### TIDBIT #12

# Master your Finance DETs Know how to properly report RFSC!

Refer to this TidBIT if you are responsible for any of the following:

- · Accomplishing the MFSR DET of your EC
- Reviewing and/or approving your EC's MFSR DET before it is uploaded to the Web Portal.

Follow these guidelines in reporting your RFSC to ensure that your MFSR DET is Acknowledged by NEA the first time you submit.

1) DET entry for Collection of CAR-RFSC from Consumers

Sample Journal Entry:

Cash- General Fund XX

Consumer Accounts Receivable (CAR-RFSC) XX



Refer to the illustration below for the reporting of the transaction in the Statement of Cash Flows (SCF) Template (inflow portion).

#### STATEMENT OF CASH FLOWS

Account Name	Approved Budget for the Year	This Month
INTERNAL CASH GENERATION		
Collection from Consumer A/R	0.00	3,000,000.00
1.a. From Power Bills		
1.b. From RFSC		3,000,000.00
1.c. From Universal Charge	0.00	0.00
1.c.1 Missionary Electrification		
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 DET entry for Deposit of RFSC from Cash Gen Fund to Restricted Fund – RFSC.

#### Sample Journal Entry:

Restricted Fund-RFSC XX

Cash- Gen Fund XX



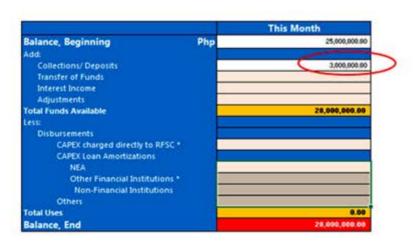
Refer to the illustration below for the reporting of the transaction in the Statement of Cash Flows (SCF) Template (outflow portion).

2. Network Assets	5	
3. Non-Network Assets		***
Total Cash for Capital Expenditures	0.00	0.00
TOTAL CASH OUTFLOW	0.00	0.00
CASH FOR SINKING FUNDS		
1. RFSC		3,000,000.00
2. Security Deposit		
3. Separation/ Retirement		
4. Investment in Asso. Organization		
5. Extraordinary Losses		
6. Subsidy Fund	- 5	
7. Others	1000	
Total Cash for Sinking Funds	0.00	3,000,000.00
CASH AFTER SINKING FUNDS	0.00	0.00
Add: Cash Balance, Beginning		2724
CASH BALANCE, END	0.00	0.00



Refer to the illustration below for the reporting of the Deposit to Restricted Fund – RFSC on the Accounting of RFSC Template.

#### ACCOUNTING OF REINVESTMENT FUND FOR SUSTAINABLE CAPEX (RFSC)



## 3) DET entry for Payment of CAPEX related Loans and Purchase of Plant Asset chargeable to Restricted Fund – RFSC

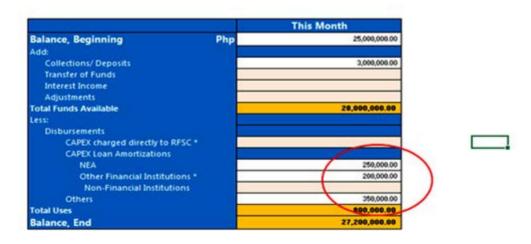
#### Sample Journal Entry:

Current Portion of Long Term Loans – NEA XX
Current Portion of Long Term Loans – Banks XX
Plant (CAPEX) XX
Restricted Fund – RFSC XX



Refer to the illustration below for the reporting of Payment of CAPEX related Loans and Purchase of Plant Asset chargeable to Restricted Fund – RFSC on the Accounting for RFSC Template

#### ACCOUNTING OF REINVESTMENT FUND FOR SUSTAINABLE CAPEX (RFSC)





#### Refer to the illustration below for the reporting of RFSC Ending Balance to the Trial Balance.

#### TRIAL BALANCE **Account Name Total Company Account Code** per ACAM Factor Distri 113-104-00-000 Restricted Fund - Meter Deposit DIRECT 113-105-00-000 Restricted Fund - Subsidy/Grants 113-105-10-000 Restricted Fund - Subsidy/Grants - NEA DIRECT 113-105-11-000 Restricted Fund - Subsidy/Grants - DOE DIRECT 113-105-12-000 Restricted Fund - Subsidy/Grants - Other Sources DIRECT 27,200,000.00 113-107-00-000 Restricted Fund - RFSC DIRECT 113-109-00-000 Restricted Fund - Retirement Fund DIRECT 113-110-00-000 Restricted Fund - Calamity Funds DIRECT 113-111-00-000 Restricted Fund - Share Capital (for CDA ECs) DIRECT 113-112-00-000 Restricted Fund - Loan Fund DIRECT 113-108-00-000 Other Restricted Fund DIRECT 27,200,000,00 TOTAL RESTRICTED FUND 114-000-00-000 Other Non Current Assets 114-101-00-000 Investment in Associations/Organizations DIRECT 114-102-00-000 Other Investments DIRECT 114-103-00-000 Security Deposits 114-103-10-000 Security Deposits - GENCO DIRECT 114-103-11-000 Security Deposits - NGCP DIRECT 114-103-12-000 Security Deposits - ESCROW DIRECT 114-103-13-000 Security Deposits - WESM DIRECT 114-103-14-000 Security Deposits - OTHERS DIRECT SFP- Output Report Trial Balance SOO - Output Report Consolidated Cash Flows Allocation Factors Accounting

Since ECs are required to reflect the transactions or disbursement chargeable to Restricted Fund – RFSC to the Statement of Cash Flows (SCF), ECs shall adhere the following reporting procedures.

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Refer to the illustration below for the reporting of Payment of CAPEX - related Loans and Purchase of Plant Asset chargeable) to Restricted Fund – RFSC on the Statement of Cash Flows (SCF) Template (outflow portion).





Refer to the illustration below for the reporting of inflow counterpart of Payment of CAPEX Related Loans and Purchase of Asset chargeable to Restricted Fund – RFSC on the Statement of Cash Flows (SCF) Template (inflow portion).

1.e. From VAT			
1.f. Other Taxes			
2. Other Revenue		0.00	0.0
2.a. Reconnection & Other Fe	es		
2.b. Interest Income			
2.c. Others		-	
3. Loans		0.00	0.0
3.a. Loans from NEA			
3.b. Loans from Banks			
3.c. Loans from Other Financial	Institutions		
3.d. Loans from Other Sources			
4. Subsidy			
5. Proceeds from CDA Share Capit	tal		
6. Transfer of Funds			800,000
7. Other Receipts			
TAL CASH INFLOW		0.00	3,860,000.0
Name	- //-		
SH FOR OPERATIONS			
1. Cost of Power			1700
2. Non-Power Cost		0.00	0.0
2.a. Salaries & Wages			
2.b. SSS/PHIC/ECC/HDMF			
2.c. Employee Benefits			
2.d. Utilities			
2.e. Office Materials & Supplie	\$	<u> </u>	
2.e. Office Materials & Supplie 2.f. Travel	*		
THE RESERVE AND ADDRESS OF THE PARTY OF THE	5		
2.f. Travel	5		
2.f. Travel 2.g. Transportation	\$ \( \)		
2.f. Travel 2.g. Transportation 2.h. Repairs & Maintenance			
2.f. Travel 2.g. Transportation 2.h. Repairs & Maintenance 2.i. Directors' Per Diems	1		



This reporting procedure shall also be applicable to other disbursement of Restricted Funds that are required to be presented on the SCF report.

With these, Cash Ending Balance in the SCF report will only contain Cash and Cash Equivalent consistent with the Guidelines in Accomplishing the MFSR DET for ECs.

#### Still having trouble with the MFSR DET?

- · For faster resolution, report your DET concerns to NEA BIT Support via OTRS.
- You may also contact the hotline 09992200319.
- Note that NEA BIT Support operation is from 8:00 AM 5:00 PM, Mon Sat.