



Republic of the Philippines
National Electrification Administration
"The 1st Performance Governance System-Institutionalized National Government Agency"

10 October 2013

MEMORANDUM No. 2013-023

T O : ALL ELECTRIC COOPERATIVES (ECs)

SUBJECT : Submission of Original Documents to Support the Liquidation of Subsidy Funds Released to the ECs

The Commission on Audit (COA), by virtue of Presidential Decree No. 1445, has the following powers:

Section 39.1 The Commission shall have the power, for purpose of inspection to require the submission of the original of any order, deed, contract or other document under which any collection of, or payment from, government funds may be made, together with any certificate, receipt, or other evidence in connection therewith. If an authenticated copy is needed for record purposes, the copy shall upon demand be furnished.

Section 39.3 It shall be the duty of the officials or employees concerned including those in non-government entities under audit, or affected in the audit of government and non-government entities to comply promptly with these requirements. Failure or refusal to do so without justifiable cause shall constitute a ground for administrative disciplinary action as well as for disallowing permanently a claim under examination, assessing additional levy or government share, or withholding or withdrawing government funding or donations through the government.

Moreover, one of the principal duties of COA is to keep the general accounts of government and preserve the vouchers and supporting papers on the use of government funds. These are rules which the ECs are already familiar with but in the course of audit, some ECs still failed to produce for examination the original copies of the supporting documents necessary in the liquidation of subsidy funds released to the ECs.

To reiterate and in view of the above, all ECs are hereby directed to submit to the NEA-Accounts Management & Guarantee Department (AMGD) within six (6) months after final inspection and acceptance of NEA, the original copies of the following:

A. For the liquidation of all subsidy releases for electrification projects:

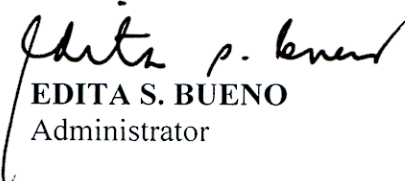
1. Accounting of Funds on a per project basis
2. Disbursement Vouchers
3. Materials Charge Tickets
4. Material Credit Tickets
5. Service Contract (if project was implemented by contractor)
6. Bid Documents
7. Accomplishment Report
8. Staking Sheets (As-Built) and (As planned) for each project
9. Bill of Materials (As-Built) and (As planned) for each project
10. Certificate of Project Completion
11. Certificate of Final Inspection and Acceptance
12. Bank Statements

B. For the liquidation of PKKV:

1. Bank Statements
2. Accounting of funds
3. Latest Status of Implementation Report
4. List of Credit Memo Issued
5. List of lifeline consumers approved by NEA but who were disconnected before the implementation of PKKV

For inquiries, please call Ms. Lida Dela Merced of the Accounts Servicing Division – Accounts Management & Guarantee Department at telephone no. 9292130.

For strict compliance.


EDITA S. BUENO
Administrator

NATIONAL ELECTRIFICATION
ADMINISTRATION

IN REPLYING, PLS. CITE: #OR023239



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