifying and Adopting Policy Guidelines for Effective and Efficient Inventory Management of Electrical Materials and Other Cooperative Properties"
3. Board Resolution No. 023 Series of 2024-02-16, "A Resolution Ratifying and Adopting Policy on Issuance, Utilization and Custodianship of Office Furniture and Fixtures"

1. AKELCO Board Resolution No. 001 Series of 2023-01-09, "A Resolution Ratifying and Adopting The Material and Transportation Division Operations Manual"
2. AKELCO Board Resolution No. 064 Series of 2022-05-06, " A Resolution Ratifying and Adopting Policy Guidelines for Effective and Efficient Inventory Management of Electrical Materials and Other Cooperative Properties"
3. AKELCO Board Resolution No. 023 Series of 2024-02-16, "A Resolution Ratifying and Adopting Policy on Issuance, Utilization and Custodianship of Office Furniture and Fixtures"

Drafted



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SUBJECT	VEHICLE MAINTENANCE	
TOPIC	FLEET MAINTENANCE MANAGEMENT	
RESPONSIBLE OFFICE	LOGISTICS AND EQUIPMENT DEPARTMENT (LED) / MATERIALS AND TRANSPORTATION DIVISION (MTD) / MOTORPOOL SECTION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Annual Vehicle Maintenance Program		Logistics and Equipment Department Manager
Vehicle Request Form	Materials and Transportation Division Manager	Logistics and Equipment Department Manager
Vehicle Issue / Release Form	Materials and Transportation Division Manager	Logistics and Equipment Department Manager
Maintenance Request Form	Materials and Transportation Division Manager	Logistics and Equipment Department Manager
Inspection Report Form	Materials and Transportation Division Manager	Logistics and Equipment Department Manager

Recommended



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TOPIC	FLEET MAINTENANCE MANAGEMENT	
RESPONSIBLE OFFICE	LOGISTICS AND EQUIPMENT DEPARTMENT (LED) / MATERIALS AND TRANSPORTATION DIVISION (MTD) / MOTORPOOL SECTION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Annual Monthly Vehicle Maintenance Program Checklist	- - -	Logistics and Equipment Department Manager
Vehicle Request Form	Materials and Transportation Division Manager	Logistics and Equipment Department Manager
Vehicle Issue / Release Form	Materials and Transportation Division Manager	Logistics and Equipment Department Manager
Vehicle Repair and Maintenance Request Order	Materials and Transportation Division Manager	Logistics and Equipment Department Manager
Inspection Report Form	Materials and Transportation Division Manager	Logistics and Equipment Department Manager

Job Orders for Labor and Services for Repair of Vehicle / Other Machines	LED Manager	General Manager
Accident / Incident Report Form		Concerned Division / Department
Vehicle Maintenance Log	Materials and Transportation Division Manager	Logistics and Equipment Department Manager
Certification on Vehicle Road Worthiness	Logistics and Equipment Department Manager	General Manager
CONTROL POINTS		

Job Orders for Labor and Services for Repair of Vehicle / Other Machines	Logistics and Equipment Department Manager	General Manager
Certificate of Completion (Vehicle Repair and Maintenance)	Materials and Transportation Division Manager Audited by: Technical Auditor	Logistics and Equipment Department Manager
Accident / Incident Report Form	Transferred to Common Documents	
Vehicle Maintenance Log	Materials and Transportation Division Manager	Logistics and Equipment Department Manager
Certification on Vehicle Road Worthiness	Logistics and Equipment Department Manager	General Manager
CONTROL POINTS		

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SUBJECT	PROPERTY MANAGEMENT	
TOPIC	BUILDING AND GROUND MAINTENANCE	
RESPONSIBLE OFFICE	LOGISTICS AND EQUIPMENT DEPARTMENT (LED) / GENERAL SERVICES DIVISION (GSD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Building Inspection Report	General Services Division Manager	LED Manager
Property Maintenance Program	LED Manager	General Manager
Program of Works (Cost Estimate of Materials and Labor)	LED Manager	General Manager
Airconditioning Units Preventive Maintenance	General Services Division Manager	LED Manager

Recommended



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SUBJECT	PROPERTY MANAGEMENT	
TOPIC	BUILDING AND GROUND MAINTENANCE	
RESPONSIBLE OFFICE	LOGISTICS AND EQUIPMENT DEPARTMENT (LED) / GENERAL SERVICES DIVISION (GSD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Building Maintenance Monitoring / Inspection Report	General Services Division Manager	Logistics and Equipment Department Manager
Property Maintenance Program	Logistics and Equipment Department Manager	General Manager
Program of Works (Cost Estimate of Materials and Labor)	Logistics and Equipment Department Manager	General Manager
Airconditioning Units Preventive Maintenance	General Services Division Manager	Logistics and Equipment Department Manager

Job Order (Labor and Services for Construction)	LED Manager	General Manager
Certificate of Completion	LED Manager	General Manager
CONTROL POINTS		
1. RA 6541 also known as National Building Code of the Philippines		
2. NEA Memorandum No. 2017-019: Revised Procurement Guidelines and Simplified Bidding Procedures for Electric Cooperatives IRR - RA 10531 (2017)		

Job Order (Labor and Services for Construction)	Logistics and Equipment Department Manager Certification of Funds Availability: Finance Services Manager	General Manager
Certificate of Completion (Building Maintenance and Construction)	Logistics and Equipment Department Manager Audited by: Audit Division Manager (Initialed by: Technical Auditor)	General Manager
CONTROL POINTS		
1. RA 6541 also known as National Building Code of the Philippines		
2. NEA Memorandum No. 2017-019: Revised Procurement Guidelines and Simplified Bidding Procedures for Electric Cooperatives IRR - RA 10531 (2017)		

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SUBJECT		
TOPIC		
RESPONSIBLE OFFICE		
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
CONTROL POINTS		

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SUBJECT	FINANCE	
TOPIC	CREDIT CARD USE	
RESPONSIBLE OFFICE	LOGISTICS AND EQUIPMENT DEPARTMENT (LED) / PURCHASING DIVISION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Summary of Revolving Fund Expenses	Purchasing Division Manager	Logistics and Equipment Department Manager
Credit Card Use Report	Logistics and Equipment Department Manager	General Manager
CONTROL POINTS		
1. AKELCO Board Resolution No. 173 Series of 2024-11-05, Credit Card Usage Policy		
2. AKELCO Board Resolution No. 005 Series of 2022-01-07, Revised Procedure in Processing Requisition Voucher		