

**Finance Services Department  
Financial Planning and Control Division**

Frontline Service : Approval of ECs' Cash Operating Budget (COB)  
 Clients : ECs  
 Requirements : 1. Board Resolution approving ECs' COB  
 2. Proposed COB with Supporting Schedules  
 3. Latest Unbundled Rate Approved by ERC  
 4. Projected Number of Consumers Per Type/Classification  
 5. Projected KWH Sales Per Type/Classification  
 6. Projected Statement of Operations

Schedule of Availability of Service : Monday - Friday (8AM - 5PM)  
 Total/Maximum Duration of Process : Ten (10) days  
 How to Avail of the Service :

No.	Client Step	Agency Action	Person Responsible	Office/ Location	Duration of Activity
1	Submits the proposed COB with complete requirements/documents	Receives COB and ensure the completeness of documents	Corporate Budget Officer & Financial Planning Specialist	FPCD/FSD, 5/F	1/2 day
		Evaluates the budget proposal and prepares the transmittal letter			2 days
		Reviews the evaluated EC's COB and initial the transmittal letter for signature of the DACRFS	Chief Corporate Budget Officer, Division Manager, Department Manager & DACRFS		2 days
		Send the evaluated COB to the EC thru fax or mail and request/s informs ECs' GMs or authorized representatives for budget hearing thru radio message or telephone	Corporate Budget Officer		1 day
2	Confirms scheduled budget hearing thru radio message or telephone	Conducts budget hearing	Chief Corporate Budget Officer, Financial Planning Specialist & Corporate Budget Officer		1 day
		Finalizes the ECs' COB reflecting all major changes in the assumptions and/or conditions resulting from budget hearing and prepare the letter-approval	Corporate Budget Officer & Financial Planning Specialist		1 day
		Reviews finalized ECs' COB and initial the letter-approval	Chief Corporate Budget Officer, Division Manager & Department Manager		1 day
		Reviews finalized ECs' COB reflecting all major changes in the assumptions and/or conditions resulting from budget hearing and sign the letter-approval	DACRFS	DACRFS, 5/F	1 day
3	Receives letter-approval of COB	Forwards the original letter-transmittal/approval with approved COB to the ECs thru RMU for mailing	Corporate Budget Officer/Financial Planning Specialist	FPCD/FSD, 5/F	1/2 day
END					

**LEGEND:**

FSD - Finance Services Department  
 FPCD - Financial Planning and Control Division  
 RMU - Records Management Unit  
 ERC - Energy Regulatory Commission

ECs - Electric Cooperatives  
 GM - General Manager  
 KWH - Kilowatt Hour  
 DACRFS - Deputy Administrator for Corporate Resources and Financial Services

## Financial Planning and Control Division

Frontline Service : Processing of Budget Utilization Request for Loans and Subsidy Releases and In-House Expenditures  
 Clients : ECs, Suppliers/Contractors  
 Requirements : Claims/Bills and SDs  
 Schedule of Availability of Service : Monday - Friday (8AM - 5PM)  
 Fees : None  
 Total/Maximum Duration of Process : One (1) day  
 How to Avail of the Service :

No.	Client Step	Agency Action	Person Responsible	Office/ Location	Duration of Activity
1	Submits BUR with complete SDs	Receives BUR with complete SDs from various Departments/Offices	Corporate Budget Assistant	FPCD/FSD, 5/F	1 day
		Records and assigns BUR control number			
		Checks mathematical computation of claims, completeness of documents and budget availability and utilized for the purpose based on the NEA's approved COB	Sr. Financial Planning Analyst		
		If not in order, return to originating department/office			
2	Re-submits BUR with complete SDs	Initials on "Budget Available and Earmark/Utilized for the purpose as indicated" portion under Box B of BUR			
		Checks mathematical computation of claims, rechecks completeness of documents and initials on "Budget Available and Earmark for the Purpose as Indicated" portion under Box B of BUR	Chief Corporate Budget Officer A		
		Reviews the BUR and signs on "Budget Available and Earmark for the Purpose as Indicated" portion under Box B of BUR	Division Manager		
		Forwards BUR to FSAD	Corporate Budget Assistant		
END					

**LEGEND:**  
**FSAD - Financial Services and Accounting Division**  
**FPCD - Financial Planning and Control Division**  
**COB - Corporate Operating Budget**  
**BUR - Budget Utilization Request**  
**SDs - Supporting Documents**

## Financial Services and Accounting Division

Frontline Service	: Disbursement Voucher Processing for Loans and Subsidy Releases and In-House Expenditures
Clients	: ECs, Suppliers/Contractors
Requirements	: Claims/Bills and SDs
Schedule of Availability of Service	: Monday - Friday (8AM - 5PM)
Fees	: None
Total/Maximum Duration of Process	: One (1) day
How to Avail of the Service	:

No.	Client Step	Agency Action	Person Responsible	Office/ Location	Duration of Activity
1	Submits claims/bills and SDs	Receives DV with SDs from FPCD and assigns control number	Accounting Processor	FSAD/FSD, 5/F	1 day *except for DVs for payment of salaries and overtime pay of DBP Service Corporation employees
		Checks completeness of documents and validity of claim	Sr. Financial Planning Analyst		
		If not in order, return to originating department/office			
2	Re-submits DV and SDs	Checks computation of claims			
		Initials on "Certified" portion under Box A of DV			
		Rechecks mathematical computation of claims, completeness and validity of documents and initials on "Certified" portion under Box A of DV	Chief Corporate Accountant		
		Reviews the DV and signs on "Certified" portion under Box A of DV	Division Manager		
		Forwards DV to FSD Department Manager	Accounting Processor		
		Recommends approval of DV	Department Manager/ DACRFS	FSD & ODACRFS, 5/F	
		Approves DV Level of Approval A. Administrative Up to P5,000 to be signed by FSD Manager Above P5,000 to be signed by Deputy Administrator for CRFS Above P100,000 to be signed by the Administrator B. Subsidy/Loan Up to P2,000,000 to be signed by Deputy Administrator for CRFS Above P2,000,000 to be signed by the Administrator	DACRFS	ODACRFS, 5/F	Time is dependent on the official action of the Administrator. Duration of Activity within this office is not included in the total duration of the process.
			Administrator	OA, 7/F	
END					

### LEGEND:

**FSD - Finance Services Department**  
**FSAD - Financial Services and Accounting Division**  
**FPCD - Financial Planning and Control Division**

**DV - Disbursement Voucher**  
**SDs - Supporting Documents**

## Financial Services and Accounting Division

Frontline Service : Issuance of Tax Certificate  
 Clients : Suppliers and Contractors  
 Requirements : Claims/Bills and SDs  
 Schedule of Availability of Service : Monday - Friday (8AM - 5PM)  
 Fees : None  
 Total/Maximum Duration of Process : One (1) day  
 How to Avail of the Service :

No.	Client Step	Agency Action	Person Responsible	Office/ Location	Duration of Activity	
1	Submits claims/bills and SDs	Receives from CU the approved check and DV of suppliers and contractors	Sr. Accounting Processor	FSAD/FSD, 5/F	1 day	
		Prepares Certificate of Tax Withheld (BIR Form 2306/2307) from the suppliers and contractors and initial on "Payor/Payor's Authorized Representative" portion of the Certificate				
		Checks if the data entered in the Certificate match with the figures on the DV and initial on "Payor/Payor's Authorized Representative" portion of the Certificate				Chief Corporate Accountant
		Reviews the Certificate and sign on "Payor/Payor's Authorized Representative" portion				Division Manager
		Forwards DV and Certificate of Tax Withheld to CU				Sr. Accounting Processor
2	Receives the Certificate of Tax	Releases the Certificate of Tax Withheld to suppliers/contractors	Cashier B	TD/FSD, 5/F		
END						

### LEGEND:

**FSD - Finance Services Department**  
**FSAD - Financial Services and Accounting Division**  
**BIR - Bureau of Internal Revenue**  
**TD - Treasury Division**

**DV - Disbursement Voucher**  
**CU - Cashiering Unit**  
**SDs - Supporting Documents**

## Treasury Division

Frontline Service	: Preparation and Approval of Cheques
Clients	: ECs, Suppliers, Employees and others
Requirements	: Approved DVs and signed cheques
Schedule of Availability of Service	: Monday - Friday (8AM - 5PM)
Fees	: None
Total/Maximum Duration of Process	: 2 days
How to Avail of the Service	:

No.	Client Step	Agency Action	Person Responsible	Office/ Location	Duration of Activity
		<p>Receives the approved DVs and its attachments from the following:</p> <p><b>(Suppliers/Employees/Others)</b></p> <ul style="list-style-type: none"> <li>- FSD Director for amounts P5,000.00 and below</li> <li>- DACRFS for amounts above P5,000.00 to 100,000.00</li> <li>- Administrator for amounts above 100,000.00</li> </ul> <p><b>(Electric Cooperatives)</b></p> <ul style="list-style-type: none"> <li>- DACRFS for amounts P2M and below</li> <li>- Administrator for amounts above P2M</li> </ul> <p>and forwards the same to the Head Cashier</p>	Cashier B	TD,FSD 5/F	2 day
		<p>Receives the DVs and its attachments from the Cashier B, issues cheques, records the date, DV #s, cheque #s, payees &amp; the amounts in the checkbook</p> <ul style="list-style-type: none"> <li>- Writes the cheque #s, date &amp; the drawee bank at the box portion of the DVs and forwards the same to the Cashier B</li> <li>-Prepares bank advises and logsheets for future encashments/deposits and receipt of the payee</li> <li>-Forwards the approved DVs &amp; Cheques to Cashier B for cheque typing</li> </ul>	Head Cashier		
		<p>Receives the cheques, DVs and its attachments from the Head Cashier and types in 4 duplicate copies the following:</p> <ul style="list-style-type: none"> <li>-DV numbers</li> <li>-BUR numbers</li> <li>    Type of expense</li> <li>    Resposibility code</li> <li>-Prepared by</li> <li>-Noted by</li> </ul> <ul style="list-style-type: none"> <li>- two cheque signatories (based on the MANAP)</li> <li>-Initials the "noted by" portion of the cheque duplicates</li> <li>-Forwards the DVs &amp; the attached prepared cheques to the Treasury Division Manager</li> </ul>	Cashier B		
		<p>Reviews the cheques as against in the voucher the following:</p> <ul style="list-style-type: none"> <li>-date</li> <li>-amounts</li> <li>-payees</li> <li>-signatories</li> </ul> <p>-Initials in the cheque duplicates and forwards to records clerk</p>	Division Manager		

No.	Client Step	Agency Action	Person Responsible	Office/ Location	Duration of Activity
		Records in the logbook the DV #s, cheque #s, payees and amounts -Forwards the DVs, cheques and its attachments to designated signatories (except if the signatories are DACRFS & -Forwards directly to the Department Manager for for initial	Records Clerk	TD/FSD, 5/F	
		Receives the signed cheques and DVs with its attachments from the signatories -Reviews if the cheques were completely signed and forwards the same to the Head Cashier	Cashier B	TD/FSD, 5/F	
		Reviews the amounts, records the date of receipt on the checkbook, signs on the noted by portion of the cheque duplicates and forwards to the Cashier B.	Head Cashier	TD/FSD, 5/F	
		Receives the same from the Head Cashier, informs the concerned payees of their availability to pick-up the cheques and files the same	Cashier B	TD/FSD, 5/F	
END					

**LEGEND:**

<b>FSD - Finance Services Department</b> <b>TD - Treasury Division</b> <b>DACRFS - Deputy Administrator for Corporate Resources and Financial Services</b> <b>ECs - Electric Cooperatives</b>	<b>DV - Disbursement Voucher</b> <b>BUR - Budget Utilization Request</b> <b>MANAP - Manual of Approvals</b> <b>OR - Official Receipts</b>
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## Treasury Division

Frontline Service	:	Collection of ECs' Loan Amortizations Remitted Through On-Line Deposit
Clients	:	ECs
Requirements	:	Amortization Payments remitted through on line deposits at regional banks
Schedule of Availability of Service	:	Monday - Friday (8AM - 5PM)
Fees	:	None
Total/Maximum Duration of Process	:	Four (4) days
How to Avail of the Service	:	

No.	Client Step	Agency Action	Person Responsible	Office/ Location	Duration of Activity
1	Makes payment thru on line/direct deposit to regional banks				
2	Informs NEA of the loan amortization payments by sending thru fax the bank's validated deposit slip	Updates ECs' payment thru on line/direct deposit by updating NEA's Passbooks/LBP weaccess via internet	Head Cashier & Cashier B	TD/FSD, 5/F	1 day
		Prepares/Signs CO	Credit/Collection Officer, Sr. Credit/Collection Officer, Loans Management Officer & Sr. Loans Management Officer		
		Issues OR; post OR number and amount in the cashbook; prepares Daily Collections and Deposits Report, copy furnished FSAD and COA	Head Cashier & Cashier B		1 day
		Posts OR number and amount to RAAP Prepares APL to EC in two (2) copies and initial below the name of the Manager	Credit/Collection Officer, Sr. Credit/Collection Officer, Loans Management Officer & Sr. Loans Management Officer		1 day
		Checks if the amount per CO agrees with the total amount in the APL. Initial and endorse to the Manager for approval	Loans Management Chief/ Credit/Collection Chief		1 day
		Approves/Signs the APL and forward to Records Clerk	Division Manager		
3	Receives thru email/fax copy of approved APL and ORs	Records the approved/signed APL with OR in the logbook Forwards the original copies to RMU E-mail/Fax copy of approved/signed APL & Ors Files the duplicate copy in chronological order	Records Clerk		
4	Receives NEA's original copies of APL and ORs				
END					

**LEGEND:**  
**FSD - Finance Services Department**  
**TD - Treasury Division**  
**FSAD - Financial Services & Accounting Division**  
**RMU - Records Management Unit**  
**ECs - Electric Cooperatives**

**COA - Commission on Audit**  
**CO - Collection Order**  
**ORs - Official Receipts**  
**APL - Application of Payment Letter**  
**RAAP - Records of Amortization and Application of Payment**

**Treasury Division**

- Frontline Service : Collection of ECs' Loan Amortization Payments Through Checks
- Clients : ECs
- Requirements : ECs' Checks (including PDC)
- Schedule of Availability of Service : Monday - Friday (8AM - 5PM)
- Fees : None
- Total/Maximum Duration of Process : Seven (7) days
- How to Avail of the Service :

No.	Client Step	Agency Action	Person Responsible	Office/ Location	Duration of Activity
1	Makes payment through check*	Prepares/Signs CO	Credit/Collection Officer, Sr. Credit/Collection Officer, Loans Management Officer & Sr. Loans Management Officer	TD/FSD, 5/F	1 day
		Issues OR; post OR number and amount in the cashbook; prepare Daily Collections and Deposits Report; Copy furnish FSAD and COA	Head Cashier & Cashier B		1/2 day
		Posts OR number and amount to RAAP Prepares APL to EC in two (2) copies and initial below the name of the Manager	Credit/Collection Officer, Sr. Credit/Collection Officer, Loans Management Officer & Sr. Loans Management Officer		2 days
		Checks if the amount per CO tally with the total amount in the APL. Initial and endorse to the Manager for approval	Loans Management Chief & Credit Collection Chief		1 day
		Approves/Signs the APL and forward to Records Clerk	Division Manager		1/2 day
2	Receives thru email/ fax copy of approved APL and OR	Records the approved/signed APL with OR in the logbook Forwards the original copies to RMU E-mail/Fax copy of approved/signed APL and ORs to ECs Files the duplicate copy in chronological order	Records Clerk		2 days
3	Receives NEA's original copies of APL & ORs				
END					

\* If EC representative is at NEA, the OR is released immediately.

- LEGEND:**
- FSD - Finance Services Department
  - TD - Treasury Division
  - FSAD - Financial Services and Accounting Division
  - RMU - Records Management Unit
  - ECs - Electric Cooperatives
  - CO - Collection Order
  - ORs - Official Receipts
  - COA - Commission on Audit
  - APL - Application of Payment Letter
  - PDC - Post-dated Check
  - RAAP - Record of Amortization and Application of Payments



## Treasury Division

Frontline Service	: Request for Loan Profile
Clients	: ECs
Requirements	: Letter-Request
Schedule of Availability of Service	: Monday - Friday (8AM - 5PM)
Fees	: None
Total/Maximum Duration of Process	: Three (3) days
How to Avail of the Service	:

No.	Client Step	Agency Action	Person Responsible	Office/ Location	Duration of Activity
1	Sends request for Loan Profile thru mail or fax	Receives EC's request for Loan Profile, record in the TD's logbook and forward to the Manager	Records Clerk	TD/FSD, 5/F	1 day
		Initials and forwards the request to the responsible Officer	Division Manager		
		Photocopy the specific request or the latest Loan Profile available Prepares transmittal letter and forward to the Section Chief for checking	Credit/Collection Officer, Sr. Credit/Collection Officer, Loans Management Officer & Sr. Loans Management Officer		
		Checks the transmittal letter and the attached Loan Profile Forwards to the Manager for approval	Loans Management Chief/ Credit/Collection Chief		1 day
		Approves/Signs the transmittal letter of the EC and forward to the Records Clerk	Division Manager		
2	Receives thru email/fax copy of Loan Profile	1. Receives the signed transmittal letter and EC's Loan Profile 2. Records in the outgoing logbook 3. Sends advance copy of Loan Profile thru e-mail/fax and forward the original copy with transmittal letter to RMU	Records Clerk		1 day
3	Receives the requested Loan Profile				
END					

### LEGEND:

**FSD - Finance Services Department**

**TD - Treasury Division**

**RMU - Records Management Unit**

**ECs - Electric Cooperatives**

## Treasury Division

Frontline Service : Billing of Amortizations Due  
 Clients : ECs  
 Requirements : Amortization Schedules  
 Schedule of Availability of Service : Monday - Friday (8AM - 5PM)  
 Fees : None  
 Total/Maximum Duration of Process : Ten (10) days  
 How to Avail of the Service :

No.	Client Step	Agency Action	Person Responsible	Office/ Location	Duration of Activity
		Posts the amount due for the quarter (Principal and Interest) on RAAP and compute surcharges for unpaid amortization at the end of the quarter  Prepares quarterly SAs in two (2) copies	Sr. Credit/Collection Officer, Credit Collection Officer, Loans Management Officer & Sr. Loans Management Officer	TD/FSD, 5/F	2 days
		Checks computation of Amortizations due and initial on SAs	Loans Management Chief & Credit/Collection chief		6 days
		Reviews/Initials on the SAs	Division Manager		1 day
		Approves/Signs the SAs and forward to Records Clerk	Department Manager		1 day
1	Receives thru email/fax copy of SAs	1. Receives signed/approved SAs 2. Records in the logbook 3. Forwards the original copy to the RMU 4. Sends to ECs the advance copy of SAs thru e-mail/fax	Records Clerk		1 day
2	Receives SAs	Receives from RMU the RRR of the registered mail for file in the ECs SA	Records Officer		
END					

### LEGEND:

FSD - Finance Services Department  
 TD - Treasury Division  
 RRR - Registry Returned Receipt  
 ECs - Electric Cooperatives

RMU - Records Management Unit  
 SAs - Statement of Accounts  
 RAAP - Records of Amortization and Application of Payments