

Edited



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	PERSONNEL MANAGEMENT	
TOPIC	PERSONNEL CONCERNS	
RESPONSIBLE OFFICE	ALL DEPARTMENTS	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Request for Hiring	Concerned Department Manager	General Manager
Request for Vacation/ Sick Leave/Other Leave (Rank and File)	Concerned Section Head and/or Concerned Department Manager	General Manager
Request for Vacation/ Sick Leave/Other Leave (Section Heads)	Concerned Department Manager	General Manager
Request for Vacation/ Sick Leave/Other Leave of (Department Manager)	---	General Manager
SSS Benefit Reimbursement Application	---	Authorized Representative
Certificate of Appearance	---	General Manager
Clearance Certification	All Department Managers	Certified by: General Manager
CONTROL POINTS		
1. DOLE Labor Code 2. Policy No. 5 Board Resolution No. 17 "Hours of Work and Overtime" dated August 13, 1977 3. Code of Employee Discipline		

Edited



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	PERSONNEL MANAGEMENT	
TOPIC	PERSONNEL CONCERNS	
RESPONSIBLE OFFICE	ALL DEPARTMENTS	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Job Order Service Requisition Php 1,000.00 and below	Concerned Section Head	Concerned Department Manager
Job Order Service Requisition Above Php 1,000.00	Concerned Department Manager	General Manager
Job Order for Temporary/ Outsourced Employees Php 1,000.00 and below	Concerned Section Head	Concerned Department Manager
Job Order for Temporary/ Outsourced Employees Above Php 1,000.00	Concerned Department Manager	General Manager
CONTROL POINTS		
Policy No. 10		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	PERSONNEL MANAGEMENT	
TOPIC	PERSONNEL CONCERNS	
RESPONSIBLE OFFICE	ALL DEPARTMENTS	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Recommendation for Probationary/Permanent Employment of Department Manager		General Manager
CONTROL POINTS		

Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	PERSONNEL MANAGEMENT	
TOPIC	PERSONNEL CONCERNS	
RESPONSIBLE OFFICE	ALL DEPARTMENTS	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Transferred to OGM		
CONTROL POINTS		

Page 3

Page 3

Page 3

ok

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



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
Requisitions	Concerned Department Manager W/o stock - General Manager W/ stock - Department Manager	
CONTROL POINTS		

Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	PROCUREMENT OF ELECTRICAL MATERIALS AND EQUIPMENT/OTHER MATERIALS AND SUPPLIES	
TOPIC	REQUISITION AND ISSUED MATERIALS/SUPPLIES	
RESPONSIBLE OFFICE	ALL DEPARTMENTS	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Purchase Requisition (PR) Php 1,000.00 and below	Concerned Section Head	Concerned Department Manager
Purchase Requisitions (PR) Above Php 1,000.00	Concerned Department Manager	General Manager
Requisition Voucher (Warehouse Stock)	Concerned Section Head	Concerned Department Manager
Office Supplies Requisition and Issue Slip	Concerned Section Head	Concerned Department Manager
Wiring Materials Requisition	Concerned Department Manager	Institutional Services and Development Department Manager
Other Materials/Supplies Request & Issue Slip	Concerned Section Head	Concerned Department Manager
CONTROL POINTS		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	ELECTRIC COOPERATIVES (EC's OPERATION)	
TOPIC	OPERATION CONCERNS	
RESPONSIBLE OFFICE	ALL DEPARTMENTS	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Request for Cash Advances	Recommended by: Concerned Department Manager Verified by: Accounts Officer	General Manager/ Officer-in-Charge
Liquidation Reports	Verified by: Finance Auditor	General Manager/ Officer-in-Charge
Representation Expenses of Department Managers	Checked by: Finance Specialist	General Manager/ Officer-in-Charge
Representation Expenses of Section Heads	Checked by: Finance Specialist	General Manager/Officer-in-Charge
CONTROL POINTS		
LEYECO IV Policy 159 dated December 21, 2023 - Revised Policy on Cash Advance		

SUBJECT	ELECTRIC COOPERATIVES (EC's OPERATION)	
TOPIC	OPERATION CONCERNS	
RESPONSIBLE OFFICE	ALL DEPARTMENTS	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Request for Cash Advances	Concerned Department Manager and Finance Services Department Manager Audited by: Internal Audit Department Manager	General Manager
Liquidation of Cash Advance	Finance Services Department Manager Audited by: Internal Audit Department Manager (Initiated by: Finance Auditor)	General Manager
Liquidation of Expenses for Representation, Mobility and Communication Allowance (Department Managers)	Finance Services Department Manager	General Manager
Liquidation of Expenses for Representation, Mobility and Communication Allowance (Section Head)	Finance Services Department Manager	General Manager
Summary of Expenses for Representation, Mobility and Communication Allowance	Institutional Services and Development Department Manager	General Manager
CONTROL POINTS		
LEYECO IV Policy 159 dated December 21, 2023 - Revised Policy on Cash Advance		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	ELECTRIC COOPERATIVES (EC's OPERATION)	
TOPIC	OPERATION CONCERNS	
RESPONSIBLE OFFICE	ALL DEPARTMENTS	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Request for Payment/Request for Reimbursement	Checked by: Finance Specialist	Department Manager - for P1,000.00 and below. General Manager - above P1,000.00
Performance Evaluation Report	Concerned Department Manager Noted by: Head, HRD & Administration	General Manager
CONTROL POINTS		
1. Guidelines on Petty Cash Fund per BR# 2020-83. 2. Revised Guidelines in General Purchasing dated January 28, 2020. 3. Performance Evaluation-Policy 132 dated February 27, 2012.		

Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	ELECTRIC COOPERATIVES (EC's OPERATION)	
TOPIC	OPERATION CONCERNS	
RESPONSIBLE OFFICE	ALL DEPARTMENTS	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Request for Payment (P1,000.00 and below)	Concerned Section Head	Concerned Department Manager
Request for Payment (Above P1,000.00)	Concerned Department Manager	General Manager
Request for Reimbursement (P1,000.00 and below)	Concerned Section Head	Concerned Department Manager
Request for Reimbursement (Above P1,000.00)	Concerned Department Manager	General Manager
Transferred to Sheet 11		
CONTROL POINTS		
1. Guidelines on Petty Cash Fund per BR# 2020-83. 2. Revised Guidelines in General Purchasing dated January 28, 2020. 3. Performance Evaluation-Policy 132 dated February 27, 2012.		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	TRAVEL	
TOPIC	TRAVEL REQUIREMENTS	
RESPONSIBLE OFFICE	ALL DEPARTMENTS	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Locator Slip of Employees (within coverage area that requires overnight stay in the destination)	Department Manager	General Manager/Officer-in-Charge
Itinerary of Travel of Employees	Concerned Department Manager	General Manager
Itinerary of Department Manager		General Manager
CONTROL POINTS		
1. NEA Memorandum No. 2023-30 dated June 20,2023. Policy Amending NEA Memorandum No. 2018-011 on Incentives of EC Officials and Employees.		

SUBJECT	TRAVEL	
TOPIC	TRAVEL REQUIREMENTS	
RESPONSIBLE OFFICE	ALL DEPARTMENTS	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Locator Slip of Employees (within coverage area)	Section Head	Department Manager
Locator Slip of Section Heads (within coverage area)	---	Department Manager
Locator Slip of Department Manager (within coverage area)	---	General Manager
Trip Ticket Authorization (Section Heads and Below)	---	Technical Services Department Manager
Trip Ticket Authorization (Department Managers)	---	General Manager
Fuel Stock Request & Issue Slip (Rank and File)	Concerned Section Head	Concerned Department Manager
Fuel Stock Request & Issue Slip (Section Heads)	---	Concerned Department Manager
Fuel Stock Request & Issue Slip (Department Managers)	---	General Manager
Transferred to Sheet 8		
Transferred to Sheet 8		
CONTROL POINTS		
NEA Memorandum No. 2023-30 dated June 20,2023. Policy Amending NEA Memorandum No. 2018-011 on Incentives of EC Officials and Employees.		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	TRAVEL	
TOPIC	TRAVEL REQUIREMENTS	
RESPONSIBLE OFFICE	ALL DEPARTMENTS	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Travel Order of Department Managers (outside coverage area)	---	General Manager
Itinerary of Travel of Employees	Concerned Department Manager	General Manager
Itinerary of Department Manager		General Manager
Itinerary of the General Manager	---	General Manager
Itinerary of the Board of Directors	---	General Manager
CONTROL POINTS		
1. NEA Memorandum No. 2023-30 dated June 20,2023. Policy Amending NEA Memorandum No. 2018-011 on Incentives of EC Officials and Employees.		

Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	TRAVEL	
TOPIC	TRAVEL REQUIREMENTS	
RESPONSIBLE OFFICE	ALL DEPARTMENTS	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Travel Order (Section Heads and below)	Concerned Department Manager	General Manager
Travel Order of Department Managers (outside coverage area)	---	General Manager
Itinerary of Travel (Section Heads and Below)	Concerned Department Manager and Finance Services Department Manager Audited by: Internal Audit Department Manager	General Manager
Itinerary of Travel (Department Manager)	Finance Services Department Manager Audited by: Internal Audit Department Manager	General Manager
Itinerary of Travel (General Manager)	Finance Services Department Manager Audited by: Internal Audit Department Manager	Board President
Itinerary of Travel (Board of Directors)	Finance Services Department Manager Audited by: Internal Audit Department Manager	General Manager
Liquidation of Travel	Finance Services Department Manager Audited by: Internal Audit Department Manager (Initiated by: Financial Auditor)	General Manager
CONTROL POINTS		
NEA Memorandum No. 2023-30 dated June 20,2023. Policy Amending NEA Memorandum No. 2018-011 on Incentives of EC Officials and Employees.		

ok

Transferred from Sheet 7

Transferred from Sheet 7

Edited



MANUAL OF APPROVALS

1st Edition – November 2024



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
Inter-Department Letter / Memo	Concerned Section Heads	Concerned Department Manager <i>Noted by: General Manager</i>
Outgoing Communications	Concerned Department Manager (if applicable)	General Manager
Request for Office Order/Office Memo	Concerned Department Manager	General Manager
Request for Board Resolution	Concerned Department Manager	General Manager
Notice of Meeting	---	Concerned Department Manager/ Committee Chairman
CONTROL POINTS		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	OCCUPATIONAL SAFETY AND HEALTH	
TOPIC	OCCUPATIONAL SAFETY AND HEALTH CONCERNS	
RESPONSIBLE OFFICE	ALL DEPARTMENTS	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Accident Near-Miss Report Form	Concerned Department Manager	General Manager
Incident Report of Meter Readers	Head, MRBC/CA Section	FSD Manager
CONTROL POINTS		

Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	OCCUPATIONAL SAFETY AND HEALTH	
TOPIC	OCCUPATIONAL SAFETY AND HEALTH CONCERNS	
RESPONSIBLE OFFICE	ALL DEPARTMENTS	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Accident/Injury Incident Report	---	Noted by: Concerned Section Head, Concerned Department Manager, and Head, HRD & Administration
Transferred from FSD, for deletion - same as above		
CONTROL POINTS		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT		
TOPIC		
RESPONSIBLE OFFICE		
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Performance Evaluation Report	Concerned Department Manager Noted by: Head, HRD & Administration	General Manager
CONTROL POINTS		

Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	PERSONNEL MANAGEMENT	
TOPIC	PERSONNEL CONCERNS	
RESPONSIBLE OFFICE	ALL DEPARTMENTS	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Performance Evaluation Report	Concerned Department Manager	General Manager
Departmental Performance Assessment	Concerned Department Manager	General Manager
KPS Performance Evaluation (Per Department)	Concerned Department Managers	Noted by: General Manager
CONTROL POINTS		

Transferred
from
Sheet 6

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT		
TOPIC		
RESPONSIBLE OFFICE		
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
CONTROL POINTS		

SUBJECT	PERSONNEL MANAGEMENT	
TOPIC	PERSONNEL CONCERNS	
RESPONSIBLE OFFICE	ALL DEPARTMENTS	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Request to Approve Attendance	Concerned Section Head	Concerned Department Manager
Overtime Authorization/ Request for Overtime	Concerned Section Head	Concerned Department Manager
Employee's Pass Slip (Rank and File)	Concerned Section Head	Concerned Department Manager
Employee's Pass Slip (Section Head)	---	Concerned Department Manager
Employee's Pass Slip (Department Manager)	---	General Manager
Authorization to Enter Coop Premises	---	Immediate Superior
Gate Pass	---	Warehouse Officer
CONTROL POINTS		

Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	QUALITY MANAGEMENT SYSTEM	
TOPIC	QUALITY MANAGEMENT DOCUMENTATION	
RESPONSIBLE OFFICE	ALL DEPARTMENTS	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Internal Policy Proposal / Guidelines Proposal	Concerned Department Manager	General Manager
CONTROL POINTS		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT		
TOPIC		
RESPONSIBLE OFFICE		
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
CONTROL POINTS		

Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	QUALITY MANAGEMENT SYSTEM	
TOPIC	QUALITY MANAGEMENT DOCUMENTATION	
RESPONSIBLE OFFICE	ALL DEPARTMENTS	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Procedure Manual	Concerned Department Manager of the Process Owner	General Manager
Corrective Action Report	Internal Audit Department Manager	General Manager
External Document Master List	Document Records Controller	General Manager
Document Registration Processing (DRP) Form	Quality Management Representative	General Manager
CONTROL POINTS		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	ORDERS AND MEMOS	
TOPIC	REQUIREMENTS	
RESPONSIBLE OFFICE	OFFICE OF THE GENERAL MANAGER (OGM)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Office Order		General Manager
Office Memo		General Manager
CONTROL POINTS		
NEA Memos and Coop Policies		

Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	ORDERS AND MEMOS	
TOPIC	COMMUNICATIONS	
RESPONSIBLE OFFICE	OFFICE OF THE GENERAL MANAGER (OGM)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Office Order	---	General Manager
Office Memo	---	General Manager
CONTROL POINTS		
NEA Memos and Coop Policies		

SUBJECT	DOCUMENT ARCHIVE	
TOPIC	RETRIEVAL AND RELEASE OF ARCHIVED DOCUMENTS	
RESPONSIBLE OFFICE	OFFICE OF THE GENERAL MANAGER (OGM)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Released Copy to Third Party		General Manager Data Protection Officer
Request Form for Retrieval		Concerned Department Manager Data Protection Officer General Manager
CONTROL POINTS		

SUBJECT	DOCUMENT ARCHIVE	
TOPIC	RETRIEVAL AND RELEASE OF ARCHIVED DOCUMENTS	
RESPONSIBLE OFFICE	OFFICE OF THE GENERAL MANAGER (OGM)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Released Copy to Third Party	Data Privacy Officer	General Manager
Request Form for Retrieval	Concerned Department Manager and Data Privacy Officer	General Manager
CONTROL POINTS		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



MINUTES OF THE BOARD OF DIRECTORS MEETING		
BOARD RESOLUTIONS		
OFFICE OF THE GENERAL MANAGER (OGM)		
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Minutes of the Board Meeting	Certified by: Board Secretary	Attested by: Attending BODs and General Manager
Board Resolution (For Board Resolution that requires approval of NEA)	Certified by: Board Secretary	Attested by: BOD President NEA
Board Resolution (Not requiring NEA's approval)	Certified by: Board Secretary	Attested by: Board President
CONTROL POINTS		
1. NEA Memorandum No.2005-011-Revised Policy on Electric Cooperative Issuances requiring Expressed NEA Approval		

SUBJECT	BOARD OF DIRECTORS	
TOPIC	APPROVAL AND ISSUANCE OF BOARD RESOLUTIONS AND POLICIES	
RESPONSIBLE OFFICE	OFFICE OF THE GENERAL MANAGER (OGM)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Minutes of the Board Meeting	Certified by: Board Secretary	Attested by: Attending Board of Directors and General Manager
Board Resolution (For Board Resolution that requires approval of NEA)	Certified by: Board Secretary	Board President Certified by: Board Secretary
Board Resolution (Not requiring NEA's approval)	Certified by: Board Secretary	Board President
Policy	Initiated by: Concerned Department Manager	General Manager (subject for Board Approval)
Secretary's Certificate	---	Certified by: Board Secretary
CONTROL POINTS		
1. NEA Memorandum No.2005-011-Revised Policy on Electric Cooperative Issuances requiring Expressed NEA Approval		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	OCCUPATIONAL SAFETY AND HEALTH	
TOPIC	OCCUPATIONAL SAFETY AND HEALTH CONCERNS	
RESPONSIBLE OFFICE	OFFICE OF THE GENERAL MANAGER (OGM)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Personnel Protective Equipment Request and Issuance Slip (Issuance of PPE for field workers)	Concerned Section Head	Department Manager
Accident Near-Investigation Report (Minor)		General Manager
Accident Near-Investigation Report (Major)		General Manager
CONTROL POINTS		
1. Board Resolution No. 2018-060 & LEYECO IV Health and Safety Rules		
2. Policy No. 03-69 as per approved Board Resolution No. 23-220 dated 7/28/2023 - Resolution Approving and Adopting Policy No. 03-69 - Occupational Safety and Health Management System Policy		

Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT		
TOPIC		
RESPONSIBLE OFFICE		
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Personnel Protective Equipment Request and Issuance Slip (Issuance of PPE for field workers)	For deletion, same as Other Materials/Supplies Request & Issue Slip	
Accident Near-Investigation Report (Minor)	For deletion, also in Common	
Accident Near-Investigation Report (Major)	For deletion, also in Common	
CONTROL POINTS		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT		
TOPIC		
RESPONSIBLE OFFICE		
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Differential Billing	FSD Manager	General Manager
Promissory Note for Differential Billing	FSD Manager	General Manager
Post-Apprehension Comm. Recoveries from Apprehended Consumers		FSD Manager
CONTROL POINTS		
1. Republic Act 7832 - Anti-Pilferage Act. 2. Coop Policy No. 154		

Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT		
TOPIC		
RESPONSIBLE OFFICE		
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Transferred to FSD		
Transferred to Other Sheet (Apprehension Committee)		
Transferred to FSD		
CONTROL POINTS		
1. Republic Act 7832 - Anti-Pilferage Act. 2. Coop Policy No. 154		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	SPECIAL OPERATION TASK GROUP	
TOPIC	REPORTS AND DEMAND LETTER	
RESPONSIBLE OFFICE	OFFICE OF THE GENERAL MANAGER (OGM)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Monthly Summary of Accomplishment Report		General Manager
Demand Letter		General Manager Signed by: Retainer Lawyer
CONTROL POINTS		
1. Republic Act 7832 - Anti-Pilferage Act. 2. Coop Policy No. 154		

Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	SPECIAL OPERATION TASK GROUP	
TOPIC	REPORTS AND DEMAND LETTER	
RESPONSIBLE OFFICE	OFFICE OF THE GENERAL MANAGER (OGM)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Transferred to TSD		
Transferred to Other Sheet (Apprehension Committee)		
CONTROL POINTS		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	FINANCIAL ASSISTANCE FOR MCOs/IMMEDIATE FAMILY	
TOPIC	BURIAL ASSISTANCE (ELECTROCUTION)	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD)/ACCOUNTING SECTION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Burial Assistance Applications		General Manager
CONTROL POINTS		
Coop Policy No. 090 - Granting Financial Assistance To Non-Leyeco Iv Employees Who Are Victims Of Electrocution For Humanitarian Reason And That Letter Of Request For Financial Assistance And Other Requirements Be Submitted To Leyeco Iv Within 60 Days From The Date Of The Accident.		

Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	FINANCIAL ASSISTANCE FOR MCOs/IMMEDIATE FAMILY	
TOPIC	BURIAL ASSISTANCE (ELECTROCUTION)	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD)/ACCOUNTING SECTION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Transferred to ISDD		
CONTROL POINTS		
Coop Policy No. 090 - Granting Financial Assistance To Non-Leyeco Iv Employees Who Are Victims Of Electrocution For Humanitarian Reason And That Letter Of Request For Financial Assistance And Other Requirements Be Submitted To Leyeco Iv Within 60 Days From The Date Of The Accident.		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	PERSONNEL MANAGEMENT	
TOPIC	PERSONNEL CONCERNS	
RESPONSIBLE OFFICE	ALL DEPARTMENTS	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Request for Opening of Position		General Manager
Recommendation for Probationary/Permanent Employment of Department Manager		General Manager
CONTROL POINTS		

SUBJECT	PERSONNEL MANAGEMENT	
TOPIC	PERSONNEL CONCERNS	
RESPONSIBLE OFFICE	OFFICE OF THE GENERAL MANAGER	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Request for Opening of New Position	General Manager and Board President	National Electrification Administration
Appointment Letter for Probationary/Permanent Employment of Department Manager	---	General Manager
Appointment Letter for Quality Management Representative (QMR)/ Document and Records Controller (DRC)/ Internal Quality Auditor (IQA)	---	General Manager
CONTROL POINTS		

ok

Transferred from Common

Transferred from Common

ok

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT		
TOPIC		
RESPONSIBLE OFFICE		
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
CONTROL POINTS		

Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	BUSINESS SUPPORT	
TOPIC	OTHER REVENUE GENERATING PROJECTS	
RESPONSIBLE OFFICE	OFFICE OF THE GENERAL MANAGER	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Notice to Proceed Pole Rental	---	General Manager
CONTROL POINTS		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT		
TOPIC		
RESPONSIBLE OFFICE		
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
CONTROL POINTS		

Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	CONTRACTS/AGREEMENTS	
TOPIC	CONTRACTS/AGREEMENTS ENTERED BETWEEN LEYECO IV AND CONTRACTORS, SUPPLIERS OR OUTSOURCE PERSONNEL	
RESPONSIBLE OFFICE	OFFICE OF THE GENERAL MANAGER/ BOARD OF DIRECTORS	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Contract for Manpower Services	Signed in the Presence of: Head, HRD & Admin, and Outsourced Agency Representative	General Manager, Board President, and Authorized Signatory of Outsourced Agency
Security Service Contract	Signed in the Presence of: Head, HRD & Admin, and Outsourced Agency Representative	General Manager, Board President, and Authorized Signatory of Outsourced Agency
Contract of Service (Probationary)	Signed in the Presence of: Concerned Department Manager and Head, HRD & Admin	General Manager, Board President, and Second Party
Contract of Employment (Regularization)	Signed in the Presence of: Concerned Department Manager and Head, HRD & Admin	General Manager, Board President, and Second Party
Lease Contracts	---	General Manager, Board President, and Lessor
Retainership Contracts	Signed in the Presence of: Concerned Department Manager	General Manager, Board President, and Second Party
Loan Contracts	Signed in the Presence of: Concerned Department Manager	General Manager, Board President, and Second Party
Memorandum of Agreement	Signed in the Presence of: Concerned Department Manager	General Manager, Board President, and Second Party
Loan Contracts/ Memorandum Of Agreements (between LEYECO IV and NEA)	Signed in the Presence of: Concerned Department Manager	General Manager, Board President, and National Electrification Administration (NEA)
CONTROL POINTS		

Edited



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	PROCUREMENT OF ELECTRICAL MATERIALS AND EQUIPMENTS, LABOR AND SERVICES	
TOPIC	PROCUREMENT PROCESS	
RESPONSIBLE OFFICE	BIDS AND AWARDS COMMITTEE	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Canvass Sheet (Open Canvass) P300,000.00 and below	Department Manager	General Manager - For purchases amounting to P1,001.00 and above. Department Manager - For purchases amounting to P1,000.00 and below. <i>For purchases amounting to P100,000.00 and above a Board Resolution is Required</i>
Sealed Canvass Sheet - above P300,000.00 but less than P2,000,000.00	Department Manager	General Manager <i>For purchases amounting to P100,000.00 and above a Board Resolution is Required.</i>
Bid Documents – P2 Million and above	Bids and Awards Committee Chairman, Vice-Chairman and Members	Head of Procuring Entity (HoPE)
Request for Quotation (Open Canvass)	Canvassed by: Purchaser &/or Authorized Employee	Institutional Services and Development Department Manager &/or Concerned Department
Abstract of Canvass (Open Canvass)	---	Institutional Services and Development Department Manager &/or Concerned Department
CONTROL POINTS		
1. NEA Memorandum No. 2017-019: Revised Procurement Guidelines and Simplified Bidding Procedures for Electric Cooperatives IRR - RA 10531 (2017) 2. LEYECO IV Policy No. 124: Revised Procurement Procedures with Board Resolution 2009-61 adopted on July 25, 2009. 3. Leyeco IV Revised Guidelines in General Purchasing. Effective date: January 28, 2020.		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	PROCUREMENT OF ELECTRICAL MATERIALS AND EQUIPMENTS, LABOR AND SERVICES	
TOPIC	PROCUREMENT PROCESS	
RESPONSIBLE OFFICE	OFFICE OF THE GENERAL MANAGER	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Abstract of Sealed Canvass		BAC Chairperson, TWG Members and Observers
Abstract of Bidding		BAC Chairperson, TWG Members and Observers
Purchase Order - Open Canvass	Operations System Auditor	General Manager
Purchase Order - Sealed Canvass	Operations System Auditor	General Manager
Purchase Order - Bidding	Operations System Auditor	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. Leyeco IV Revised Guidelines in General Purchasing. Effective date: January 28, 2020.		

SUBJECT	PROCUREMENT OF ELECTRICAL MATERIALS AND EQUIPMENTS, LABOR AND SERVICES	
TOPIC	PROCUREMENT PROCESS	
RESPONSIBLE OFFICE	BIDS AND AWARDS COMMITTEE	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Abstract of Sealed Canvass	---	Bids and Awards Committee Chairman, Technical Working Group Members Witnessed by: Observers
Abstract of Bidding	---	Bids and Awards Committee Chairman, Technical Working Group Members Witnessed by: Observers
Purchase Order - Open Canvass	Finance Services Department Manager Audited by: Operations System Auditor	General Manager
Purchase Order - Sealed Canvass	Finance Services Department Manager Audited by: Operations System Auditor	General Manager
Purchase Order - Bidding	Finance Services Department Manager Audited by: Operations System Auditor	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. Leyeco IV Revised Guidelines in General Purchasing. Effective date: January 28, 2020.		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



CONTROL POINTS

- ## 1. NEA Memorandum No. 2017-019: Revised Procurement Guidelines and Simplified Bidding Procedures for Electric Cooperatives IRR - RA 10531 (2017)

Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	PROCUREMENT OF ELECTRICAL MATERIALS AND EQUIPMENTS, LABOR AND SERVICES	
TOPIC	PROCUREMENT PROCESS	
RESPONSIBLE OFFICE	BIDS AND AWARDS COMMITTEE	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Annual Procurement Plan (APP)	Bids and Awards Committee Chairman	General Manager
Minutes of Bids and Awards Committee Meeting	---	Certified True and Correct by: Bids and Awards Committee
Bids and Awards Committee Resolution authorizing to conduct Shopping/ Negotiated Procurement/ Small Value Procurement	Bids and Awards Committee Chairman	Head of Procuring Entity (HoPE)
Invitation to Apply for Eligibility and to Bid	---	Bids and Awards Committee Chairman
Instruction to Bidders	---	Bids and Awards Committee Chairman
Bidding Terms and Conditions	Bids and Awards Committee Chairman	Head of Procuring Entity (HoPE)
Bid Bulletin	---	Bids and Awards Committee Chairman
Supplemental Bid Bulletin	---	Bids and Awards Committee Chairman
Accreditation Requirements for Sealed Biddings	---	Bids and Awards Committee and Technical Working Group
Certificate of Accreditation	---	Technical Working Group Chairman, and Bids and Awards Committee Chairman
Technical Evaluation	---	Technical Working Group
Checklist of Eligibility Requirements	---	Bids and Awards Committee and Technical Working Group
CONTROL POINTS		

CONTROL POINTS

- ## **1. NEA Memorandum No. 2017-019: Revised Procurement Guidelines and Simplified Bidding Procedures for Electric Cooperatives IRR - RA 10531 (2017)**

Edited



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	PROCUREMENT OF ELECTRICAL MATERIALS AND EQUIPMENTS, LABOR AND SERVICES	
TOPIC	PROCUREMENT PROCESS	
RESPONSIBLE OFFICE	BIDS AND AWARDS COMMITTEE	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Notice of Post Qualification	---	Bids and Awards Committee Chairman
Post Qualification Report	Technical Working Group	Bids and Awards Committee <i>Witnessed by: Observers</i>
Bids and Awards Committee Resolution Declaring the Winning Bidder	Bids and Awards Committee Members and Technical Working Group	Bids and Awards Committee Chairman
Bids and Awards Committee Recommendation to Award the Contract to the Bidder	Bids and Awards Committee Chairman	Head of Procuring Entity (HoPE)/ Duly Authorized Signatory by HoPE
Board Resolution confirming the result of Bidding	Certified by: Board Secretary	Board President
Notice of Award	---	Head of Procuring Entity (HoPE)/ Duly Authorized Signatory by HoPE
Notice to Proceed	---	Head of Procuring Entity (HoPE)/ Duly Authorized Signatory by HoPE
Contract for the Supply and Delivery	Witnessed by: BAC Chairman, and Supplier Representative	General Manager, Board President, and Winning Bidder/Supplier
CONTROL POINTS		
1. NEA Memorandum No. 2017-019: Revised Procurement Guidelines and Simplified Bidding Procedures for Electric Cooperatives IRR - RA 10531 (2017)		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	FINANCE	
TOPIC	REPORTORIAL/REGULATORY COMPLIANCES	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Monthly Accomplishment Reports to be submitted to ERC	Verified by: IAD Manager	General Manager
Monthly Collection and Billing Report to be submitted to PSALM	Certified Correct by: FSD Manager	General Manager
Monthly Report OURRs re: Discount, Recoveries and Revenue Generated to be submitted to ERC	Verified by: FSD Manager	General Manager

Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	FINANCE	
TOPIC	REPORTORIAL/REGULATORY COMPLIANCES	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD) / ACCOUNTING SECTION (AS)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
For Deletion		
PSALM Universal Charge Collection (FM-CL-UL-01-B Rev. 0)	Certified by: Finance Services Department Manager	General Manager
PSALM Universal Charge Billing (FM-AU-UC-01-A Rev.1)	Certified by: Finance Services Department Manager	General Manager
Monthly Preliminary Energy Sales Report (kWh)	Head, Accounting Section	Finance Services Department Manager
Monthly FIT-All Receivable, Collection & Remittance Report	Head, Accounting Section	Finance Services Department Manager
Summary of (Over)/Under Recoveries Computation	Finance Services Department Manager	Certified True and Correct: General Manager
Proposed (Refund) and Collect Scheme	Finance Services Department Manager	Certified True and Correct: General Manager

ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
CONTROL POINTS		
1. DOE Department Circular No. 2010-03-0003 re: Directing all Power Generation Companies, the Transmission service provider and all distribution utilities to ensure adequate and reliable electric power supply in the country.		
2. Republic Act No. 9136 - An Act ordaining reforms in the Electric Power Industry, amending for the purpose certain laws and for other purposes.		
3. ERC Resolution No. 16, Series fo 2009 as amended by ERC Resolution No. 21, Series of 2010, ERC Resolution No. 23, Series of 2010, ERC Resolution No. 14, Series of 2022, and ERC Resolution No. 02,		
4. DOE Department Circular No. 2010-03-0005 re: Providing Supplemental Policy for the Systematic Management of the DOE Reportorial Requirements for the Electric Power Industry Participants-Distribution Utilities.		

ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Other Generation Rate Adjustment (OGA) Charge	Reviewed by: Finance Services Department Manager	Certified True and Correct: General Manager
Real Property Tax Paid	Finance Services Department Manager	General Manager
Local Franchise Tax Paid	Finance Services Department Manager	General Manager
Verification and Certification (for OUR)	---	General Manager
CONTROL POINTS		
1. DOE Department Circular No. 2010-03-0003 re: Directing all Power Generation Companies, the Transmission service provider and all distribution utilities to ensure adequate and reliable electric power supply in the country.		
2. Republic Act No. 9136 - An Act ordaining reforms in the Electric Power Industry, amending for the purpose certain laws and for other purposes.		
3. ERC Resolution No. 16, Series fo 2009 as amended by ERC Resolution No. 21, Series of 2010, ERC Resolution No. 23, Series of 2010, ERC Resolution No. 14, Series of 2022, and ERC Resolution No. 02,		
4. DOE Department Circular No. 2010-03-0005 re: Providing Supplemental Policy for the Systematic Management of the DOE Reportorial Requirements for the Electric Power Industry Participants-Distribution Utilities.		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	FINANCE	
TOPIC	REPORTORIAL/REGULATORY COMPLIANCES	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD) / ACCOUNTING SECTION (AS)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Annual Cash Operating Budget (COB)	FSD Manager	General Manager
Progress Report on 5% Reinvestment Fund	FSD Manager	General Manager

SUBJECT	FINANCE	
TOPIC	REPORTORIAL/REGULATORY COMPLIANCES	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD) / ACCOUNTING SECTION (AS)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Annual Cash Operating Budget (COB)	Finance Services Department Manager	General Manager <i>(Subject for NEA's approval)</i>
Projected Statement of Operations for the Year Ended	Finance Services Department Manager	General Manager
Projected Revenue for the Year	Finance Services Department Manager	General Manager
5-Year Forecasted kWh Sales	Finance Services Department Manager	General Manager
5-Year Historical Data	Finance Services Department Manager	General Manager
Departmental Budget for the Year	Finance Services Department Manager	General Manager
Benefits and Allowances for the Year	Finance Services Department Manager	General Manager
Projected Representation & Other Allowance Expenses for the Year	Finance Services Department Manager	General Manager
Annual General Fund CAPEX	Finance Services Department Manager	General Manager
Progress Report on the Reinvestment Fund for Sustainable Capital Expenditures	Finance Services Department Manager Audited by: Internal Audit Department Manager	General Manager

ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY	ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
			Progress Report on the Reinvestment Fund for Sustainable Capital Expenditures - Schedule A	Head, Accounting Section	Noted by: Finance Services Department Manager Audited by: Internal Audit Department Manager
Accounting of Reinvestment Fund for Sustainable CAPEX	FSD Manager	General Manager	Accounting of Reinvestment Fund for Sustainable CAPEX	Finance Services Department Manager Audited by: Internal Audit Department Manager	General Manager
5% Reinvestment Fund Utilization Program	FSD Manager	General Manager	Reinvestment Fund Utilization Program	Finance Services Department Manager	General Manager
CONTROL POINTS			CONTROL POINTS		
1. NEA Memorandum No. 2013-028 dated December 23, 2013 RA 10531 Implementing Policy, Rules and Guidelines 2. NEA Memo 2021-38 dated Sept. 13, 2021 Extension of Deadline in the Submission of Proposed 2022 COB of Ecs and Its Requirements. 2. ERC Rules for Setting the Electric Cooperatives' Wheeling Rates (RSEC-WR)			1. NEA Memorandum No. 2013-028 dated December 23, 2013 RA 10531 Implementing Policy, Rules and Guidelines 2. NEA Memo 2021-38 dated Sept. 13, 2021 Extension of Deadline in the Submission of Proposed 2022 COB of Ecs and Its Requirements. 3. ERC Rules for Setting the Electric Cooperatives' Wheeling Rates (RSEC-WR)		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	FINANCE	
TOPIC	REPORTORIAL/REGULATORY COMPLIANCES	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD) / ACCOUNTING SECTION (AS)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Accounting and Cost Allocation Manual (ACAM) - Monthly Financial and Statistical Report (MFSR):		
1. Allocation Factors		
2. Trial Balance		
3. Statement of Operations		
4. Statement of Financial Position		
5. Consolidated Cash Flows		
6. Statement of Cash Flows		
7. Accounting of Universal Charges	Finance Services Department Manager	
8. Schedule of Consumers' Accounts Receivable	Audited by: Internal Audit Department Manager	General Manager
9. Accounting of Reinvestment Fund for Sustainable CAPEX (RFSC)		
10. Power Accounts Payable		
11. Schedule of Cash Advances		
12. Top Ten Prompt Payors		
13. Top Ten Delinquent Payors		
14. Payroll Allocations		

ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY	ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Monthly Financial and Statistical Report (MFSR)	FSD Manager	General Manager	Monthly Financial and Statistical Report (MFSR) - Section A: Statement of Operations - Section B: Consumer Sales and Revenue Data - Section C: Balance Sheet - Section D: Consumer Accounts Receivable - Section E: Energy and Demand Data - Section F: General Statistics	Finance Services Department Manager Audited by: Internal Audit Department Manager	General Manager
Monthly Cash Flow Statement	Reviewed by: FSD Manager	General Manager	Monthly Cash Flow Statement	Finance Services Department Manager	General Manager
Collection Efficiency (CE)	Reviewed by: FSD Manager	General Manager	Collection Efficiency (CE)	Finance Services Department Manager	General Manager
Schedule of Outstanding Cash Advances (CA)	Certified Correct by: FSD Manager	Noted by: General Manager	Schedule of Outstanding Cash Advances (CA)	Finance Services Department Manager Audited by: Internal Audit Department Manager	General Manager
Schedule of Accounts Payable (AP)	FSD Manager	Noted by: General Manager	Transferred to Sheet 39		
CONTROL POINTS			CONTROL POINTS		
1. NEA Memo 2023-21 dated May 04, 2023 Policy Guidelines on Annual EC Overall Performance 2. NEA Memorandum No. 2013-028 dated December 23, 2013 RA 10531 Implementing Policy, Rules and Guidelines			1. NEA Memo 2023-21 dated May 04, 2023 Policy Guidelines on Annual EC Overall Performance 2. NEA Memorandum No. 2013-028 dated December 23, 2013 RA 10531 Implementing Policy, Rules and Guidelines 3. NEA Memo to ECs No. 2014-008 - MFSR Attachments & Report Templates of Reportorial Requirements 4. ERC Resolution No. 7 Series of 2012: A Resolution Adopting the Accounting and Cost Allocation Manual (ACAM) for Electric Cooperatives 5. LEYECO IV PM-FSD-06: Budget Implementation		

Drafted

Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT		
TOPIC		
RESPONSIBLE OFFICE		
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
CONTROL POINTS		



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	REPORTORIAL COMPLIANCE - GOVERNMENT SUBSIDIZED PROJECT	
TOPIC	SUBSIDY LIQUIDATION	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD) / ACCOUNTING SECTION (AS)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Accounting of Funds (AOF) Summary (AOF Template 1)	<p>Verified by: Finance Services Department Manager</p> <p>Audited by: Internal Audit Department Manager</p>	General Manager
Accounting of Funds (AOF) Per Sitio/Brgy (AOF Template 2/3/4/5)	<p>Verified by: Finance Services Department Manager</p> <p>Audited by: Internal Audit Department Manager</p>	General Manager
Schedule of Supporting Documents for Accounting of Funds a. Schedule A - Materials b. Schedule B - Labor Cost c. Schedule C - Overhead Cost	<p>Finance Services Department Manager</p> <p>Audited by: Internal Audit Department Manager</p>	General Manager
Liquidation Report (COA Prescribed Format)	<p>Checked by: Finance Services Department Manager</p>	General Manager
Checklist of Documentary Requirements in the Liquidation of Subsidy Fund/s Released to EC	<p>Finance Services Department Manager, Technical Services Department Manager, and Institutional Services Department Manager</p>	General Manager
CONTROL POINTS		
1. NEA Memo No 2015-036 - Guidelines in the Preparation of Accounting of Funds and Identification of Allowable Charges Against Contingency Funds for Subsidy Funded Projects 2. NEA Memo No 2019-042 - Amendment of Item No IV of the guidelines of AOF and Identification of Allowable Charges Against Contingency Funds for Subsidy Funded Projects (NEA Memo No 2015-036) 3. NEA Memo No 2021-12 - Liquidation of Subsidy Funded Projects 4. NEA Memo No 2024-07 Sec VI-C, VI- E - Enhanced Policy Guidelines on the Implementation of Strategized Rural Electrification and Operational Reliability for Electric Cooperatives 5. NEA Memo No 2024-013 - Conduct of Audit by the EC Internal Auditor on the Allowable Disbursement and Documentary Requirements for Liquidation of Subsidy Funds Released to Ecs Prior to Submission to NEA		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	FINANCE	
TOPIC	REPORTORIAL/REGULATORY COMPLIANCES	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD)/ METER READING, BILLING AND COLLECTION & CONSUMER ACCOUNTS SECTION (MRBC/ CA)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Top Ten Delinquent Payors		
Top Ten Prompt Payors		
CONTROL POINTS		
1. NEA Memorandum No. 2013-028 dated December 23, 2013 RA 10531 Implementing Policy, Rules and Guidelines 2. NEA Memorandum No. 2015-036 dated December 15, 2015 Guidelines in the Preparation of Accounting of Funds (AOF) and Identification of Allowance Charges Against Contingency Funds for Subsidy Funded Projects 3. Revenue Memorandum Circular No. (RMC) 57-2015		

Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	FINANCE			
TOPIC	REPORTORIAL/REGULATORY COMPLIANCES			
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD)/ METER READING, BILLING AND COLLECTION & CONSUMER ACCOUNTS SECTION (MRBC/ CA)			
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY		
	For Deletion - Already included in ACAM-MFSR			
	For Deletion - Already included in ACAM-MFSR			
CONTROL POINTS				
1. NEA Memorandum No. 2013-028 dated December 23, 2013 RA 10531 Implementing Policy, Rules and Guidelines 2. NEA Memorandum No. 2015-036 dated December 15, 2015 Guidelines in the Preparation of Accounting of Funds (AOF) and Identification of Allowance Charges Against Contingency Funds for Subsidy Funded Projects 3. Revenue Memorandum Circular No. (RMC) 57-2015				

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	FINANCE	
TOPIC	REPORTORIAL/REGULATORY COMPLIANCES	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD)/ ACCOUNTING SECTION (AS)	
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
BIR Form No. 2307/2306	-	FSD Manager
CONTROL POINTS		
1. R.A. No. 10963 [Tax Reform for Acceleration and Inclusion (TRAIN)] 2. R.A. No. 11976 [Ease of Paying Taxes (EOPT)]		

Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	FINANCE	
TOPIC	REPORTORIAL/REGULATORY COMPLIANCES	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD)/ ACCOUNTING SECTION (AS)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
BIR Form No. 1702EX -Annual Income Tax Return (ITR)	Finance Services Department Manager	General Manager
BIR Form No. 1702Q - Quarterly Income Tax Return (ITR) - 1702Q	Finance Services Department Manager	General Manager
BIR Form No. 2307 - Certificate of Creditable Tax Withheld at Source	---	Finance Services Department Manager
BIR Form No. 2306 -Certificate of Final Tax Withheld at Source	---	Finance Services Department Manager
CONTROL POINTS		
1. R.A. No. 10963 [Tax Reform for Acceleration and Inclusion (TRAIN)] 2. R.A. No. 11976 [Ease of Paying Taxes (EOPT)]		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	FINANCE	
TOPIC	REPORTORIAL/REGULATORY COMPLIANCES	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD)/ ACCOUNTING SECTION (AS)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Computation of Withholding Taxes (Summary): 1601 C	FSD Manager	-
Withholding Taxes: 1601 C Forms	FSD Manager	General Manager
Computation of Withholding Taxes (Summary): 1601 E	FSD Manager	-
Withholding Taxes: 1601 E Forms	FSD Manager	General Manager
CONTROL POINTS		
1. R.A. No. 10963 [Tax Reform for Acceleration and Inclusion (TRAIN)]		
2. R.A. No. 11976 [Ease of Paying Taxes (EOPT)]		

Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	FINANCE	
TOPIC	REPORTORIAL/REGULATORY COMPLIANCES	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD)/ ACCOUNTING SECTION (AS)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Computation of Withholding Tax Remittance - Employees' Compensation (Summary) for 1601-C	Head, Accounting Section	Finance Services Department Manager
BIR Form No. 1601-C - Monthly Remittance Return of Income Taxes Withheld on Compensation	Finance Services Department Manager	General Manager
Computation of Withholding Tax Remittance (Summary) for 0619-E	Head, Accounting Section	Finance Services Department Manager
BIR Form No. 0619-E - Monthly Remittance Form of Creditable Income Taxes Withheld (Expanded)	Finance Services Department Manager	General Manager
Computation of Withholding Taxes Remittance (Summary) for 1601 E	Head, Accounting Section	Finance Services Department Manager
BIR Form No. 1601-E - Monthly Remittance Return of Creditable Income Taxes Withheld (Expanded)	Finance Services Department Manager	General Manager
CONTROL POINTS		
1. R.A. No. 10963 [Tax Reform for Acceleration and Inclusion (TRAIN)]		
2. R.A. No. 11976 [Ease of Paying Taxes (EOPT)]		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	FINANCE	
TOPIC	REPORTORIAL/REGULATORY COMPLIANCES	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD)/ ACCOUNTING SECTION (AS)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
VAT Payments, BIR Forms 2550Q (quarterly)	FSD Manager	General Manager (together with CV)
Deferred VAT Payments (BIR Form 0605)	FSD Manager	General Manager (together with CV)
Computation of Deferred VAT (Summary)	FSD Manager	General Manager (together with CV or PCV)
CONTROL POINTS		
1. R.A. No. 10963 [Tax Reform for Acceleration and Inclusion (TRAIN)] 2. R.A. No. 11976 [Ease of Paying Taxes (EOPT)]		

Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	FINANCE	
TOPIC	REPORTORIAL/REGULATORY COMPLIANCES	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD)/ ACCOUNTING SECTION (AS)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
BIR Form No. 2550Q - Quarterly Value-Added Tax Return	Finance Services Department Manager	General Manager
BIR Form 0605 - Payment Form	Finance Services Department Manager	General Manager
Computation of Deferred Value-Added Tax (Summary)	Head, Accounting Section	Finance Services Department Manager
CONTROL POINTS		
1. R.A. No. 10963 [Tax Reform for Acceleration and Inclusion (TRAIN)] 2. R.A. No. 11976 [Ease of Paying Taxes (EOPT)]		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



Recommended



MANUAL OF APPROVALS

1st Edition – November 2022



SUBJECT	UNIFORM REPORTORIAL REQUIREMENTS	
TOPIC	REPORTORIAL/REGULATORY COMPLIANCES	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Uniform Reportorial Requirement (URR):		
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	Finance Services Department Manager	
11. Transmission Rate (TR) Calculation	Audited by: Internal Audit	
12. System Loss Rate (SLR) Calculation	Department Manager	
13. Lifeline Subsidy (LS) Calculation		General Manager
14. Senior Citizen Subsidy Calculation		
15. Monitoring of Approved Adjustments		
16. Other Documents		

ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Breakdown of Generation Charge	-	General Manager
Monthly Operation Report a. Unbundled Rate b. Distribution Supply Data	-	General Manager
Other Technical Data	-	General Manager
Unbundled Rates Computation	-	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.		

ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Breakdown of Generation Charge	Finance Services Department Manager	General Manager
	For Deletion	
	For Deletion	
	Transferred to Sheet 37	
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.		
4. LEYECO IV PM-FSD-07: Rate Making		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	UNIFORM REPORTORIAL REQUIREMENTS AND UNBUNDLED RATE COMPUTATION	
TOPIC	REPORTORIAL/REGULATORY COMPLIANCES	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD) / CORPORATE PLANNING DEPARTMENT (CPD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Unbundled Rates Computation	-	General Manager

Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	UNBUNDLED RATE COMPUTATION	
TOPIC	REPORTORIAL/REGULATORY COMPLIANCES	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Monthly Effective Rates Computation	Finance Services Department Manager Audited by: Internal Audit Department Manager	General Manager
Supporting Documents on Monthly Effective Rates Computation:		
1. Monthly Rate Adjustment		
2. Transmission Rate Adjustment		
3. Systems Loss Rate		
4. Value Added Tax Rate		
5. Approved Rates (Lifeline Subsidy Charge for Non-Lifeline Consumers)		
6. Sales Analysis		
7. Senior Citizens' Computation of Subsidizing kWh Sales		

Transferred
from
Sheet 36

ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY	ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
			Supporting Documents on Monthly Effective Rates Computation:		
			1. High Voltage Data		
			2. Net Metering Data	Head, Meter Reading Billing & Collection/Consumer Accounts Section	
			3. Computation of Sales		Finance Services Department Manager
			4. Residential Sales Analysis		
			5. Sales Analysis		
			6. BAPA Lifeline Consumers		
CONTROL POINTS			CONTROL POINTS		
1. ERC Resolution No. 24 series of 2011 - A Resolution Adopting the Revised Uniform Reportorial Requirement (URR) by all Distribution Utilities			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			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.		
			4. LEYECO IV PM-FSD-07: Rate Making		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	FINANCE	
TOPIC	DEPARTMENTAL REPORTS	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD)/ ACCOUNTING SECTION (AS)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Monthly Financial and Statistical Report (MFSR)	FSD Manager	General Manager
Schedule of Outstanding Cash Advances (CA)	Certified Correct by: FSD Manager	Noted by: 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. 2014-028 dated February 25, 2014 MFSR Attachments & Report Templates of Reportorial Requirements 3. Republic Act No. 9136 - An Act ordaining reforms in the Electric Power Industry, amending for the purpose certain laws and for other purposes.		

Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	FINANCE	
TOPIC	DEPARTMENTAL REPORTS	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD)/ ACCOUNTING SECTION (AS)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Transferred to Sheet 30		
For Deletion - Already included in ACAM-MFSR		
CONTROL POINTS		
1. NEA Memorandum No. 2013-028 dated December 23, 2013 RA 10531 Implementing Policy, Rules and Guidelines. 2. NEA Memorandum No. 2014-008 dated February 25, 2014 MFSR Attachments & Report Templates of Reportorial Requirements 3. Republic Act No. 9136 - An Act ordaining reforms in the Electric Power Industry, amending for the purpose certain laws and for other purposes.		

Drafted**MANUAL OF APPROVALS**1st Edition – November 2024

SUBJECT	FINANCE	
TOPIC	REPORTS/SCHEDULES	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD)/ ACCOUNTING SECTION (AS)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Schedule of Outstanding Accounts Receivables - Others	Certified Correct by: FSD Manager	Noted by: General Manager
Schedule of Prepayments	Certified Correct by: FSD Manager	Noted by: General Manager
Schedule of Construction Work In Progress (CWIP)	Certified Correct by: FSD Manager	Noted by: General Manager
Schedule of Construction Work In Progress (CWIP)	Certified Correct by: FSD Manager	Noted by: General Manager
CONTROL POINTS		
1. NEA Memorandum No. 2013-028 dated December 23, 2013 RA 10531 Implementing Policy, Rules and Guidelines		

Recommended**MANUAL OF APPROVALS**1st Edition – November 2024

SUBJECT	FINANCE	
TOPIC	REPORTS/SCHEDULES	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD)/ ACCOUNTING SECTION (AS)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Schedule of Outstanding Accounts Receivables - Others	Reviewed by: Finance Services Department Manager	Noted by: General Manager
Schedule of Prepayments	Reviewed by: Finance Services Department Manager	Noted by: General Manager
Schedule of Construction Work In Progress (CWIP)	Reviewed by: Finance Services Department Manager	Noted by: General Manager
Schedule of Accounts Payable - Others	Reviewed by: Finance Services Department Manager	Noted by: General Manager
CONTROL POINTS		
1. NEA Memorandum No. 2013-028 dated December 23, 2013 RA 10531 Implementing Policy, Rules and Guidelines		

Transferred
from
Sheet 30

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	FINANCE	
TOPIC	REPORTS/SCHEDULES	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD)/ CASHIERING SECTION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Daily Cash Position Report (DCPR)	Checked by: FSD Manager	General Manager
Daily Collection Report	Head, Cashiering Section	FSD Manager
Summary of Old Consumer Accounts Receivables for Write Off	FSD Manager	General Manager
CONTROL POINTS		
1. NEA Memo dated 2020-055 dated October 27, 2020 Revised Guidelines for Writing-off Worthless Consumer Accounts Receivables as Amended 2. NEA Memorandum No. 2013-028 dated December 23, 2013 RA 10531 Implementing Policy, Rules and Guidelines		

Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	FINANCE	
TOPIC	REPORTS/SCHEDULES	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD)/ CASHIERING SECTION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Daily Cash Position Report (DCPR)	Finance Services Department Manager	General Manager
Cashier's Daily Collection Report	Head, Cashiering Section	Finance Services Department Manager
Statement of the Committee on Write-Off on the Accuracy of the Balances Requested for Write-Off	Finance Services Department Manager	General Manager
CONTROL POINTS		
1. NEA Memo dated 2020-055 dated October 27, 2020 Revised Guidelines for Writing-off Worthless Consumer Accounts Receivables as Amended 2. NEA Memorandum No. 2013-028 dated December 23, 2013 RA 10531 Implementing Policy, Rules and Guidelines 3. LEYECO IV PM-FSD-04: Collection & Deposit		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	FINANCE	
TOPIC	REPORTS/SCHEDULES	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD)/ METER READING BILLING & COLLECTION/CONSUMER ACCOUNTS (MRBC/CA)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Meter Reader's Report	Head, MRBC/CA Section	FSD Manager
Incident Report of Meter Readers	Head, MRBC/CA Section	FSD Manager
Summary of Aging of Accounts Receivable	Head, MRBC/CA Section	FSD Manager
Billing Adjustment	-	FSD Manager
Report of Unbilled Consumers for the Month	Head, MRBC/CA Section	FSD Manager
CONTROL POINTS		
1. NEA Memo on the "Guidelines in the Computation and Adjustment of Allowance for Bad Debts" dated January 6, 1998		

Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	FINANCE	
TOPIC	REPORTS/SCHEDULES	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD)/ METER READING BILLING & COLLECTION/CONSUMER ACCOUNTS (MRBC/CA)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Meter Reader's Report		Noted by: Head, Meter Reading Billing & Collection/Consumer Accounts Section
Transferred to Common		
Summary of Aging of Accounts Receivable	Head, Meter Reading Billing & Collection/Consumer Accounts Section	Finance Services Department Manager
For Deletion		
Report of Unbilled Transactions for the Month	Head, Meter Reading Billing & Collection/Consumer Accounts Section	Finance Services Department Manager
CONTROL POINTS		
1. NEA Memo on the "Guidelines in the Computation and Adjustment of Allowance for Bad Debts" dated January 6, 1998		
2. LEYECO IV: PM-FSD-09: Billing Adjustments		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	FINANCE	
TOPIC	REPORTS/SCHEDULES	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD)/ METER READING BILLING & COLLECTION/ CONSUMER ACCOUNTS (MRBC/CA)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Meter Reading Schedule For The Month (Tentative)	-	FSD Manager
Meter Reading Final Schedule for The Month	-	FSD Manager
List of Disconnected Consumers for the Month	-	FSD Manager
CONTROL POINTS		
1. ERC Resolution No. 28 Series of 2010 - Adopting the Amendments to the Magna Carta for Residential Electricity Consumers		

Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	FINANCE	
TOPIC	REPORTS/SCHEDULES	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD)/ METER READING BILLING & COLLECTION/ CONSUMER ACCOUNTS (MRBC/CA)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Meter Reading Schedule For The Month (Tentative)	Head, Meter Reading Billing & Collection/Consumer Accounts Section	Finance Services Department Manager
Meter Reading Final Schedule of Routes for the Month	Head, Meter Reading Billing & Collection/Consumer Accounts Section	Finance Services Department Manager
Number of Consumers Billed/Collected by MR/C for the Month	Reviewed by: Head, Meter Reading Billing & Collection/Consumer Accounts Section	Noted by: Finance Services Department Manager
List of Disconnected Consumers for the Month	Head, Meter Reading Billing & Collection/Consumer Accounts Section	Finance Services Department Manager
Monthly Financial Status of Barangay Power Association (BAPA)	Head, Meter Reading Billing & Collection/Consumer Accounts Section	Finance Services Department Manager Noted by: General Manager
CONTROL POINTS		
1. ERC Resolution No. 28 Series of 2010 - Adopting the Amendments to the Magna Carta for Residential Electricity Consumers		
2. LEYECO IV PM-FSD-10: Workflow in Meter Reading for Residential, Low Voltage and High Voltage Consumers		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	FINANCE	
TOPIC	MISCELLANEOUS DOCUMENTS	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD)/ ACCOUNTING SECTION (AS)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Capitalization of meters & transformers	Noted by: FSD Manager	Noted by: General Manager
Closing-out of Completed Work Orders to Plant Account	Certified Correct by: FSD Manager	Noted by: General Manager
Statement of Account – Pole Rental	Certified Correct by: FSD Manager	General Manager
Notice for Employees with Unliquidated Cash Advances (CA)	FSD Manager	General Manager
Summary of Adjustment of Power Bills	-	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		

Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	FINANCE	
TOPIC	MISCELLANEOUS DOCUMENTS	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD)/ ACCOUNTING SECTION (AS)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
	For Deletion	
Summary List of Work Orders for Close-Out	Head, Accounting Section	Finance Services Department Manager
Classification of CAU's to Electric Plant Account	Head, Accounting Section Audited by: Internal Audit Department Manager	Finance Services Department Manager
	Transferred to Internal Audit Department	
Notice for Employees with Unliquidated Cash Advances (CA) (Statement of Account)	Finance Services Department Manager	General Manager
Summary of Power Bills Adjustments for the Month	Head, Accounting Section	Finance Services Department Manager
Adjusting Journal Entry (AJE)	Head, Accounting Section	Finance Services Department 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. LEYECO IV Policy No. 151: Revised Policy on the Rental of Vehicles		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	FINANCE	
TOPIC	PETTY CASH	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD)/ CASHIERING SECTION (CS)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Request for Petty Cash - Sub Office	-	FSD Manager
Request for Petty Cash - Main Office	-	FSD Manager
Replenishment of Petty Cash – Sub Office	-	FSD Manager
Replenishment of Petty Cash – Main Office	-	FSD Manager
CONTROL POINTS		
1. LEYECO IV Policy No. 149		
2. LEYECO IV Board Resolution No. 2020-83		

Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	FINANCE	
TOPIC	PETTY CASH	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD)/ CASHIERING SECTION (CS)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Transferred to Common Documents		
Transferred to Common Documents		
Petty Cash Replenishment (Sub Office)	Head, Accounting Section	Finance Services Department Manager
Replenishment of Petty Cash (Main Office)	Head, Accounting Section	Finance Services Department Manager
CONTROL POINTS		
1. LEYECO IV Policy No. 149: Petty Cash Fund		
2. LEYECO IV Board Resolution No. 2020-83: To Approve and Adopt Policy No. 149 on the Guidelines on Petty Cash Fund		
3. LEYECO IV PM-FSD-03: Handling of Petty Cash		

Edited



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	FINANCE	
TOPIC	POWER BILLS	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD)/ METER READING BILLING & COLLECTION/ CONSUMER ACCOUNTS (MRBC/CA)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Service Invoice	---	Meter Reading Billing & Collection Assistant/ Consumer Accounts Assistant/ Consumer Welfare Assistant/ Head, Meter Reading Billing & Collection & Consumer Accounts Section/ Finance Services Department Manager
For Deletion		
Request for Refund for Double Payment of Power Bill	Head, Cashiering Section	Finance Services Department Manager
CONTROL POINTS		
1. R.A. No. 11976 [Ease of Paying Taxes (EOPT)]		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	FINANCE	
TOPIC	VOUCHERS	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD)/ ACCOUNTING SECTION (AS)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Accounts Payable Voucher (APV) - General Fund	Checked by: Head, Accounting Section	General Manager
Check Voucher (CV) - General Fund	Checked by: Head, Accounting Section	General Manager
Check Voucher (CV) - NEA SEP	Checked by: Head, Accounting Section	General Manager
Journal Voucher (JV) - General Fund	Checked by: Head, Accounting Section	General Manager
Journal Voucher (CV) - NEA SEP	Checked by: Head, Accounting Section	General Manager

SUBJECT	FINANCE	
TOPIC	VOUCHERS	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD)/ ACCOUNTING SECTION (AS)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Accounts Payable Voucher (APV) - General Fund	Finance Services Department Manager	General Manager
Check Voucher (CV) - General Fund	Finance Services Department Manager Audited by: Internal Audit Department Manager	General Manager
Check Voucher (CV) - NEA SEP	Finance Services Department Manager Audited by: Internal Audit Department Manager	General Manager
Journal Voucher (JV) - General Fund	Finance Services Department Manager Audited by: Internal Audit Department Manager	General Manager
Journal Voucher (CV) - NEA SEP	Finance Services Department Manager Audited by: Internal Audit Department Manager	General Manager

ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Petty Cash Voucher (Main Office)	Checked by: Head, Accounting Section	FSD Manager
Petty Cash Voucher (Sub Office)	Checked by: Head, Accounting Section	FSD Manager
CONTROL POINTS		
1. Philippine Financial Reporting Standards (PFRSs) 2. NEA Memorandum No. 2013-028 dated December 23, 2013 RA 10531 Implementing Policy, Rules and Guidelines 3. LEYECO IV Policy No. 149 4. LEYECO IV Board Resolution No. 2020-83		

ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Petty Cash Voucher (Main Office)	Head, Accounting Section	Finance Services Department Manager Audited by: Financial Auditor
Petty Cash Voucher (Sub Office)	Head, Accounting Section	Finance Services Department Manager Audited by: Financial Auditor
CONTROL POINTS		
1. Philippine Financial Reporting Standards (PFRSs) 2. NEA Memorandum No. 2013-028 dated December 23, 2013 RA 10531 Implementing Policy, Rules and Guidelines 3. LEYECO IV Policy No. 149: Petty Cash Fund 4. LEYECO IV Board Resolution No. 2020-83: To Approve and Adopt Policy No. 149 on the Guidelines on Petty Cash Fund 5. LEYECO IV PM-FSD-01: Disbursements 6. LEYECO IV PM-FSD-03: Handling of Petty Cash		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	FINANCE	
TOPIC	CHECKS SIGNATORIES AND BANK RELATED TRANSACTIONS	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD)/CASHIER	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Checks (Php 10,000 and below)	-	General Manager
Checks (Php 10,001 and above)	-	General Manager and President
Withdrawals/Transfer of Funds	FSD Manager	General Manager
Opening of Account in Bank	General Manager	General Manager & Board of Directors
Bank Confirmation Report	IAD Manager	General Manager and President
Bank Reconciliation Report		Internal Audit Department Manager Noted by: General Manager
CONTROL POINTS		
1. LEYECO IV Board Resolution No. 2023-120		
2. LEYECO IV Board Resolution on Opening / Reactivation / Closing of Account in Bank		

Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	FINANCE	
TOPIC	CHECKS SIGNATORIES AND BANK RELATED TRANSACTIONS	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD) / CASHIERING SECTION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Checks (Php 10,000 and below)	- - -	General Manager
Checks (Php 10,001 and above)	- - -	General Manager and Board President / Vice President / Board Treasurer
Authority to Fund Transfer	Finance Services Department Manager	General Manager
Opening of Account in Bank	General Manager	Board of Directors (thru Board Resolution)
Reactivation of Bank Account	General Manager	Board of Directors (thru Board Resolution)
Closure of Bank Accounts	General Manager	Board of Directors (thru Board Resolution)
Bank Confirmation Report	- - -	General Manager and Board President / Vice President / Board Treasurer
Bank Reconciliation Statement	Head, Accounting Section	Internal Audit Department Manager Noted by: General Manager Finance Services Department Manager
CONTROL POINTS		
1. LEYECO IV Board Resolution No. 2023-120: Resolution that the General Manager Brenda Flores-Ampolit shall Sign Singly for Check Issuances Amounting to Ten Thousand Pesos and Below and Any One of the Three Board Directos - President, Atty. Joseph Cornel M. Bandalan, Vice-President Jorge B. Omolon, Jr and Board Treasurer Antonietta B. Adolfo to Countersign with GM Brenda Flores-Ampolit for Check Issuances Exceeding Ten Thousand Pesos		
2. LEYECO IV Board Resolution 2024-073: To Open a Current Account at Land Bank of the Philippines (LBP), Hilongos, Branch		
3. LEYECO IV Board Resolution No. 2023-118: To Reactivate LEYECO IV Account No. 3572-1039-34 at Banco De Oro, Maasin City Branch		
4. LEYECO IV Board Resolution No. 2024-006: To Close the Current Account Maintained at LBP Maasin City with Account No. 000-094-0000-0942109652 Intended for the SEP and Open an Account with LBP Hilongos Branch Using the Corresponding Fund		

Transferred from IAD

Edited



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	FINANCE	
TOPIC	EMPLOYEES SALARIES, BENEFITS AND INCENTIVES	
RESPONSIBLE OFFICE	FINANCE SERVICES DEPARTMENT (FSD)/ ACCOUNTING SECTION (AS)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Transferred to Institutional Services and Development Department		
Transferred to Institutional Services and Development Department		
For Deletion		
Semi-Monthly Summary of Employees Loans and Voluntary Savings of LEYECO IV Employees Union - ALU - TUCP	Local Union Treasurer	Local Union President Noted by: General Manager
Semi-Monthly Summary of Dues Withheld of LEYECO IV Professional, Technical, Supervisory Union - ALU	APSOTEU Treasurer	APSOTEU President Noted by: General Manager
Semi-Monthly Summary of Dues and Loans Withheld of LEYECO IV Employees Organization (LEO)	LEO Bookkeeper	LEO Chairman Noted by: General Manager
Semi-Monthly Summary of Loans and Force Savings Withheld of Employees Family Welfare & Livelihood Committee (FWLC)	FWLC-Bookkeeper	FWLC - Chairperson Noted by: General Manager
Semi-Monthly Summary of Employees Contributions Withheld of I-CARE	Institutional Services and Development Department Manager	General Manager
CONTROL POINTS		
1. Republic Act No. 11199 or Social Security Act of 2018 2. Social Security Commission (SSC) Resolution No 751-S 2022 dated November 25, 2022 3. New SSS Contribution Table 2023 dated April 08, 2023 4. RA 11223, Philhealth Circular No. 2019-0009 effective December 07, 2019 5. RA 9679, HDMF Circular No. 274 and Pag-ibig Contribution Table 6. Pag-ibig Circular No. 448: Modified Guidelines on the Pag-ibig Multipurpose Loan (MPL) Program 7. MOA with Financing Company		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT		
APPREHENSION COMMITTEE		
TOPIC		
REPORTS AND PROMISSORY NOTES		
RESPONSIBLE OFFICE		
OFFICE OF THE GENERAL MANAGER (OGM)		
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Differential Billing	FSD Manager	General Manager
CONTROL POINTS		
1. Republic Act 7832 - Anti-Pilferage Act. 2. Coop Policy No. 154		

Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT		
APPREHENSION		
TOPIC		
REPORTS AND PROMISSORY NOTES		
RESPONSIBLE OFFICE		
FINANCE SERVICES DEPARTMENT		
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Computation of Unaccounted Energy (Differential Billing)	Finance Services Department Manager	General Manager
Statement of Account (Amicable Settlement)	Finance Services Department Manager	General Manager
Summary of Unaccounted Energy & Discount (410-404-16-000 & 513-502-00-00)	Head, Accounting Section	Finance Services Department Manager
CONTROL POINTS		
1. Republic Act 7832 - Anti-Pilferage Act. 2. LEYECO IV Policy No. 154: Guideline in the Apprehension of Illegal Connection Including the Pre and Post Apprehension Activities		

Transferred from OGM

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	MEMBER SERVICES APPLICATION	
TOPIC	MEMBERSHIP APPLICATION AND REQUEST FOR TRANSFER OF OWNERSHIP/CHANGE NAME	
RESPONSIBLE OFFICE	INSTITUTIONAL SERVICES AND DEVELOPMENT DEPARTMENT (ISDD)/MEMBERSHIP DEVELOPMENT & CONSUMER SERVICES (MD & CS)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Breakdown of Membership Application	General Manager	BOD
Turn-On	Verified by: Head, MD & CS	ISDD Manager
Application For Transfer Of Ownership/Change Name (Sanitation)	General Manager	BOD
CONTROL POINTS		
1. NEA Memorandum No. 2013-028 dated December 23, 2013: RA10531 Implementing Policy, Rules and Guidelines		

SUBJECT	MEMBER SERVICES APPLICATION	
TOPIC	MEMBERSHIP APPLICATION AND REQUEST FOR TRANSFER OF OWNERSHIP/CHANGE NAME	
RESPONSIBLE OFFICE	INSTITUTIONAL SERVICES AND DEVELOPMENT DEPARTMENT (ISDD)/MEMBERSHIP DEVELOPMENT & CONSUMER SERVICES (MD & CS)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Membership Application for Board Approval	Institutional Services and Development Department Manager	General Manager <i>(Subject for Board Approval)</i>
New Membership Report for the Month (Attached to Membership Application for board approval)	Head, Membership Development and Consumer Services Section	Institutional Services and Development Department Manager
Application for Membership & Electric Service (Meter Service Record)	Head, Membership Development and Consumer Services Section	Institutional Services and Development Department Manager
Memorandum of Agreement of Application of Membership and Electric Service	---	Applicant and Institutional Services and Development Department Manager
Turn-On Order	Head, Membership Development and Consumer Services Section	Institutional Services and Development Department Manager
Application For Transfer Of Ownership/Change Name (Sanitation)	General Manager	Board President
Petition for Withdrawal of Membership Due to Death for Board Approval	Institutional Services and Development Department Manager	General Manager <i>(Subject for Board Approval)</i>
Summary of Affidavit of Change Name/ Waiver/ Petition Due to Death	Head, Membership Development and Consumer Services Section	Institutional Services and Development Department Manager
CONTROL POINTS		
1. NEA Memorandum No. 2013-028 dated December 23, 2013: RA10531 Implementing Policy, Rules and Guidelines		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	MEMBER SERVICES APPLICATION	
TOPIC	SERVICE CONNECTION ORDERS AND SERVICE MEMOS	
RESPONSIBLE OFFICE	INSTITUTIONAL SERVICES AND DEVELOPMENT DEPARTMENT (ISDD)/MEMBERSHIP DEVELOPMENT & CONSUMER SERVICES (MD & CS)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Service Memos	Noted by: Head, MD & CS	ISDD Manager
Voluntary Disconnection	Noted by: Head, MD & CS	ISDD Manager
CONTROL POINTS		
1. Procedure Manual (PM-ISDD-01)		

SUBJECT	MEMBER SERVICES APPLICATION	
TOPIC	SERVICE CONNECTION ORDERS AND SERVICE MEMOS	
RESPONSIBLE OFFICE	INSTITUTIONAL SERVICES AND DEVELOPMENT DEPARTMENT (ISDD)/MEMBERSHIP DEVELOPMENT & CONSUMER SERVICES (MD & CS)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Service Memorandum	Head, Membership Development and Consumer Services Section	Institutional Services and Development Department Manager
Voluntary Disconnection	Head, Membership Development and Consumer Services Section	Institutional Services and Development Department Manager
Reconnection Order	Head, Membership Development and Consumer Services Section	Institutional Services and Development Department Manager
Promissory Note (Service Pole Loan Program)	Head, Institutional Services Section/ Head, Membership Development and Consumer Services Section	Institutional Services and Development Department Manager
Service Pole Loan Program (Schedule of Payment)	Head, Institutional Services Section/ Head, Membership Development and Consumer Services Section	Institutional Services and Development Department Manager
CONTROL POINTS		
1. Procedure Manual (PM-ISDD-01)		

Edited



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	REPORTORIAL COMPLIANCE	
TOPIC	INSTITUTIONAL REPORT	
RESPONSIBLE OFFICE	INSTITUTIONAL SERVICES AND DEVELOPMENT DEPARTMENT (ISDD)/MEMBERSHIP DEVELOPMENT & CONSUMER SERVICES (MD & CS)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Status of Energization Report 1. Data Entry Template: Connections (NEA Compliance)	Institutional Services and Development and Department Manager	General Manager
CONTROL POINTS		
<ol style="list-style-type: none">1. 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. NEA Memorandum No. 2013-028 dated December 23, 2013: RA10531 Implementing Policy, Rules and Guidelines		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	REPORTORIAL COMPLIANCE	
TOPIC	MONTHLY INSTITUTIONAL REPORT AND MONTHLY PERFO	
RESPONSIBLE OFFICE	OFFICE OF THE GENERAL MANAGER (OGM)/INSTITUTIONAL SERVICES AND DEVELOPMENT DEPARTMENT (ISDD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Monthly Institutional Report		
1. BOD	ISDD Manager	General Manager
2. Complaints	ISDD Manager	General Manager
3. Compliance Assessment	ISDD Manager	General Manager
4. District Elections	ISDD Manager	General Manager
5. Institutional – Other	ISDD Manager	General Manager
6. MCOO	ISDD Manager	General Manager
7. Labor Management Issues	ISDD Manager	General Manager
8. List of Employees	ISDD Manager	General Manager
9. Salary	ISDD Manager	General Manager
10. Meetings and Resolutions		
CONTROL POINTS		
1. 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. NEA Memorandum No. 2013-028 dated December 23, 2013: RA10531 Implementing Policy, Rules and Guidelines		

SUBJECT	REPORTORIAL COMPLIANCE	
TOPIC	MONTHLY INSTITUTIONAL REPORT AND MONTHLY PERFO	
RESPONSIBLE OFFICE	OFFICE OF THE GENERAL MANAGER (OGM)/INSTITUTIONAL SERVICES AND DEVELOPMENT DEPARTMENT (ISDD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Monthly Institutional Report		
1. BOD		
2. Complaints		
3. Compliance Assessment		
4. District Elections		
5. Institutional – Other		
6. MCOO		
7. Labor Management Issues		
8. List of Employees		
9. Salary		
10. Meetings and Resolutions		
11. Connections		
CONTROL POINTS		
1. 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. NEA Memorandum No. 2013-028 dated December 23, 2013: RA10531 Implementing Policy, Rules and Guidelines		

Edited



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	DISTRICT ELECTIONS	
TOPIC	DOCUMENTARY REQUIREMENTS AND PARAPHERNALIA	
RESPONSIBLE OFFICE	INSTITUTIONAL SERVICES AND DEVELOPMENT DEPARTMENT (ISDD)/MEMBERSHIP DEVELOPMENT & CONSUMER SERVICES (MD & CS)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Final Masterlist of Voters (Per Barangay/Per Municipality) <Overall>	Institutional Services and Development and Department Manager Validated by: Internal Audit Department Manager	Certified by: Board Secretary
Certifications		
1. Membership	Institutional Services and Development and Department Manager	General Manager
2. AGMA Attendance	Institutional Services and Development and Department Manager	General Manager
3. Not Dismissed as LEYECO IV Employee	Institutional Services and Development and Department Manager	General Manager
4. Consumership (Member of Good Standing - Pilferage, etc.)	Technical Services Department Manager	General Manager
5. Consumership (Member of Good Standing - Powerbills, Unliquidated Cash Advances, etc.)	Financial Services Department Manager	General Manager

ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
6. No Indebtedness and Disallowed Expenses for existing Board of Directors (Clearance of Accounts)	Finance Services Department Manager	General Manager
7. No relation to any EC Board of Member, General Manager and Department Managers	---	Certified by: Head, Human Resource Development and Administration
8. Member consumer and not a representative of a juridical person	Head, Membership Development and Consumer Services Section	Institutional Services and Development Department Manager
9. Not been removed for cause nor with audit findings from NEA during tenure	---	Institutional Services and Development Department Manager Internal Audit Department Manager
CONTROL POINTS		
1. Section 12 of Republic Act 10531 and its Implementing Rules and Regulations 2. NEA Memorandum No. 2013-028 dated December 23, 2013: RA10531 Implementing Policy, Rules and Guidelines 3. NEA Memorandum No. 2014-019: Guidelines on the Conduct of District Elections for Electric Cooperatives		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	DISTRICT ELECTIONS	
TOPIC	DOCUMENTARY REQUIREMENTS AND PARAPHERNALIA	
RESPONSIBLE OFFICE	INSTITUTIONAL SERVICES AND DEVELOPMENT DEPARTMENT (ISDD)/MEMBERSHIP DEVELOPMENT & CONSUMER SERVICES (MD & CS)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Screening Committee Certification for Qualified/ Disqualified Candidate	--	
CONTROL POINTS		
1. Section 12 of Republic Act 10531 and its Implementing Rules and Regulations 2. NEA Memorandum No. 2013-028 dated December 23, 2013: RA10531 Implementing Policy, Rules and Guidelines 3. NEA Memorandum No. 2014-019: Guidelines on the Conduct of District Elections for Electric Cooperatives		

SUBJECT	DISTRICT ELECTIONS	
TOPIC	DOCUMENTARY REQUIREMENTS AND PARAPHERNALIA	
RESPONSIBLE OFFICE	INSTITUTIONAL SERVICES AND DEVELOPMENT DEPARTMENT (ISDD)/MEMBERSHIP DEVELOPMENT & CONSUMER SERVICES (MD & CS)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Screening Committee Certification for Qualified/ Disqualified Candidate	--	Chairman, District Elections Screening Committee
Status of Candidate's Qualification Requirement	--	Approved and Attested by: Screening Committee
CONTROL POINTS		
1. Section 12 of Republic Act 10531 and its Implementing Rules and Regulations 2. NEA Memorandum No. 2013-028 dated December 23, 2013: RA10531 Implementing Policy, Rules and Guidelines 3. NEA Memorandum No. 2014-019: Guidelines on the Conduct of District Elections for Electric Cooperatives		

Edited



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	DISTRICT ELECTIONS AND RELATED ACTIVITIES	
TOPIC	INSTITUTIONAL ACTIVITIES	
RESPONSIBLE OFFICE	INSTITUTIONAL SERVICES AND DEVELOPMENT DEPARTMENT (ISDD)/MEMBERSHIP DEVELOPMENT & CONSUMER SERVICES (MD & CS)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Proposed Schedule and Budget Allocation for the District Elections and Other Related Activities	Institutional Services and Development Department Manager	General Manager <i>(Subject for Board Approval)</i>
Annual Action Plan for District Election	Initiated by: Institutional Services and Development Department Manager	Noted by: General Manager
For Deletion, same as Liquidation of Cash Advances		
Appointment of District Election Committee	General Manager	National Electrification Administration
Appointment of Precinct Election Committee	---	District Election Committee
Request for the use of school as venue for District Election	Initiated by: Institutional Services Development and Department Manager	General Manager

ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Election Returns	---	Certified True and Correct: District Election Committee
Minutes of Voting and Counting	---	Certified True and Correct: District Election Committee
Election Tally Sheet	---	Certified Correct: District Election Committee
Proclamation	---	District Election Committee
Canvass Sheet	---	Certified True and Correct: District Election Committee
CONTROL POINTS		
1. NEA Memorandum No. 2014-019: Guidelines on the Conduct of District Elections for Electric Cooperatives 2. Section 12 of Republic Act 10531 and its Implementing Rules and Regulations 3. NEA Memorandum No. 2013-028 dated December 23, 2013: RA10531 Implementing Policy, Rules and Guidelines		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	STOCK MANAGEMENT	
TOPIC	ACCEPTANCE AND ISSUANCE OF MATERIALS	
RESPONSIBLE OFFICE	INSTITUTIONAL SERVICES AND DEVELOPMENT DEPARTMENT (ISDD)/HUMAN RESOURCE DEVELOPMENT AND ADMINISTRATION SECTION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Receiving Report (Acceptance of materials for coop use)	Checked by: Head, HRD & Admin.	Noted by: ISDD Manager
CONTROL POINTS		

SUBJECT	STOCK MANAGEMENT	
TOPIC	ACCEPTANCE AND ISSUANCE OF MATERIALS	
RESPONSIBLE OFFICE	INSTITUTIONAL SERVICES AND DEVELOPMENT DEPARTMENT (ISDD)/HUMAN RESOURCE DEVELOPMENT AND ADMINISTRATION SECTION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Receiving Report (Acceptance of materials for coop use)	Reviewed by: Head, Human Resource Development and Administration	Noted by: Institutional Services and Development Department Manager
Inventory Listing of Office Supplies	Head, Human Resource Development and Administration	Institutional Services and Development Department Manager Audited by: Operations System Auditor
Inventory Listing of Materials and Supplies a. Others b. Special Equipment c. Housewiring	Head, Human Resource Development and Administration	Institutional Services and Development Department Manager Audited by: Operations System Auditor
Materials Credit Return Ticket	Head, Human Resource Development and Administration	Institutional Services and Development Department Manager
CONTROL POINTS		

Edited



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	MEMBER SERVICES APPLICATION	
TOPIC	CONNECT ORDER AND SERVICE REQUEST FORM	
RESPONSIBLE OFFICE	INSTITUTIONAL SERVICES AND DEVELOPMENT DEPARTMENT (ISDD) /HUMAN RESOURCE- DEVELOPMENT AND ADMINISTRATION SECTION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
List of Senior Citizen (Renewal/ New Application)	Membership Development and Consumer Services Section	Institutional Services and Development Department Manager
CONTROL POINTS		
1. RA 11552 "Lifeline Rate Subsidy"		
2. RA 9994 "Expanded Senior Citizens Act of 2010"		

Edited



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	ANNUAL GENERAL MEMBERSHIP ASSEMBLY (AGMA)	
TOPIC	DOCUMENTARY COMPLIANCES	
RESPONSIBLE OFFICE	INSTITUTIONAL SERVICES AND DEVELOPMENT DEPARTMENT (ISDD)/MEMBERSHIP DEVELOPMENT & CONSUMER SERVICES (MD & CS)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
LEYECO IV Annual General Membership Assembly Attendance	Reviewed by: Institutional Services and Development Department Manager Checked by: Internal Audit Department Manager	Noted by: General Manager
CONTROL POINTS		
<ol style="list-style-type: none">1. NEA Memorandum No. 2014-019: Guidelines on the Conduct of District Elections for Electric Cooperatives2. Section 12 of Republic Act 10531 and its Implementing Rules and Regulations3. NEA Memorandum No. 2013-028 dated December 23, 2013: RA10531 Implementing Policy, Rules and Guidelines4. Institutional Advisory No. 02 s. 2024 - Policy/Guidelines in the conduct of EC AGMA		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT		
TOPIC		
RESPONSIBLE OFFICE		
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
CONTROL POINTS		

SUBJECT	OPERATION	
TOPIC	SITIO ELECTRIFICATION PROGRAM (SEP) /TYPHOON DAMAGE/ REINVESTMENT FUND FOR SUSTAINABLE CAPITAL EXPENDITURES	
RESPONSIBLE OFFICE	INSTITUTIONAL SERVICES AND DEVELOPMENT DEPARTMENT (ISDD)/MEMBERSHIP DEVELOPMENT & CONSUMER SERVICES (MD & CS)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Certificate of Final Inspection and Acceptance (Housewiring)	---	Institutional Services and Development Department Manager, General Manager, and NEA Representative
Certificate of Completion	---	Institutional Services and Development Department Manager and General Manager
CONTROL POINTS		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	FINANCIAL ASSISTANCE FOR MCOs/IMMEDIATE FAMILY	
TOPIC	BURIAL ASSISTANCE (ELECTROCUTION)	
RESPONSIBLE OFFICE	INSTITUTIONAL SERVICES AND DEVELOPMENT DEPARTMENT (ISDD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Burial Assistance Applications		General Manager
CONTROL POINTS		

Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	FINANCIAL ASSISTANCE FOR MCOs/IMMEDIATE FAMILY	
TOPIC	BURIAL ASSISTANCE (ELECTROCUTION)	
RESPONSIBLE OFFICE	INSTITUTIONAL SERVICES AND DEVELOPMENT DEPARTMENT (ISDD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Request for Burial Assistance	---	General Manager <i>(Subject for Board Approval)</i>
CONTROL POINTS		

ok

Transferred
from OGM

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	FINANCIAL ASSISTANCE FOR MCOs/IMMEDIATE FAMILY	
TOPIC	BURIAL ASSISTANCE (ELECTROCUTION)	
RESPONSIBLE OFFICE	INSTITUTIONAL SERVICES AND DEVELOPMENT DEPARTMENT (ISDD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
CONTROL POINTS		

SUBJECT	OPERATION	
TOPIC	CUSTOMER SERVICE PROGRAM	
RESPONSIBLE OFFICE	INSTITUTIONAL SERVICES AND DEVELOPMENT DEPARTMENT (ISDD)/MEMBERSHIP DEVELOPMENT & CONSUMER SERVICES (MD & CS)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Customer Service Parameters	Institutional Services and Development Department Manager	General Manager
CONTROL POINTS		
1. NEA Memo No. 2019-044 EC Member-Consumer-Owners Program for Empowerment (MCOPE)		

Edited



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	PERSONNEL MANAGEMENT	
TOPIC	EMPLOYEES SALARIES, BENEFITS AND INCENTIVES	
RESPONSIBLE OFFICE	INSTITUTIONAL SERVICES AND DEVELOPMENT DEPARTMENT/HUMAN RESOURCE DEVELOPMENT & ADMINISTRATION SECTION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY

Attachment to Retirement/ Separation Benefits 1. Remaining leave credits, if any 2. Last Pay 3. Loyalty Benefits, if applicable	ISDD Manager	General Manager
Computation of Net Retirement/Separation Pay	Institutional Services and Development Department Manager Audited by: Operations System Auditor	General Manager

Night Shift Premium	Institutional Services and Development Department Manager Audited by: Operations System Auditor	General Manager
---------------------	---	-----------------

ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Overtime Pay (General Fund)	Institutional Services and Development Department Manager Audited by: Operations System Auditor	General Manager
Salary Adjustment Advice	Head, Human Resources Development and Administration	Institutional Services and Development Department Manager
Monthly Summary of SSS, Pag-ibig, Philhealth Contribution	Head, Human Resource Development & Administration	Institutional Services and Development Department Manager Audited by: Operation Systems Auditor
CONTROL POINTS		
1. DOLE Handbook on Workers' Statutory Monetary Benefits 2022 Edition		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	PERSONNEL MANAGEMENT	
TOPIC	EMPLOYEES' BENEFITS AND CLAIMS	
RESPONSIBLE OFFICE	INSTITUTIONAL SERVICES AND DEVELOPMENT DEPARTMENT/HUMAN RESOURCE DEVELOPMENT AND ADMINISTRATIVE SECTION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Reimbursement for Approved SSS sickness and maternity application		General Manager
Certificate of Clearance	All Department Managers, HRD & A, Consumer Accounts, Warehouse, Cashiering, FWLC, LEO	General Manager
Computation of Retirement Pay/Separation Pay for retiring employee		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. DOLE Handbook on Workers' Statutory Monetary Benefits 2022 Edition		

SUBJECT	PERSONNEL MANAGEMENT	
TOPIC	EMPLOYEES' BENEFITS AND CLAIMS	
RESPONSIBLE OFFICE	INSTITUTIONAL SERVICES AND DEVELOPMENT DEPARTMENT/HUMAN RESOURCE DEVELOPMENT AND ADMINISTRATIVE SECTION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Transferred to Common Documents		
Transferred to Common Documents		
Application for Retirement		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. DOLE Handbook on Workers' Statutory Monetary Benefits 2022 Edition		

Drafted**MANUAL OF APPROVALS**

1st Edition – November 2024



SUBJECT	PERSONNEL MANAGEMENT	
TOPIC	EMPLOYEES' BENEFITS, CLAIMS AND LOANS	
RESPONSIBLE OFFICE	INSTITUTIONAL SERVICES AND DEVELOPMENT DEPARTMENT/HUMAN RESOURCE DEVELOPMENT AND ADMINISTRATIVE SECTION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Request for Payment for the Hospitalization of Employee (in excess of Insurance Coverage)	Finance Specialist	General Manager
Loan Applications for PAG-IBIG Fund		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. PAG-IBIG Circular No. 448: Modified Guidelines on the PAG-IBIG Multi-purpose Loan (MPL) Program

Recommended**MANUAL OF APPROVALS**

1st Edition – November 2024



SUBJECT	PERSONNEL MANAGEMENT	
TOPIC	EMPLOYEES' BENEFITS, CLAIMS AND LOANS	
RESPONSIBLE OFFICE	INSTITUTIONAL SERVICES AND DEVELOPMENT DEPARTMENT/HUMAN RESOURCE DEVELOPMENT AND ADMINISTRATIVE SECTION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Request for Payment for the Hospitalization of Employee (in excess of Insurance Coverage)	Institutional Services and Development Department Manager	General Manager
Loan Applications for PAG-IBIG Fund	Head, Human Resource Development & Administration	General Manager
Loan Applications for PAG-IBIG Fund (Online)	---	Head, Human Resource Development & Administration
Loan Applications for Social Security System (Online)	---	Head, Human Resource Development & Administration

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. PAG-IBIG Circular No. 448: Modified Guidelines on the PAG-IBIG Multi-purpose Loan (MPL) Program

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	PERSONNEL MANAGEMENT	
TOPIC	EMPLOYEE RECORDS	
RESPONSIBLE OFFICE	INSTITUTIONAL SERVICES AND DEVELOPMENT DEPARTMENT/HUMAN RESOURCE DEVELOPMENT AND ADMINISTRATIVE SECTION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Request for 201 Record/s by Third Party for Official and Legal Use	ISDD Manager	General Manager
CONTROL POINTS		
1. Republic Act 10173 Data Privacy Act of 2012		
2. NEA Memorandum No. 2013-028: RA 10531 Implementing Policy, Rules and Guidelines dated December 23, 2013		

SUBJECT	PERSONNEL MANAGEMENT	
TOPIC	EMPLOYEE RECORDS	
RESPONSIBLE OFFICE	INSTITUTIONAL SERVICES AND DEVELOPMENT DEPARTMENT/HUMAN RESOURCE DEVELOPMENT AND ADMINISTRATIVE SECTION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Request for 201 Record/s by Third Party for Official and Legal Use	Institutional Services and Development Department Manager	General Manager
CONTROL POINTS		
1. Republic Act 10173 Data Privacy Act of 2012		
2. NEA Memorandum No. 2013-028: RA 10531 Implementing Policy, Rules and Guidelines dated December 23, 2013		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	PERSONNEL MANAGEMENT	
TOPIC	EMPLOYEE RECORDS	
RESPONSIBLE OFFICE	INSTITUTIONAL SERVICES AND DEVELOPMENT DEPARTMENT/HUMAN RESOURCE DEVELOPMENT AND ADMINISTRATIVE SECTION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Plantilla of Personnel (Monthly Report)		
Trainings & Seminars Attended (Monthly Report)		
CONTROL POINTS		
1. Republic Act 10173 Data Privacy Act of 2012		
2. NEA Memorandum No. 2013-028: RA 10531 Implementing Policy, Rules and Guidelines dated December 23, 2013		

SUBJECT	PERSONNEL MANAGEMENT	
TOPIC	EMPLOYEE RECORDS	
RESPONSIBLE OFFICE	INSTITUTIONAL SERVICES AND DEVELOPMENT DEPARTMENT/HUMAN RESOURCE DEVELOPMENT AND ADMINISTRATIVE SECTION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Plantilla of Personnel (Monthly Report)	Institutional Services and Development Department Manager	General Manager
List of Trainings and Seminars Attended	Institutional Services and Development Department Manager	General Manager
CONTROL POINTS		
1. Republic Act 10173 Data Privacy Act of 2012		
2. NEA Memorandum No. 2013-028: RA 10531 Implementing Policy, Rules and Guidelines dated December 23, 2013		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	PERSONNEL MANAGEMENT	
TOPIC	PERSONNEL PLACEMENT	
RESPONSIBLE OFFICE	INSTITUTIONAL SERVICES AND DEVELOPMENT DEPARTMENT/HUMAN RESOURCE DEVELOPMENT AND ADMINISTRATIVE SECTION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Job Vacancy Posting		General Manager
Contract for Employment (Casual and Probationary)		General Manager
Certificate of Employment		General Manager
CONTROL POINTS		
Policy No. 135: Revised Hiring Policy as Amended		
Board Resolution No. 2021- 132: To amend Leyeco IV Policy No. 135		

SUBJECT	PERSONNEL MANAGEMENT	
TOPIC	PERSONNEL PLACEMENT	
RESPONSIBLE OFFICE	INSTITUTIONAL SERVICES AND DEVELOPMENT DEPARTMENT/HUMAN RESOURCE DEVELOPMENT AND ADMINISTRATIVE SECTION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Notice of Hiring	Institutional Services and Development Department Manager	General Manager
Letter of Appointment (Section Heads and below)	Initiated by: Institutional Services and Development Department Manager	General Manager
Certificate of Employment	---	Head, Human Resource Development & Administration
CONTROL POINTS		
1. Policy No. 135: Revised Hiring Policy as Amended		
2. Board Resolution No. 2021- 132: To amend Leyeco IV Policy No. 135		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	PERSONNEL MANAGEMENT	
TOPIC	DISCIPLINARY ACTION	
RESPONSIBLE OFFICE	INSTITUTIONAL SERVICES AND DEVELOPMENT DEPARTMENT/HUMAN RESOURCE DEVELOPMENT AND ADMINISTRATIVE SECTION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Office Memo for Employee's Suspension		General Manager
CONTROL POINTS		

SUBJECT	PERSONNEL MANAGEMENT	
TOPIC	DISCIPLINARY ACTION	
RESPONSIBLE OFFICE	INSTITUTIONAL SERVICES AND DEVELOPMENT DEPARTMENT/HUMAN RESOURCE DEVELOPMENT AND ADMINISTRATIVE SECTION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Office Memo for Employee's Suspension	Institutional Services and Development Department Manager and Concerned Department Manager	General Manager
CONTROL POINTS		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT		
TOPIC		
RESPONSIBLE OFFICE		
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
CONTROL POINTS		

SUBJECT	PERSONNEL MANAGEMENT	
TOPIC	PERSONNEL PLACEMENT	
RESPONSIBLE OFFICE	INSTITUTIONAL SERVICES AND DEVELOPMENT DEPARTMENT/HUMAN RESOURCE DEVELOPMENT AND ADMINISTRATIVE SECTION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Transferred to Common		
Results and ranking of Applicants	Hiring Committee	General Manager
Certification of Appreciation and Participation	---	General Manager and Board President
CONTROL POINTS		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT		
TOPIC		
RESPONSIBLE OFFICE		
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
CONTROL POINTS		

Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	DOLE REPORTORIAL REQUIREMENTS	
TOPIC	DOCUMENTATIONS	
RESPONSIBLE OFFICE	INSTITUTIONAL SERVICES AND DEVELOPMENT DEPARTMENT/HUMAN RESOURCE DEVELOPMENT AND ADMINISTRATIVE SECTION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
	Initiated by: Head, Human Resources Development and Administration and Institutional Services and Development Department Manager	General Manager
CONTROL POINTS		
DOLE Department Order No. 198-18: Occupational Safety and Health Standards Republic Act No. 11058: An Act Strengthening Compliance with Occupational Safety and Providing Penalties for Violations thereof		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT		
TOPIC		
RESPONSIBLE OFFICE		
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
CONTROL POINTS		

SUBJECT	SUPPORTING DOCUMENTS FOR ANNUAL REPORT	
TOPIC	LIST OF PERSONNEL	
RESPONSIBLE OFFICE	INSTITUTIONAL SERVICES AND DEVELOPMENT DEPARTMENT/HUMAN RESOURCE DEVELOPMENT & ADMINISTRATION SECTION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
List of Personnel as of December _____	Head, Human Resource Development & Administration	Institutional Services and Development Department Manager
CONTROL POINTS		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT		
TOPIC		
RESPONSIBLE OFFICE		
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
CONTROL POINTS		

SUBJECT	SUPPORTING DOCUMENTS FOR ANNUAL REPORT	
TOPIC	PERSONAL ACCIDENT STATISTICS	
RESPONSIBLE OFFICE	INSTITUTIONAL SERVICES AND DEVELOPMENT DEPARTMENT/HUMAN RESOURCE DEVELOPMENT & ADMINISTRATION SECTION	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Personal Accident Statistics	Head, Human Resource Development & Administration	Institutional Services and Development Department Manager
CONTROL POINTS		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	OPERATION	
TOPIC	TECHNICAL REPORTS	
RESPONSIBLE OFFICE	TECHNICAL SERVICES DEPARTMENT (TSD) AND CORPORATE DEPARTMENT	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Monthly Accomplishment Report	Noted by: TSD Manager	General Manager
Monthly Interruption Report	Noted by: TSD Manager	General Manager
Monthly Accomplishment Report (Turn-on New Connection/Change Meter)	Verified by: TSD Manager	General Manager
CONTROL POINTS		
1. NEA Memorandum No. 2023-21 NEA Overall Performance Standards. 2. Resolution No. 02, Series of 2018 (Philippine Distribution Code 2017 Edition)		

SUBJECT	OPERATION	
TOPIC	TECHNICAL REPORTS	
RESPONSIBLE OFFICE	TECHNICAL SERVICES DEPARTMENT (TSD) AND CORPORATE DEPARTMENT	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Monthly Accomplishment Report (Metering/ System Operation, Maintenance & Substation/ Area Operation and Substation) - Service Memorandum - Transfer Turn- On Connection - New Turn- On Connection - Reconnection Delinquent - Voluntary Disconnection/ Turn- off - Voluntary Reconnection - Change Meter - Other Activities	Technical Services Department Manager	General Manager
Monthly Interruption Report	Technical Services Department Manager	General Manager
Monthly Substation Operation Report Head, System Operation, Maintenance and Substation/ Head, Area Operation and Substation	Technical Services Department Manager	General Manager
Monthly Accomplishment Report (Turn-on New Connection/Change Meter)	Technical Services Department Manager	General Manager
CONTROL POINTS		
1. NEA Memorandum No. 2023-21 NEA Overall Performance Standards. 2. Resolution No. 02, Series of 2018 (Philippine Distribution Code 2017 Edition)		

Page 52

Page 52

ok

addtl (for deletion during wrap up)

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



Recommended



MANUAL OF APPROVALS

1st Edition – November 2024

SUBJECT	OPERATION	
TOPIC	TECHNICAL REPORTS	
RESPONSIBLE OFFICE	TECHNICAL SERVICES DEPARTMENT (TSD) AND CORPORATE PLANNING DEPARTMENT	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Meter Calibration Report	TSD Manager	General Manager
Staking Sheets (Relocation of Pole/Installation of Service Pole/Upgrading of Distribution Lines/Line Extension)	Checked by: TSD Manager	General Manager
a. As-Built		
Project Implementation and Request for Manpower (Agency)	TSD Manager	General Manager
Certificate of Project Completion and Clearance for Energization	TSD Manager	General Manager
CONTROL POINTS		
1. IRR of RA 10531 or the National Electrification Administration Reform Act of 2013. 2. Philippine Distribution.		

SUBJECT	OPERATION	
TOPIC	TECHNICAL REPORTS	
RESPONSIBLE OFFICE	TECHNICAL SERVICES DEPARTMENT (TSD) AND CORPORATE PLANNING DEPARTMENT	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Watthour Meter Pre-Installation Test	Technical Services Department Manager	General Manager
As Built Bill of Materials and Cost Estimates for Construction of Open Secondary Line Extension Project at Relocation Site	Project Implementation Officer	Technical Services Department Manager
Project Implementation and Request for Manpower (Agency)	Technical Services Department Manager Verified by: Human Resource Development and Administration Head	General Manager
Certificate of Project Completion and Clearance for Energization	Technical Services Department Manager Verified by: Technical Auditor	General Manager
Proposed Project Construction (Line Rerouting Project)	Project Implementation Officer	Technical Services Department Manager
Bill of Materials and Cost Estimates (Line Re-routing)	Technical Services Department Manager	General Manager
CONTROL POINTS		
1. IRR of RA 10531 or the National Electrification Administration Reform Act of 2013. 2. Philippine Distribution.		

Edited



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	OPERATION	
TOPIC	TECHNICAL REPORTS	
RESPONSIBLE OFFICE	TECHNICAL SERVICES DEPARTMENT (TSD) AND CORPORATE PLANNING DEPARTMENT	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
As Built Bill of Materials and Cost Estimates (Line Re-routing)	Technical Services Department Manager	General Manager
As Built Staking Sheets (Distribution Line Expansion Project)	Technical Services Department Manager Verified by: Technical Auditor	General Manager
CONTROL POINTS		
<ol style="list-style-type: none">1. ERC Resolution No. 12 series 2009: Article VI2. EPIRA Law or RA No. 9136		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	OPERATION	
TOPIC	REPORTORIAL REQUIREMENTS	
RESPONSIBLE OFFICE	TECHNICAL SERVICES DEPARTMENT (TSD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
In Service Testing of kwh meters (ERC Reso 12 series 2009: Article VI)	TSD Manager	Noted by: General Manager
a. In Service Testing Plan	TSD Manager	Noted by: General Manager
b. In service Meters Statistical Sampling Program	TSD Manager	Noted by: General Manager
CONTROL POINTS		
1. ERC Resolution No. 12 series 2009: Article VI 2. EPIRA Law or RA No. 9136		

SUBJECT	OPERATION	
TOPIC	REPORTORIAL REQUIREMENTS	
RESPONSIBLE OFFICE	TECHNICAL SERVICES DEPARTMENT (TSD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
In Service Testing of kwh meters (ERC Reso 12 series 2009: Article VI)		
a. Test Report	Technical Services Department Manager	General Manager
b. Sampling Testing for the Year		
CONTROL POINTS		
1. ERC Resolution No. 12 series 2009: Article VI 2. EPIRA Law or RA No. 9136		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	OPERATION	
TOPIC	REPORTORIAL REQUIREMENTS	
RESPONSIBLE OFFICE	TECHNICAL SERVICES DEPARTMENT (TSD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Voltage Variation Report Annually		Approved/Submitted by: General Manager
Substation Data for NEA		General Manager
CONTROL POINTS		
1. Philippine Distribution Code 2017 Edition (Resolution No. 02- Series of 2018).		

SUBJECT	OPERATION	
TOPIC	REPORTORIAL REQUIREMENTS	
RESPONSIBLE OFFICE	TECHNICAL SERVICES DEPARTMENT (TSD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Voltage Variation Report Annually	Technical Services Department Manager	Approved/Submitted by: General Manager
Substation Data for NEA	Technical Services Department Manager	General Manager
CONTROL POINTS		
1. Philippine Distribution Code 2017 Edition (Resolution No. 02- Series of 2018).		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	OPERATION	
TOPIC	REPORTORIAL REQUIREMENTS	
RESPONSIBLE OFFICE	TECHNICAL SERVICES DEPARTMENT (TSD) FINANCE SERVICES DEPARTMENT (FSD) OFFICE OF THE GENERAL MANAGER (OGM)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
ERC Reportorial Requirement 10.2 and 10.3 (ERC Reso 12 series 2009: Article X) 10.2 Reportorial Requirement for Meter Shop	TSD Manager	General Manager
CONTROL POINTS		
1. ERC Resolution No. 12, series of 2009 re: A Resolution Adopting the Rules and Procedures for the Test and Maintenance of Electric Meters of Distribution Utilities.		

Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	OPERATION	
TOPIC	REPORTORIAL REQUIREMENTS	
RESPONSIBLE OFFICE	TECHNICAL SERVICES DEPARTMENT (TSD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
ERC Reportorial Requirement 10.2 and 10.3 (ERC Reso 12 series 2009: Article X) 10.2 Reportorial Requirement for Meter Shop	Technical Services Department Manager	General Manager
CONTROL POINTS		
1. ERC Resolution No. 12, series of 2009 re: A Resolution Adopting the Rules and Procedures for the Test and Maintenance of Electric Meters of Distribution Utilities.		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	OPERATION	
TOPIC	SITIO ELECTRIFICATION PROGRAM (SEP) /TYPHOON DAMAGE/ REINVESTMENT FUND FOR SUSTAINABLE CAPITAL EXPENDITURES	
RESPONSIBLE OFFICE	TECHNICAL SERVICES DEPARTMENT (TSD) FINANCE SERVICES DEPARTMENT (FSD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Certificate of Completion of Completed Projects		General Manager
Certificate of Energization		General Manager
Completed Project Inspection Report: a. SEP b. Typhoon and Other Calamities c. Consumers Payment	----	General Manager
CONTROL POINTS		
1. IRR of RA 10531 or the National Electrification Administration Reform Act of 2013.		

SUBJECT	OPERATION	
TOPIC	SITIO ELECTRIFICATION PROGRAM (SEP) /TYPHOON DAMAGE/ REINVESTMENT FUND FOR SUSTAINABLE CAPITAL EXPENDITURES	
RESPONSIBLE OFFICE	TECHNICAL SERVICES DEPARTMENT (TSD) FINANCE SERVICES DEPARTMENT (FSD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Certificate of Completion	---	Technical Services Department Manager and General Manager
Certificate of Energization	Initiated by: Technical Services Department Manager	Barangay Captain and General Manager
Completed Project Inspection Report: a. SEP b. Typhoon and Other Calamities c. Consumers Payment	---	General Manager
CONTROL POINTS		
1. IRR of RA 10531 or the National Electrification Administration Reform Act of 2013.		
2. NEA Memorandum No. 2023-34 -Policy Guidelines on the Release, Project Implementation and Liquidation of Calamity Grants to Electric Cooperatives Funded by ECERF/NDRRMF/QRF and Other Calamity-Related Fund Projects		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	OPERATION	
TOPIC	SITIO ELECTRIFICATION PROGRAM (SEP) /TYPHOON DAMAGE/ REINVESTMENT FUND FOR SUSTAINABLE CAPITAL EXPENDITURES	
RESPONSIBLE OFFICE	TECHNICAL SERVICES DEPARTMENT (TSD) FINANCE SERVICES DEPARTMENT	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Certificate of Completion of Completed Projects		General Manager
Certificate of Final Inspection and Acceptance		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)		

Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	OPERATION	
TOPIC	SITIO ELECTRIFICATION PROGRAM (SEP) /TYPHOON DAMAGE/ REINVESTMENT FUND FOR SUSTAINABLE CAPITAL EXPENDITURES	
RESPONSIBLE OFFICE	TECHNICAL SERVICES DEPARTMENT (TSD) FINANCE SERVICES DEPARTMENT	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Certificate of Final Inspection and Acceptance	For Deletion	---
Certificate of Final Inspection and Acceptance	---	Technical Services Department Manager, General Manager, and NEA Representative
CONTROL POINTS		
1. IRR of RA 10531 or the National Electrification Administration Reform Act of 2013. 2. Distribution Service and Open Assess Rules (DSOAR)		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT		
TOPIC		
RESPONSIBLE OFFICE		
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
CONTROL POINTS		

Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	TRANSPORTATION EQUIPMENT	
TOPIC	REPAIR AND MAINTENANCE OF VEHICLE	
RESPONSIBLE OFFICE	TECHNICAL SERVICES DEPARTMENT (TSD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Inventory of Boom Truck and Utility Vehicle	Motorpool Officer	Technical Services Department Manager
Periodic Maintenance Schedule Table (Per Vehicle)	Motorpool Officer	Technical Services Department Manager
CONTROL POINTS		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT		
TOPIC		
RESPONSIBLE OFFICE		
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
CONTROL POINTS		
1. NEA-DPWH Joint Circular		

Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	REPORTORIAL COMPLIANCE- GOVERNMENT SUBSIDIZED PROJECT	
TOPIC	POLE RELOCATION (NEA-DPWH)	
RESPONSIBLE OFFICE	TECHNICAL SERVICES DEPARTMENT (TSD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Certificate of Joint Inspection	Initiated by: Technical Services Department Manager	General Manager and DPWH Engineer
Certificate of Final Joint Survey	Head, System Operation, Maintenance and Substation or Head, Area Operation and Substation	Technical Services Department Manager, Technical Auditor, and DPWH Representative
Pole Relocation Status Report	Head, System Operation, Maintenance and Substation or Head, Area Operation and Substation	Technical Services Department Manager Noted by: General Manager
CONTROL POINTS		
1. NEA-DPWH Joint Circular		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT		
TOPIC		
RESPONSIBLE OFFICE		
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
CONTROL POINTS		

SUBJECT	OPERATION	
TOPIC	TRANSFORMER INSTALLATION/RELOCATION OF POLE AND ASSOCIATED MATERIALS	
RESPONSIBLE OFFICE	TECHNICAL SERVICES DEPARTMENT (TSD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
List of Materials (for sole user of transformer)	Head, Metering Section	Technical Services Department Manager
Distribution Transformer Test Report	Head, Metering Section	Technical Services Department Witnessed by: Owner/ Representative
CONTROL POINTS		

Edited



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	OPERATION	
TOPIC	MAINTENANCE AND MANPOWER SCHEDULING	
RESPONSIBLE OFFICE	TECHNICAL SERVICES DEPARTMENT (TSD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Line/ Substation Interruption Request	Technical Services Department Manager	General Manager
Daily Power Interruption Monitor/Situationer	Head, System Operation, Maintenance and Substation/ Head, Area Operation and Substation	Technical Services Department Manager
Monthly Distribution Line Maintenance Work Schedule	Technical Services Department Manager	General Manager
Quarterly Line and Substation Preventive Maintenance Inspection Schedule	Head, System Operation, Maintenance and Substation/ Head, Area Operation and Substation	Noted by: Technical Services Department Manager
Substation Tender Working Schedule	Technical Services Department Manager	General Manager
Semi-annual BAPA Mother Meter Testing	Head, Metering Section	Technical Services Department Manager
Application for Night Shift Differential	Head, System Operation, Maintenance and Substation/ Head, Area Operation and Substation	Technical Services Department Manager
CONTROL POINTS		
<p>Philippine Grid Code Chapter 7.5 - Grid Operating and Maintenance Programs Chapter 7.8 - Safety Coordination Chapter 7.9 - System Test Philippine Distribution Code 2017 Edition Chapter 6.4 - Distribution Operations Communications, Notices & Reports Chapter 6.5 - Distribution Maintenance Program</p>		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	COMPLIANCES	
TOPIC	REPORTORIAL REQUIREMENTS	
RESPONSIBLE OFFICE	CORPORATE PLANNING DEPARTMENT (CPD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
High Voltage Customers 12-Month Historical Demand Monitoring	Checked by: Corporate Planning Department (CPD) Manager	General Manager
DU Form 2 - Customer Information (MSP Forms)	Checked by: Corporate Planning Department (CPD) Manager	General Manager
DU Form 3 - Metering Installation Compliance Report for Contestable Customers (MSP Forms)	Checked by: Corporate Planning Department (CPD) Manager	Certified True & Correct: General Manager
NSP Reportorial Form 1 - Network Service Providers Monthly Customer Information Report	Checked by: Corporate Planning Department (CPD) Manager	General Manager
CONTROL POINTS		
1. Resolution No.12, Series of 2020 -Resolution Prescribing the Timeline for the Implementation of Retail Competition and Open Access (RCOA) 2. Resolution No. 06, Series of 2019, A Resolution Adopting the Amendments to the Rules Enabling the Net-Metering Program for Renewable Energy 3. Resolution No. 05, Series of 2020 Annex A – Clarifications on the Amended Net Metering Rules		

SUBJECT	COMPLIANCES	
TOPIC	REPORTORIAL REQUIREMENTS	
RESPONSIBLE OFFICE	CORPORATE PLANNING DEPARTMENT (CPD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
High Voltage Customers 12-Month Historical Demand Monitoring	Corporate Planning Department Manager	General Manager
DU Form 2 - Customer Information (MSP Forms)	Corporate Planning Department Manager	Certified True & Correct: General Manager
DU Form 3 - Metering Installation Compliance Report for Contestable Customers (MSP Forms)	Corporate Planning Department Manager	Certified True & Correct: General Manager
NSP Reportorial Form 1 - Network Service Providers Monthly Customer Information and Metering Compliance Report	Corporate Planning Department Manager	General Manager
CONTROL POINTS		
1. ERC Resolution No.12, Series of 2020 -Resolution Prescribing the Timeline for the Implementation of Retail Competition and Open Access (RCOA) 2. ERC Resolution No. 06, Series of 2019, A Resolution Adopting the Amendments to the Rules Enabling the Net-Metering Program for Renewable Energy 3. ERC Resolution No. 05, Series of 2020 Annex A – Clarifications on the Amended Net Metering Rules		

Drafted**MANUAL OF APPROVALS**1st Edition – November 2024Recommended**MANUAL OF APPROVALS**1st Edition – November 2024

SUBJECT	COMPLIANCES	
TOPIC	REPORTORIAL REQUIREMENTS	
RESPONSIBLE OFFICE	CORPORATE PLANNING DEPARTMENT (CPD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Distribution Reliability Report	Checked by: Corporate Planning Department (CPD) Manager	Approved by: General Manager
Monthly Operations Report (MOR) / Other Technical Data	Checked by: Corporate Planning Department (CPD) Manager	Approved by: General Manager
Net Metering Compliance Report (Annex A-3)	Checked by: Corporate Planning Department (CPD) Manager	Approved by: General Manager
Segregated System Loss Report	Checked by: Corporate Planning Department (CPD) Manager	General Manager
Annex C-3 Annual Energy Summary & Relevant Network Parameters (Annual Reportorial Requirement)	Checked by: Corporate Planning Department (CPD) Manager	General Manager

CONTROL POINTS

1. Resolution No.12 Series of 2006 - A resolution adopting the guidelines for the monitoring of reliability standards for distribution utilities
2. Resolution No.01 Series of 2013 - Resolution Adopting the Distribution Management Committee (DMC) Reliability Indices Standards for On-Grid Electric Cooperatives
3. Resolution No. 09 Series of 2013 - A Resolution Adopting The Rules Enabling The Net Metering Program For Renewable Energy
4. Resolution No. 06, Series of 2019, A Resolution Adopting the Amendments to the Rules Enabling the Net-Metering Program for Renewable Energy
5. Resolution No. 05, Series of 2020 Annex A – Clarifications on the Amended Net Metering Rules
6. ERC Resolution No. 10 Series of 2018 - A Resolution Clarifying the System Loss Calculation and Providing the Effectivity of the Rules for Setting the Distribution System Loss Cap.

SUBJECT	COMPLIANCES	
TOPIC	REPORTORIAL REQUIREMENTS	
RESPONSIBLE OFFICE	CORPORATE PLANNING DEPARTMENT (CPD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Distribution Reliability Report <i>(Monthly/Quarterly)</i>	Corporate Planning Department Manager <i>Conformed by: Technical Services Department Manager</i>	General Manager
Monthly Operations Report (MOR) / Other Technical Data	Corporate Planning Department Manager <i>Conformed by: Technical Services Department Manager</i>	General Manager
Net Metering Compliance Report (Annex A-3) <i>(Monthly)</i>	Corporate Planning Department Manager	General Manager
Segregated System Loss Report	Corporate Planning Department Manager	General Manager
Annex C-3 Annual Summary of Energy Quantities & Relevant Network Parameters (Annually)	Corporate Planning Department Manager	General Manager

CONTROL POINTS

1. **ERC** Resolution No.12 Series of 2006 - A resolution adopting the guidelines for the monitoring of reliability standards for distribution utilities
2. **ERC** Resolution No.01 Series of 2013 - Resolution Adopting the Distribution Management Committee (DMC) Reliability Indices Standards for On-Grid Electric Cooperatives
3. **ERC** Resolution No. 09 Series of 2013 - A Resolution Adopting The Rules Enabling The Net Metering Program For Renewable Energy
4. **ERC** Resolution No. 06, Series of 2019, A Resolution Adopting the Amendments to the Rules Enabling the Net-Metering Program for Renewable Energy
5. **ERC** Resolution No. 05, Series of 2020 Annex A – Clarifications on the Amended Net Metering Rules
6. ERC Resolution No. 10 Series of 2018 - A Resolution Clarifying the System Loss Calculation and Providing the Effectivity of the Rules for Setting the Distribution System Loss Cap.

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	COMPLIANCES	
TOPIC	REPORTORIAL REQUIREMENTS	
RESPONSIBLE OFFICE	CORPORATE PLANNING DEPARTMENT (CPD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
NGCP Annual Standard Planning Data form Load Customers		Reviewed and Approved by: General Manager
Distributor's Compliance Report To The Philippine Distribution Code		Certified by (Notarized): General Manager
Distributor's Compliance Report To The Philippine Grid Code		Certified by (Notarized): General Manager
Vulnerability Risk Assessment (VRA), Emergency Restoration Plan (ERP), Resiliency Compliance Plan (RCP)		Approved by: General Manager & BOD President
CONTROL POINTS		
1. Resolution No. 02, Series of 2018 (Philippine Distribution Code 2017 Edition). 2. Resolution No. 03, Series of 2018 (Assigning the PGC Compliance Monitoring and Assessment of DUs to the DMC). 3. NEA Memorandum 2024-03 - Submission of 2024 Vulnerability and Risk Assessment (VRA), Mitigation Plan (MP), Emergency Response Plan (ERP) and Resiliency Compliance Plan (RCP) of electric cooperatives		

SUBJECT	COMPLIANCES	
TOPIC	REPORTORIAL REQUIREMENTS	
RESPONSIBLE OFFICE	CORPORATE PLANNING DEPARTMENT (CPD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
NGCP Annual Standard Planning Data form Load Customers		
-Annual Peak Demand (kW) and Energy Consumption (kWh) Forecast	Corporate Planning Department Manager	Reviewed and Approved by: General Manager
-Actual and Forecast Monthly Peak Demand (kW) and Energy Consumption (kWh) per Metering/Delivery Point Sourced from the Grid	Corporate Planning Department Manager	Reviewed and Approved by: General Manager
-Annual Peak Demand (kW) and Total Energy Consumption (kWh) Forecast per Metering/Delivery Point Sourced from the Grid	Corporate Planning Department Manager	Reviewed and Approved by: General Manager
-Actual Peak Demand (kW) in Peak Month	Corporate Planning Department Manager	Reviewed and Approved by: General Manager
-Actual Peak Demand (kW) in Off-Peak Month	Corporate Planning Department Manager	Reviewed and Approved by: General Manager
-Forecasted Peak Demand (kW) in Off-Peak Month	Corporate Planning Department Manager	Reviewed and Approved by: General Manager
-Forecasted Peak Demand (kW) in Peak Month	Corporate Planning Department Manager	Reviewed and Approved by: General Manager
Distributor's Compliance Report To The Philippine Distribution Code	Initiated by: Corporate Planning Department Manager	Certified by (Notarized): General Manager
Distributor's Compliance Report To The Philippine Grid Code	Initiated by: Corporate Planning Department Manager	Certified by (Notarized): General Manager
Vulnerability Risk Assessment (VRA), Emergency Restoration Plan (ERP), Resiliency Compliance Plan (RCP)	Corporate Planning Department Manager	General Manager <i>(Subject for Board Approval)</i>
CONTROL POINTS		
1. ERC Resolution No. 02, Series of 2018 (Philippine Distribution Code 2017 Edition). 2. ERC Resolution No. 03, Series of 2018 (Assigning the PGC Compliance Monitoring and Assessment of DUs to the DMC). 3. NEA Memorandum 2024-03 - Submission of 2024 Vulnerability and Risk Assessment (VRA), Mitigation Plan (MP), Emergency Response Plan (ERP) and Resiliency Compliance Plan (RCP) of electric cooperatives		

Drafted**MANUAL OF APPROVALS**1st Edition – November 2024Recommended**MANUAL OF APPROVALS**1st Edition – November 2024

SUBJECT	COMPLIANCES	
TOPIC	REPORTORIAL REQUIREMENTS	
RESPONSIBLE OFFICE	CORPORATE PLANNING DEPARTMENT (CPD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Distribution Development Plan (DDP)		Approved by: General Manager & BOD President
Power Supply Procurement Plan (PSPP)		Approved by: General Manager & BOD President
Renewable Portfolio Standard (RPS) Compliance Report	Checked by: Corporate Planning Department (CPD) Manager	Approved by: General Manager & BOD President
e-ICPM (5-Year Workplan)		Approved by: General Manager & BOD President
Capital Expenditure Plan (5-Year Workplan)		Approved by: General Manager & BODs
CONTROL POINTS		
1. R.A. No. 10531 - National Electrification Administration Decree 2. DOE Department Circular No. DC2017-12-0015 - Promulgating the Rules and Guidelines Governing the Establishment of the Renewable Portfolio Standards for On-grid Areas (RPS On-Grid Rules) 3. ERC Resolution No. 26, S2009 - Resolution Amending the Rules for Approval of Regulated Entities' Capital Expenditure Projects.		

SUBJECT	COMPLIANCES	
TOPIC	REPORTORIAL REQUIREMENTS	
RESPONSIBLE OFFICE	CORPORATE PLANNING DEPARTMENT (CPD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Distribution Development Plan (DDP)	Corporate Planning Department Manager	General Manager <i>(Subject for Board Approval)</i>
Power Supply Procurement Plan (PSPP)	Corporate Planning Department Manager	General Manager <i>(Subject for Board Approval)</i>
Renewable Portfolio Standard (RPS) Requirement and Compliance Report	Corporate Planning Department Manager	General Manager <i>(Subject for Board Approval)</i>
e-ICPM (5-Year Workplan)	Concerned Department Managers	General Manager <i>(Subject for Board Approval)</i>
Capital Expenditure Plan (5-Year Workplan)	Corporate Planning Department Manager	General Manager <i>(Subject for Board Approval)</i>
CONTROL POINTS		
1. R.A. No. 10531 - National Electrification Administration Decree 2. DOE Department Circular No. DC2017-12-0015 - Promulgating the Rules and Guidelines Governing the Establishment of the Renewable Portfolio Standards for On-grid Areas (RPS On-Grid Rules) 3. ERC Resolution No. 26, S2009 - Resolution Amending the Rules for Approval of Regulated Entities' Capital Expenditure Projects.		

Edited



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	OPERATION	
TOPIC	PROJECT PREPARATION (AS-PLAN)	
RESPONSIBLE OFFICE	CORPORATE PLANNING DEPARTMENT (CPD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Staking Sheets (Relocation of Pole/Installation of Service Pole/Upgrading of Distribution Lines/Line Extension/ Line Re-routing) a. As-Plan	Corporate Planning Department Manager	General Manager
Bill of Materials (Relocation of Pole/Installation of Service Pole/Upgrading of Distribution Lines/Line Extension) / Line Re-routing a. As-Plan	Corporate Planning Department Manager	General Manager
CONTROL POINTS		
<ol style="list-style-type: none">IRR of RA 10531 or the National Electrification Administration Reform Act of 2013.Resolution No. 02, Series of 2018 (Philippine Distribution Code 2017 Edition).		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	OPERATION	
TOPIC	SITIO ELECTRIFICATION PROGRAM (SEP) / TYPHOON DAMAGE / CONSUMER'S REQUEST	
RESPONSIBLE OFFICE	CORPORATE PLANNING DEPARTMENT (CPD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Staking Sheets a. As-Plan	Checked by: Corporate Planning Department (CPD) Manager	General Manager
Bill of Materials a. Sitio Electrification Program (SEP) b. Consumer's Request c. Typhoon and Other Calamities	Checked by: Corporate Planning Department (CPD) 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)		

SUBJECT	OPERATION	
TOPIC	SITIO ELECTRIFICATION PROGRAM (SEP) / TYPHOON DAMAGE / CONSUMER'S REQUEST	
RESPONSIBLE OFFICE	CORPORATE PLANNING DEPARTMENT (CPD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Staking Sheets a. As-Plan	Corporate Planning Department Manager	General Manager
Bill of Materials a. Sitio Electrification Program (SEP) b. Consumer's Request c. Typhoon and Other Calamities	Corporate Planning 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)		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



Recommended



MANUAL OF APPROVALS

1st Edition – November 2022



SUBJECT	OPERATION	
TOPIC	SUPPORTING DOCUMENTS TO REPORTORIAL REQUIREMENTS	
RESPONSIBLE OFFICE	CORPORATE PLANNING DEPARTMENT (CPD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Calculation of Coincidental Peak (CP) and Non Coincidental Peak Demand	Head, Distribution System Planning	Corporate Planning Department Manager
Segregated Systems Loss for Rates	Head, Distribution System Planning	Corporate Planning Department Manager
Monthly Statistical Report (MFSR Technical Data)	Head, Distribution System Planning	Corporate Planning Department Manager
Annual Report: Technical Information - System Configuration	Head, Distribution System Planning	Corporate Planning Department Manager
- Distribution System Data	Head, Distribution System Planning	Corporate Planning Department Manager
- Distribution System Losses	Head, Distribution System Planning	Corporate Planning Department Manager
- Service Interruptions	Head, Distribution System Planning	Corporate Planning Department Manager
Technical Profile	Corporate Planning Department Manager	General Manager

CONTROL POINTS

- ERC Resolution No. 10 Series of 2018 - A Resolution Clarifying the System Loss Calculation and Providing the Effectivity of the Rules for Setting the Distribution System Loss Cap.

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT		
TOPIC		
RESPONSIBLE OFFICE		
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
CONTROL POINTS		

SUBJECT	OPERATION	
TOPIC	ENERGY TRADING OPERATION	
RESPONSIBLE OFFICE	CORPORATE PLANNING DEPARTMENT (CPD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
System Data	Corporate Planning Department Manager	General Manager
WESM Accomplishment Report - WESM Monthly Operations Accomplishment Report (Preliminary Settlement Report)	Corporate Planning Department Manager	General Manager
- WESM Monthly Operations Accomplishment Report (Final Settlement Report)	Corporate Planning Department Manager	General Manager
- Monthly Energy (kWh) Purchased & SSLA Report	Corporate Planning Department Manager	General Manager
High Voltage Customers 12-Month Historical Demand Monitoring	Corporate Planning Department Manager	General Manager
WCO Form 3.A Certification of Submission of the WCOAR	---	WESM Compliance Officer
CONTROL POINTS		

Edited



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	OPERATION	
TOPIC	IT CONCERNS	
RESPONSIBLE OFFICE	CORPORATE PLANNING DEPARTMENT (CPD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Software Development / Update Job Order (Request for Software Development)	Head, Distribution System-Planning	Corporate Planning Department Manager
Software Development Annual Report (List of LEYECO IV Software Development Solutions)	Corporate Planning Department Manager	General Manager <i>(Subject for Board Approval)</i>
Inventory of IT and Communication Equipment	Corporate Planning Department Manager	General Manager
Vulnerability Risk Assessment Table E2: Non-Network Assets: Computer and IT Network	Head, Distribution System-Planning-IT Specialist-Hardware	Corporate Planning Department Manager
Vulnerability Risk Assessment Table E3: Non-Network Assets: Telecommunications	Head, Distribution System-Planning-IT Specialist-Hardware	Corporate Planning Department Manager
Vulnerability Risk Assessment Table E6: Non-Network Assets: Business System	Head, Distribution System-Planning-Senior IT Specialist	Corporate Planning Department Manager
CONTROL POINTS		
1. NEA Memorandum 2024-03 - Submission of 2024 Vulnerability and Risk Assessment (VRA), Mitigation Plan (MP), Emergency Response Plan (ERP) and Resiliency Compliance Plan (RCP) of		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT		
TOPIC		
RESPONSIBLE OFFICE		
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
CONTROL POINTS		

Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	OPERATION	
TOPIC	IT CONCERNS	
RESPONSIBLE OFFICE	CORPORATE PLANNING DEPARTMENT (CPD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Technical Highlights for LEYECO IV Annual Report	Corporate Planning Department Manager	General Manager
CorPlan Highlights for LEYECO IV Annual Report	Corporate Planning Department Manager	General Manager
LGU Planning Data (Upon Request)	Corporate Planning Department Manager	General Manager
CONTROL POINTS		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	AUDIT REPORTS	
TOPIC	INTERNAL AUDIT MATTERS	
RESPONSIBLE OFFICE	INTERNAL AUDIT DEPARTMENT (IAD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Surprise Cash Count Report – Main Office & Sub-office Tellers, Cashiers, Petty Cash & Revolving Fund Custodian		Internal Audit Department Manager Noted by: General Manager
Bank Reconciliation Report		Internal Audit Department Manager Noted by: General Manager
Consumer Accounts Receivable Report (For Write-off)	Internal Audit Department Manager (Vice-Chairman, Committee on Write-off)	General Manager Reported to Board of Directors
Fuel Monitoring Report	Internal Audit Department Manager	Noted by: General Manager
CONTROL POINTS		
1. NEA Memorandum No. 2020-055 dated October 27, 2022 Revised Guidelines for Writing-off Worthless Consumers Accounts Receivables. 2. BR No. 2020-83, Policy No. 149: Guidelines on Petty Cash Fund and Policy No. 29: Safeguarding Cash and Collection. 3. MOA on Fuel Stations.		

SUBJECT	AUDIT REPORTS	
TOPIC	INTERNAL AUDIT MATTERS	
RESPONSIBLE OFFICE	INTERNAL AUDIT DEPARTMENT (IAD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Spot Cash Count Report – Main Office & Sub-office Tellers, Cashiers, Petty Cash & Revolving Fund Custodian	Conducted by: Finance Auditor	Internal Audit Department Manager Noted by: General Manager
		Transferred to Finance Services Department
		Transferred to Finance Services Department
		Transferred to Sheet 68
Maintenance Cost Per Vehicle (Semi-Annually)	Operations System Auditor	Internal Audit Department Manager Noted by: General Manager
Depreciation Expense Per Vehicle Per MFSR (Semi-Annually)	Operations System Auditor	Internal Audit Department Manager Noted by: General Manager
CONTROL POINTS		
1. NEA Memorandum No. 2020-055 dated October 27, 2022 Revised Guidelines for Writing-off Worthless Consumers Accounts Receivables. 2. BR No. 2020-83, Policy No. 149: Guidelines on Petty Cash Fund and Policy No. 29: Safeguarding Cash and Collection. 3. MOA on Fuel Stations.		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	AUDIT REPORTS	
TOPIC	INTERNAL AUDIT MATTERS	
RESPONSIBLE OFFICE	INTERNAL AUDIT DEPARTMENT (IAD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Report on Billed/Unbilled Reconnected Consumers	Internal Audit Department Manager	General Manager
Utilization of KWH Meter Report (Issued VS Installed)	Internal Audit Department Manager Noted by: General Manager	
Bapa Audit Report	Internal Audit Department Manager Noted by: General Manager	
CONTROL POINTS		
1. Board Resolution No. 1989-43 dated Dec. 14, 1989 Policy No. 39 : Inventory of Warehouse Stocks. 2. Policy No. 156 Board Resolution No. 2022-132 dated September 8, 2022: Distribution Transformer Charges.		

SUBJECT	AUDIT REPORTS	
TOPIC	INTERNAL AUDIT MATTERS	
RESPONSIBLE OFFICE	INTERNAL AUDIT DEPARTMENT (IAD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Report on Billed/Unbilled Reconnected Consumers	Internal Audit Department Manager	General Manager
Inventory and Utilization of KWH Meter Report (Issued VS Installed)	Operations System Auditor	Internal Audit Department Manager Noted by: General Manager
Report on Random Meter Reading For BAPA (Monthly)	Operations System Auditor	Internal Audit Department Manager Noted by: General Manager
CONTROL POINTS		
1. Board Resolution No. 1989-43 dated Dec. 14, 1989 Policy No. 39 : Inventory of Warehouse Stocks. 2. Policy No. 156 Board Resolution No. 2022-132 dated September 8, 2022: Distribution Transformer Charges.		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	AUDIT REPORTS	
TOPIC	INTERNAL AUDIT MATTERS	
RESPONSIBLE OFFICE	INTERNAL AUDIT DEPARTMENT (IAD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Physical Inventory of Electrical Materials, Special Equipment & Housewiring Materials Report	Internal Audit Department Manager	General Manager
Physical Inventory of Office Supplies Report	Internal Audit Department Manager	General Manager
Physical Inventory of Other Materials Report	Internal Audit Department Manager	General Manager
CONTROL POINTS		
1. Board Resolution No. 1989-43 dated Dec. 14, 1989 Policy No. 39 : Inventory of Warehouse Stocks.		

Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	AUDIT REPORTS	
TOPIC	INTERNAL AUDIT MATTERS	
RESPONSIBLE OFFICE	INTERNAL AUDIT DEPARTMENT (IAD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Physical Inventory of Electrical Materials, Special Equipment & Housewiring Materials Report	Internal Audit Department Manager	General Manager
Physical Inventory of Office Supplies Report	Internal Audit Department Manager	General Manager
Physical Inventory of Other Materials Report	Internal Audit Department Manager	General Manager
CONTROL POINTS		
1. Board Resolution No. 1989-43 dated Dec. 14, 1989 Policy No. 39 : Inventory of Warehouse Stocks.		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	AUDIT REPORTS	
TOPIC	INTERNAL AUDIT MATTERS	
RESPONSIBLE OFFICE	INTERNAL AUDIT DEPARTMENT (IAD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Monthly Reading Report of Big Load Consumers		Internal Audit Department Manager Noted by: General Manager
Report on Cash Advances and Clearing Accounts		General Manager
Physical Inventory of Coop Vehicles Report		Internal Audit Department Manager Noted by: General Manager
Report on Random reading of Disconnected/Zero Reading Consumers		Internal Audit Department Manager Noted by: General Manager
Leave Audit Report		Internal Audit Department Manager Noted by: General Manager
CONTROL POINTS		
1. Board Resolution No. 2018-110 dated August 10, 2018 Policy No. 144 : GUIDELINES ON DISCONNECTION OF ELECTRIC SERVICE (UPDATED) 2. NEA Memo No. 2024-22 Revised Policy on Cash Advance, Board Resolution No. 2023-170, Coop Policy No. 159 : Revised Policy on Cash Advance.		

SUBJECT	AUDIT REPORTS	
TOPIC	INTERNAL AUDIT MATTERS	
RESPONSIBLE OFFICE	INTERNAL AUDIT DEPARTMENT (IAD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Report on Random Meter Reading of Big Load Consumers (Monthly)	Technical Auditor	Internal Audit Department Manager Noted by: General Manager
Report on Cash Advances and Clearing Accounts	Internal Audit Department Manager	General Manager
Status of Cash Advances	Finance Auditor	Internal Audit Department Manager
Physical Inventory of Coop Vehicles Report and Summary of Fuel and Maintenance Expenses Charged Per Vehicle (Semi-Annually)	Operations System Auditor	Internal Audit Department Manager Noted by: General Manager
Report on Random reading of Disconnected/Zero Reading Consumers	Technical Auditor	Internal Audit Department Manager Noted by: General Manager
Leave Audit Report	Operations System Auditor	Internal Audit Department Manager Noted by: General Manager
CONTROL POINTS		
1. Board Resolution No. 2018-110 dated August 10, 2018 Policy No. 144 : GUIDELINES ON DISCONNECTION OF ELECTRIC SERVICE (UPDATED) 2. NEA Memo No. 2024-22 Revised Policy on Cash Advance, Board Resolution No. 2023-170, Coop Policy No. 159 : Revised Policy on Cash Advance.		

Transferred
from
Sheet 96

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	AUDIT FINDINGS	
TOPIC	INTERNAL AUDIT MATTERS	
RESPONSIBLE OFFICE	INTERNAL AUDIT DEPARTMENT (IAD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Adjusting Journal Entry (AJE)	Internal Audit Department Manager	General Manager
Report on Verification of NGCP Reading		Internal Audit Department Manager Noted by: General Manager
Internal Policy Proposal / Guidelines Proposal	Internal Audit Department Manager	General Manager
CONTROL POINTS		
1. Philippine Accounting Standards and Philippine Financial Reporting Standards. 2. NEA Memos		

Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	AUDIT FINDINGS	
TOPIC	INTERNAL AUDIT MATTERS	
RESPONSIBLE OFFICE	INTERNAL AUDIT DEPARTMENT (IAD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Adjusting Journal Entry (AJE)	Internal Audit Department Manager	Noted by: General Manager
Report on Verification of NGCP Reading	Technical Auditor	Internal Audit Department Manager
Transferred to Common Documents		
CONTROL POINTS		
1. Philippine Accounting Standards and Philippine Financial Reporting Standards. 2. NEA Memos		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	AUDIT REPORTS	
TOPIC	INTERNAL AUDIT	
RESPONSIBLE OFFICE	INTERNAL AUDIT DEPARTMENT (IAD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Inspection of Line Clearing Report		Internal Audit Department Manager Noted by: General Manager
KPS Overall Performance Report		Noted by: General Manager
Statement of Account for Pole Rental	Internal Audit Department Manager	General Manager
Pole Rental Report		Internal Audit Department Manager Noted by: General Manager
Request to Attach to Pole	Technical Services Department Manager	Noted by: Internal Audit Department Manager Approved by: General Manager
CONTROL POINTS		
1. NEA Memo No. 2023-21 NEA Overall Performance Standards. 2. NEA Memo No. 2018-055 dated August 15, 2018, Standard Joint Pole Agreement and Pole Rental Rate.		

SUBJECT	AUDIT REPORTS	
TOPIC	INTERNAL AUDIT	
RESPONSIBLE OFFICE	INTERNAL AUDIT DEPARTMENT (IAD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Inspection of Line Clearing Report <i>(Per Municipality)</i>	Technical Auditor	Internal Audit Department Manager Noted by: General Manager
KPS Overall Performance Report <i>(Monthly)</i>	Internal Audit Department Manager	Noted by: General Manager
Statement of Account for Pole Rental	Internal Audit Department Manager	General Manager
Pole Rental Report	Internal Audit Department Manager and Technical Services Department Manager	General Manager
Request to Attach to Pole	Internal Audit Department Manager and Technical Services Department Manager	General Manager
Summary of Lessees with Notarized JPAs	Operations System Auditor	Internal Audit Department Manager Noted by: General Manager
CONTROL POINTS		
1. NEA Memo No. 2023-21 NEA Overall Performance Standards. 2. NEA Memo No. 2018-055 dated August 15, 2018, Standard Joint Pole Agreement and Pole Rental Rate.		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT		
TOPIC		
RESPONSIBLE OFFICE		
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
CONTROL POINTS		

Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	AUDIT REPORTS	
TOPIC	INTERNAL AUDIT	
RESPONSIBLE OFFICE	INTERNAL AUDIT DEPARTMENT (IAD)	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Endorsement of As built on Line Construction Projects	Technical Auditor	Internal Audit Department Manager
Material Purchase Report	Operations System Auditor	Internal Audit Department Manager
Joint Pole Inventory Report	Technical Auditor	Internal Audit Department Manager
Inventory of Non-performing assets	Internal Audit Department Manager	General Manager
Inventory of Accountable Forms	Operations System Auditor/ Finance Auditor	Internal Audit Department Manager
Summary of Over/Under Deposit	Finance Auditor	Internal Audit Department Manager
Report on Special Audit	Internal Audit Department Manager	General Manager
Audit Plan	Internal Audit Department Manager	General Manager
Gantt Chart of Activities for Internal Audit Department	Internal Audit Department Manager	General Manager
Audit Report Monitoring	OS/Finance/Technical Auditor	Internal Audit Department Manager
Internal Audit Charter	Internal Audit Department Manager	General Manager (Subject for Board Approval)

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT		
TOPIC		
RESPONSIBLE OFFICE		
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Promissory Note for Differential Billing	FSD Manager	General Manager
Demand Letter		General Manager Signed by: Retainer Lawyer
CONTROL POINTS		

Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	ILLEGAL CONNECTIONS	
TOPIC	APPREHENSION ON ILLEGAL CONNECTIONS	
RESPONSIBLE OFFICE	PRE-APPREHENSION COMMITTEE/ APPREHENSION COMMITTEE/ POST-APPREHENSION COMMITTEE	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Report on Illegal Connections	Pre-apprehension Committee	Noted by: Apprehension Committee Chairman
Schedule of Apprehension Activity	Apprehension Committee Chairman	General Manager
Apprehension Order	---	General Manager
kWh Meter Actual Inspection Report	Inspected by: Apprehension Committee Members	Apprehension Committee Chairman
Load Survey Form	Inspected by: Apprehension Committee Members	Apprehension Committee Chairman
Notice of Apprehension/Disconnection	---	Apprehension Committee Chairman
Report on Violation of Apprehended Consumers	Reviewed by: Technical Services Department Manager	Noted by: General Manager
Staggered Payment of Differential Billing	Finance Services Department Manager	Post-Apprehension Committee Chairman
Demand Letter (First Letter)	---	Post-Apprehension Committee Chairman Noted by: General Manager
Legal Demand Notice	---	General Manager Signed by: Retainer Lawyer
Report of No Payment	Post-Apprehension Committee Members	Post-Apprehension Committee Chairman
Recommendation for Court Action	Post-Apprehension Committee	General Manager
CONTROL POINTS		
1. Republic Act no. 7832: Anti-electricity and Electric Transmission Lines/Materials Pilferage Act of 1994 2. LEYECO IV Policy No. 154: Guideline in the Apprehension of Illegal Connection Including the Pre and Post Apprehension Activities		

Transferred from OGM

Transferred from OGM

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT		
TOPIC		
RESPONSIBLE OFFICE		
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
CONTROL POINTS		

SUBJECT	CODE OF EMPLOYEE DISCIPLINE	
TOPIC	EMPLOYEE RELATIONS MANAGEMENT	
RESPONSIBLE OFFICE	INVESTIGATION AND APPEALS COMMITTEE	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Office Memorandum on the Notice to Explain in Writing	Head, Human Resource Development & Administration	General Manager
Office Memorandum on the Creation of Investigation and Appeals Committee	---	General Manager
Office Memorandum on the Notice to Report for Investigation	---	Investigation and Appeals Committee Chairman
Investigation and Appeals Committee Report and Letter of Recommendation	---	Attested by: Investigation and Appeals Committee
Resolution on Complaint (Violation on Code of Employee Discipline)	Investigation and Appeals Committee Chairman	General Manager
Office Memorandum on the Notice of Management's Final Decision on Complaint	Initiated by: Investigation and Appeals Committee Chairman	General Manager
Computation of Cash Recovery	Initiated by: Investigation and Appeals Committee Chairman	General Manager
CONTROL POINTS		

Drafted



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT		
TOPIC		
RESPONSIBLE OFFICE		
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
CONTROL POINTS		

Recommended



MANUAL OF APPROVALS

1st Edition – November 2024



SUBJECT	OCCUPATIONAL HEALTH & SAFETY	
TOPIC	EMPLOYEE RELATIONS MANAGEMENT	
RESPONSIBLE OFFICE	HEALTH AND SAFETY COMMITTEE	
ITEM	RECOMMENDING APPROVAL	APPROVING AUTHORITY
Health and Safety Rules Handbook	Health & Safety Committee	General Manager <i>(Subject for Board Approval)</i>
Recommendation on Incident Report	Health & Safety Committee	General Manager
Monthly Monitoring Report of Properly Used PPEs	Personnel-in-Charge	Health and Safety Committee
List of Violators to Health & Safety Rules	---	Health and Safety Committee
Penalty/Sanction to the Violators of Health & Safety Rules	Head, Human Resource Development & Administration	General Manager
CONTROL POINTS		