

Accounting Process Flows

Process Flows Signatories

No.	Name	Position	Signature	Date
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Process Flows Signatories

No.	Name	Position	Signature	Date
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				

Shapes and Definitions



Oval (Start): Represents the beginning a process.



Oval (End): Represents the end of a process.



Diamond (Decision): Represents a decision point.



Document: Represents a document or report generated during the process.



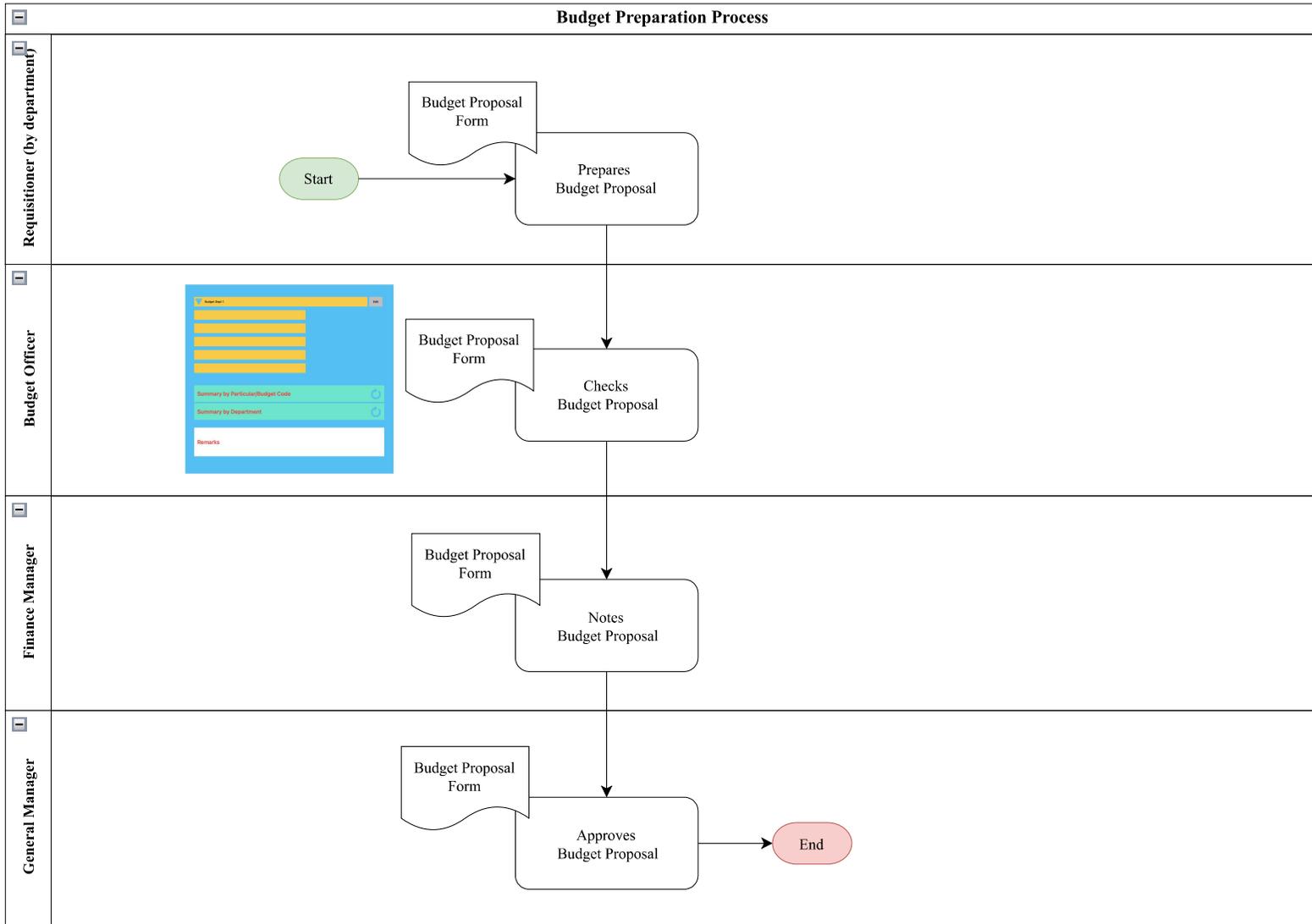
Trapezoid (Manual Operation): Represents a step performed manually by a person, not by the system.

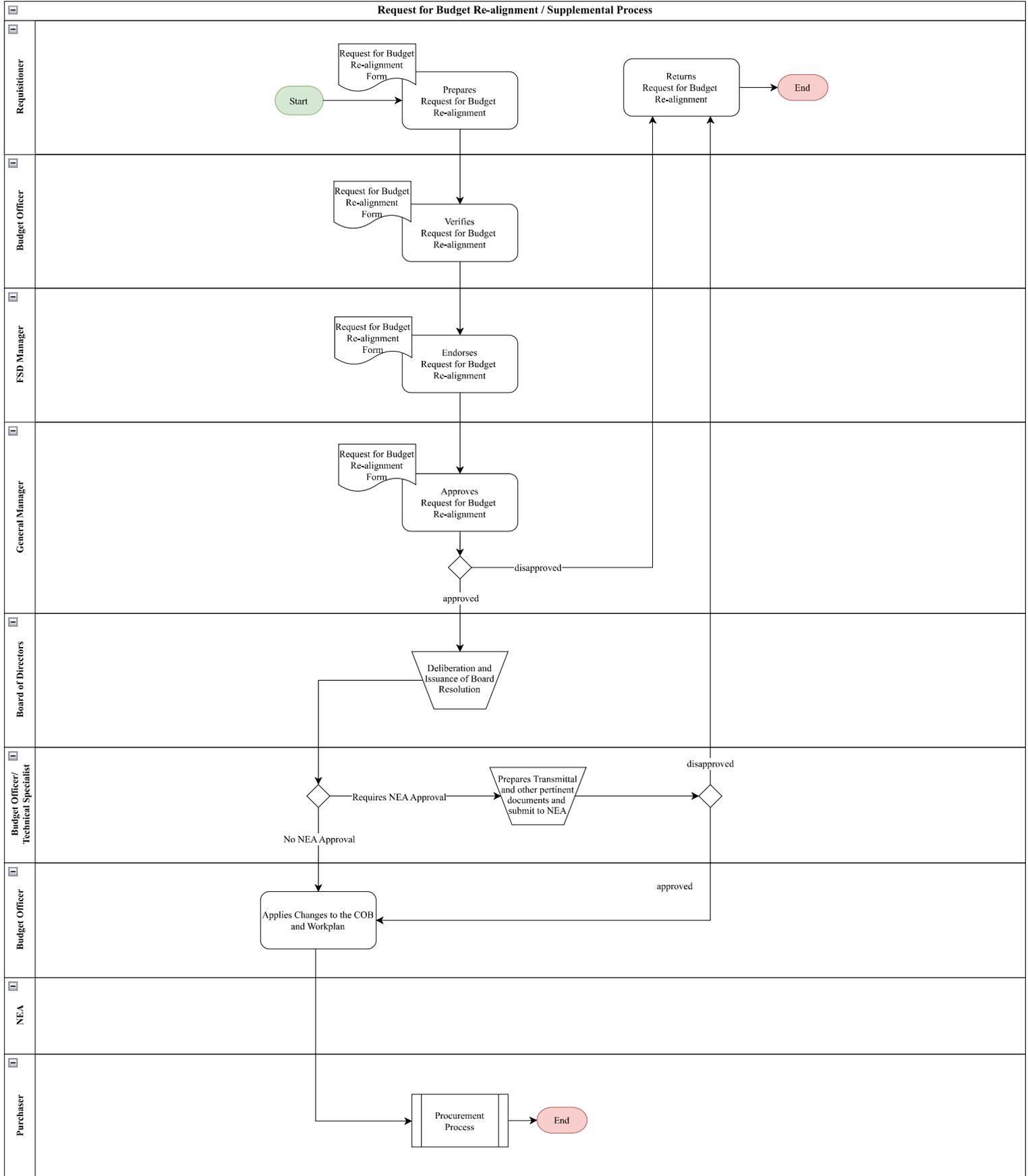


Predefined Process (Subprocess): Represents a process that is detailed in a separate flowchart process.



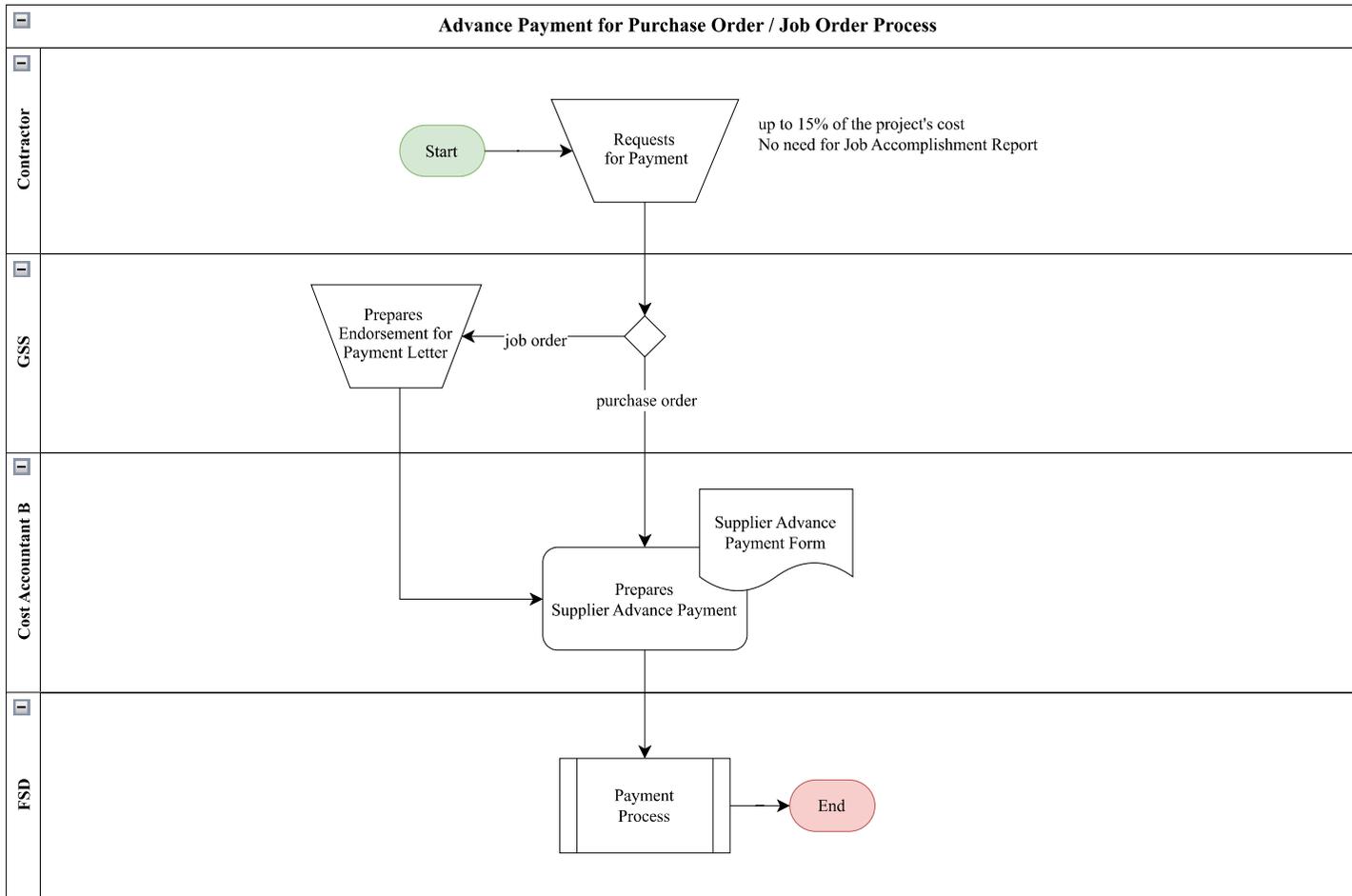
Rectangle (Process): Represents a step executed within the system.

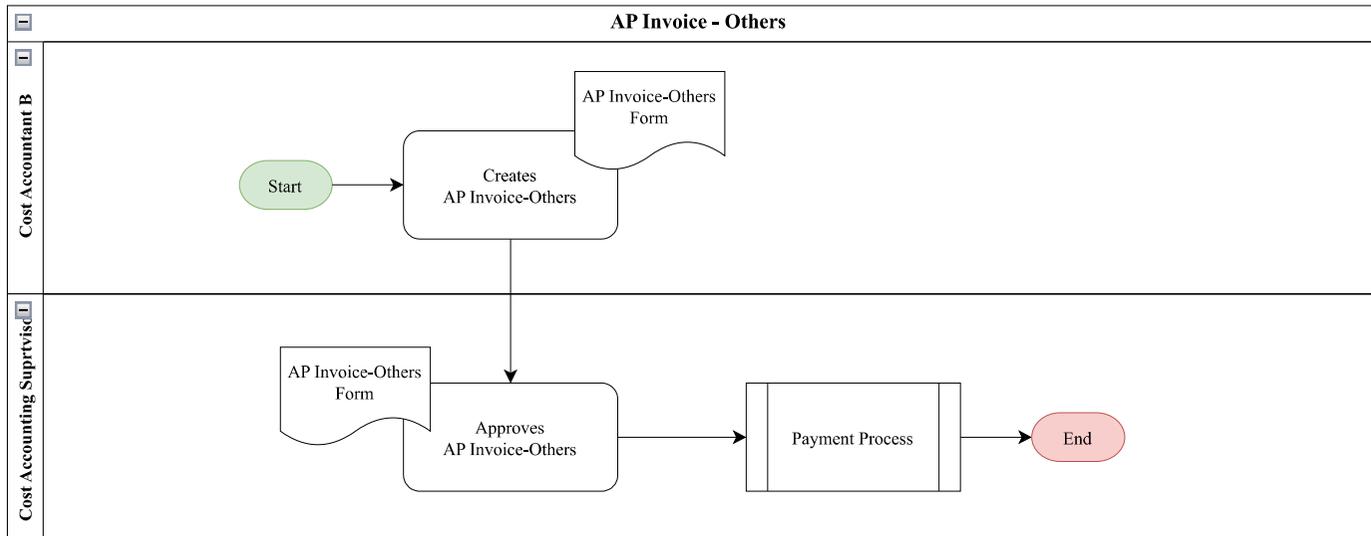




Acronyms and Abbreviations

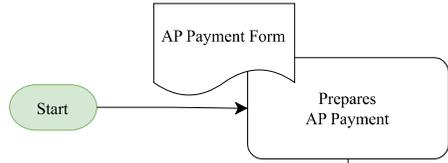
- 1. FSD - Finance Services Division
- 2. NEA - National Electrification Administration





Payment Process

General Accountant B



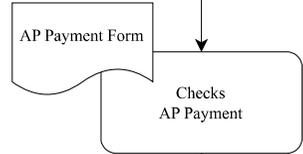
Print-Out Signatories for amount >100,000.00

- Board of Director
- General Manager

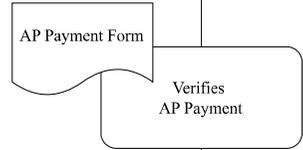
Print-Out Signatories for amount <100,000.00

- General Manager

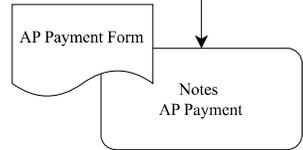
General Accounting Supervisor



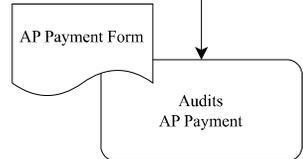
Chief Accountant



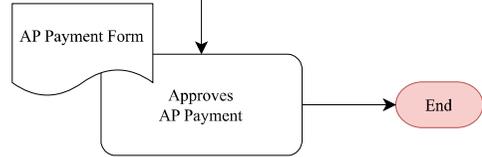
Finance Manager

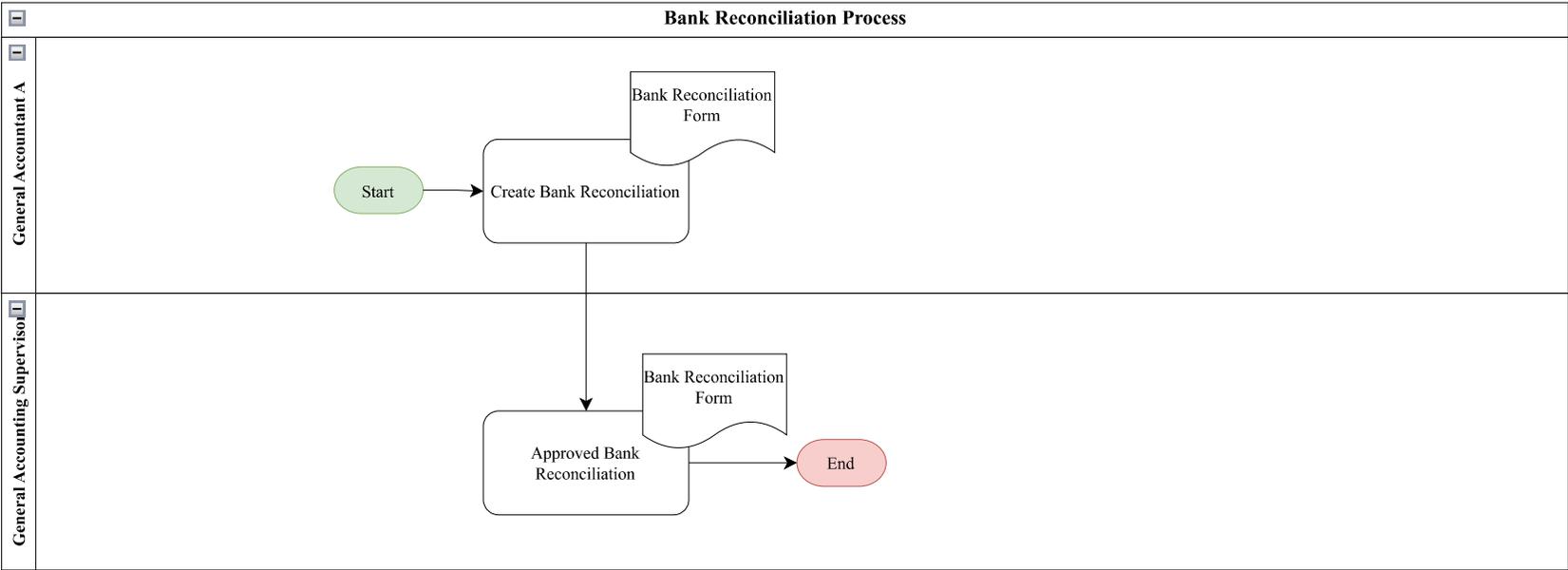


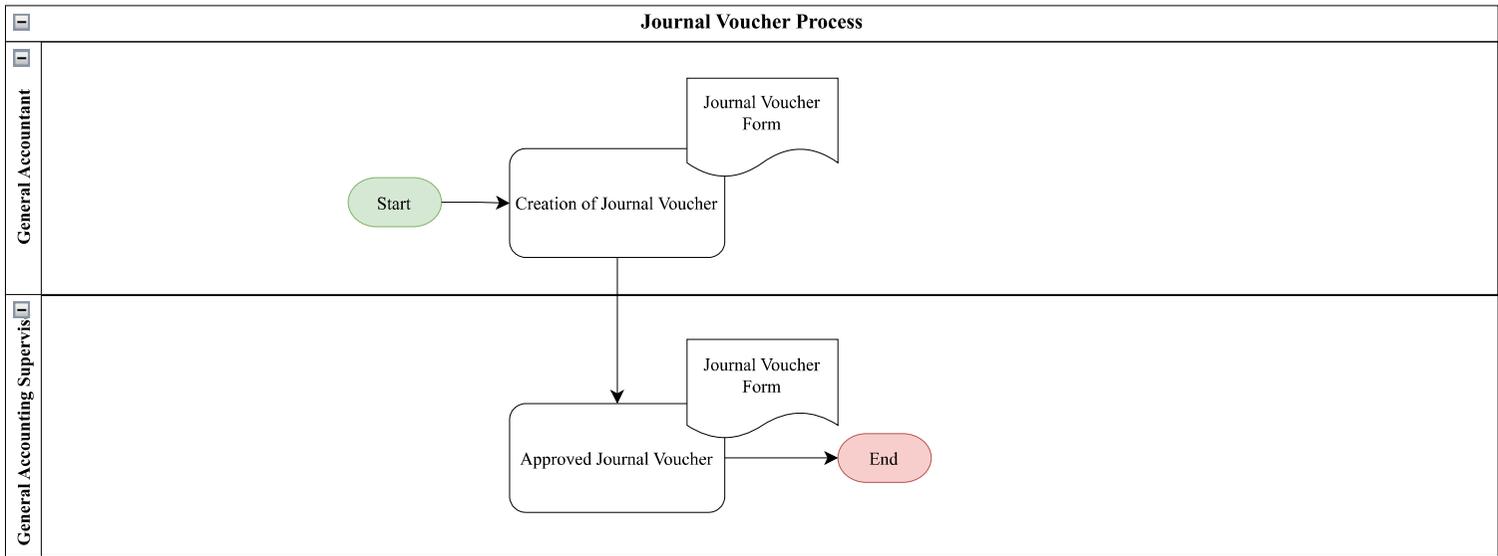
Audit PROCESS

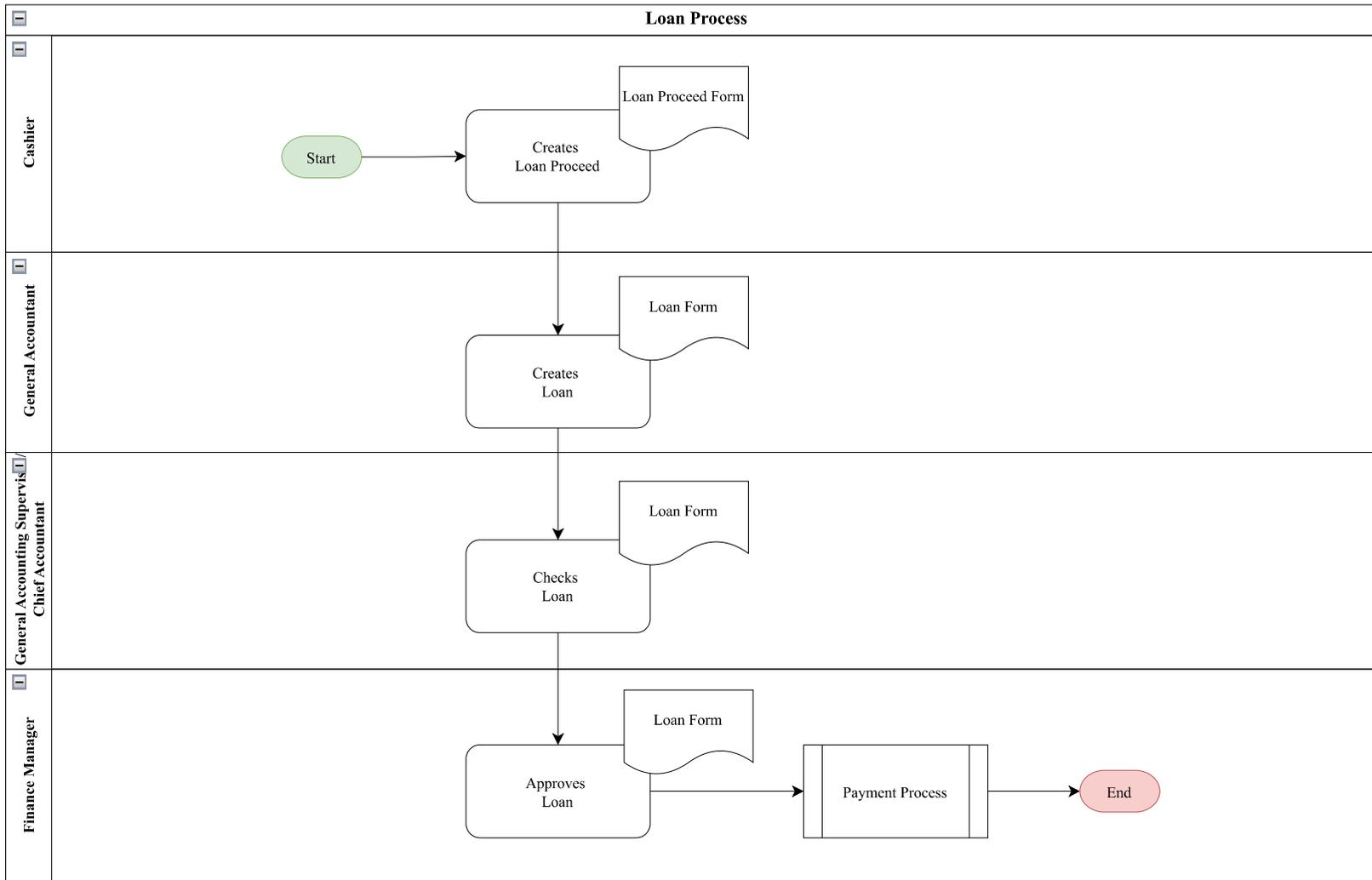


General Manager

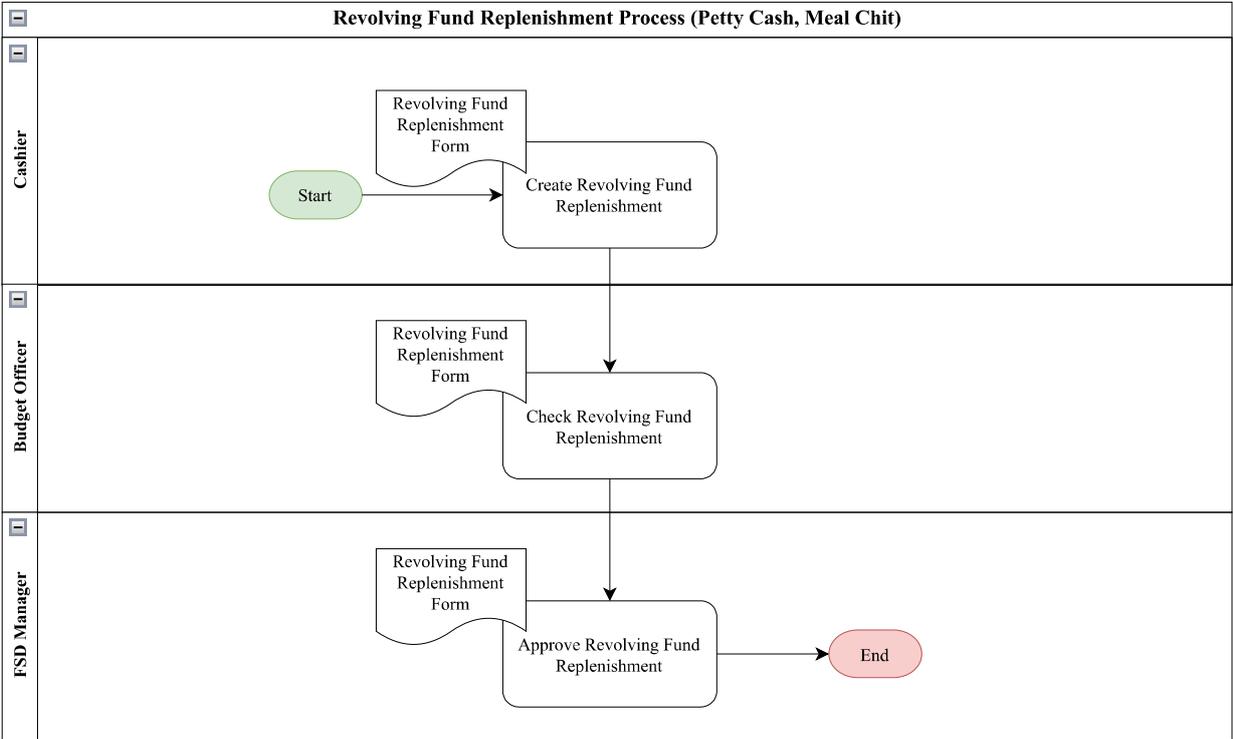
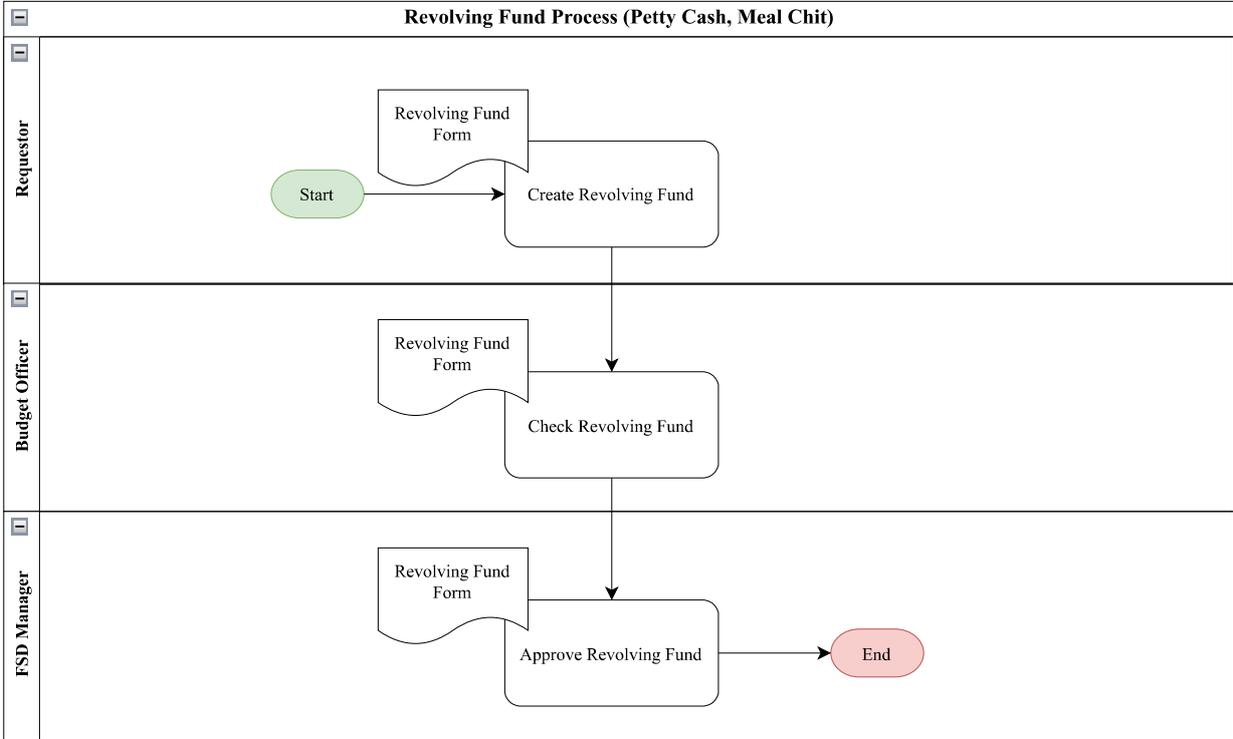




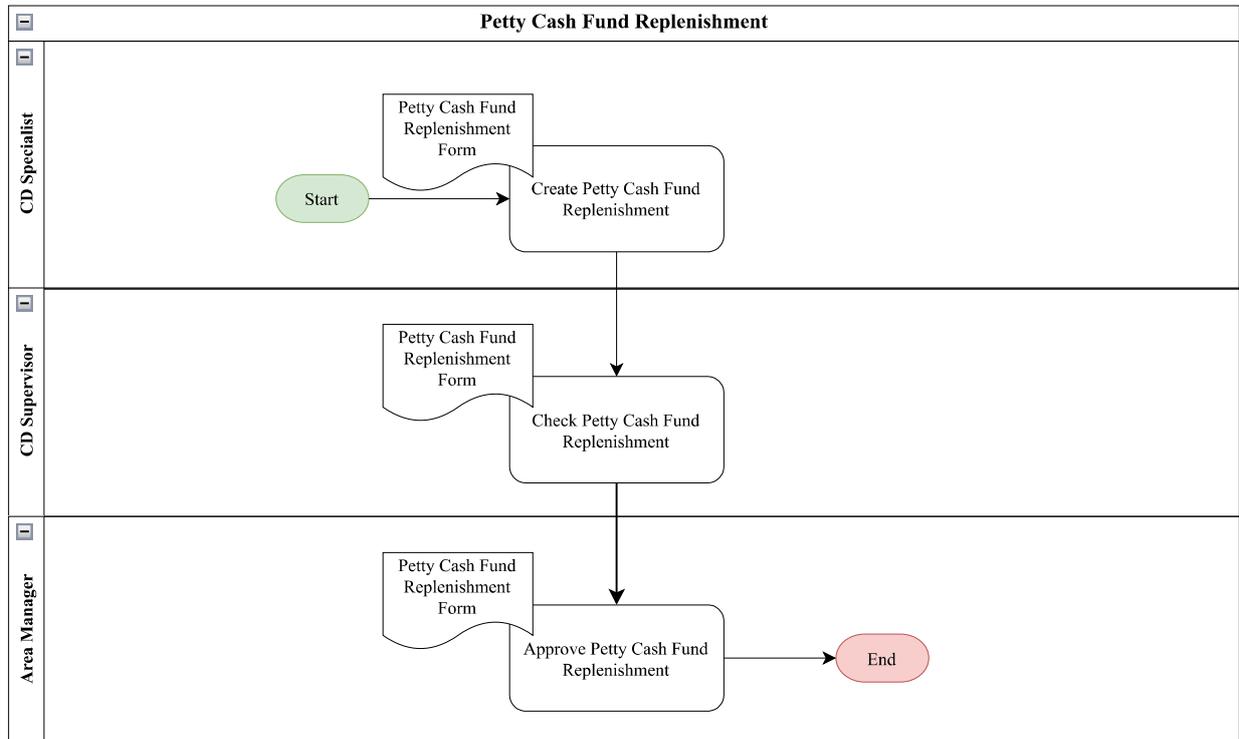
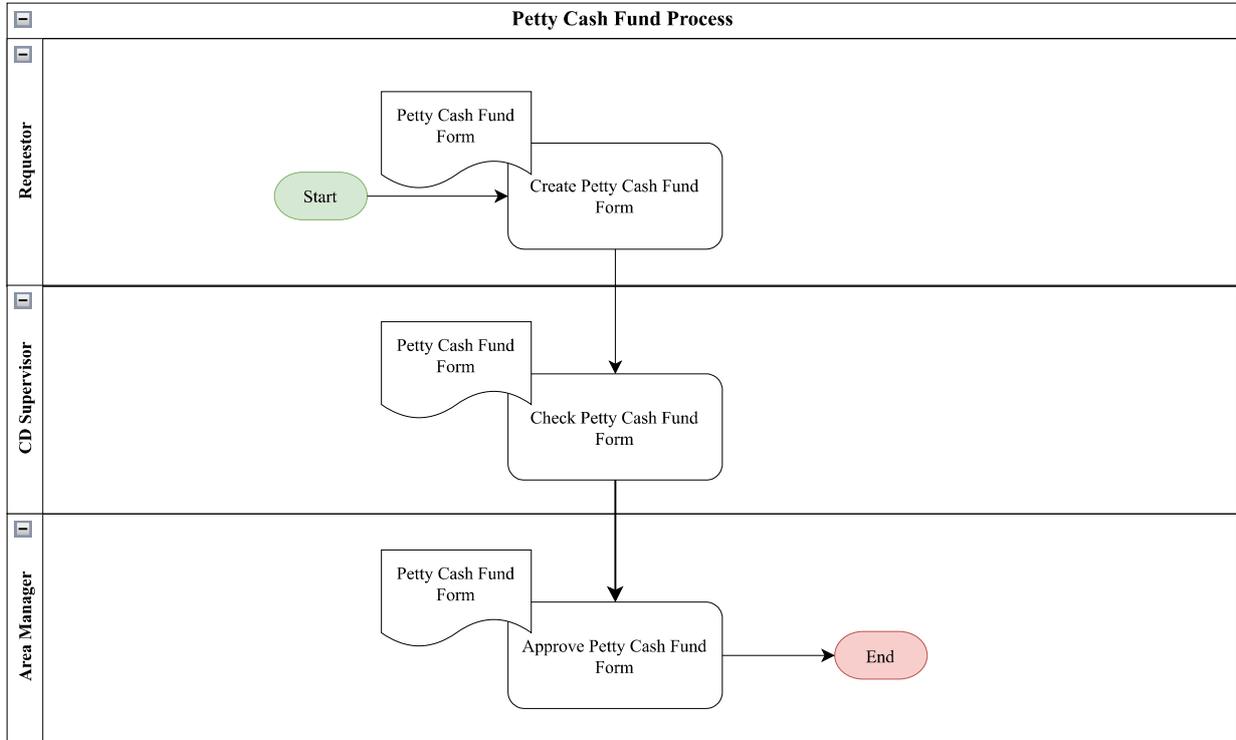




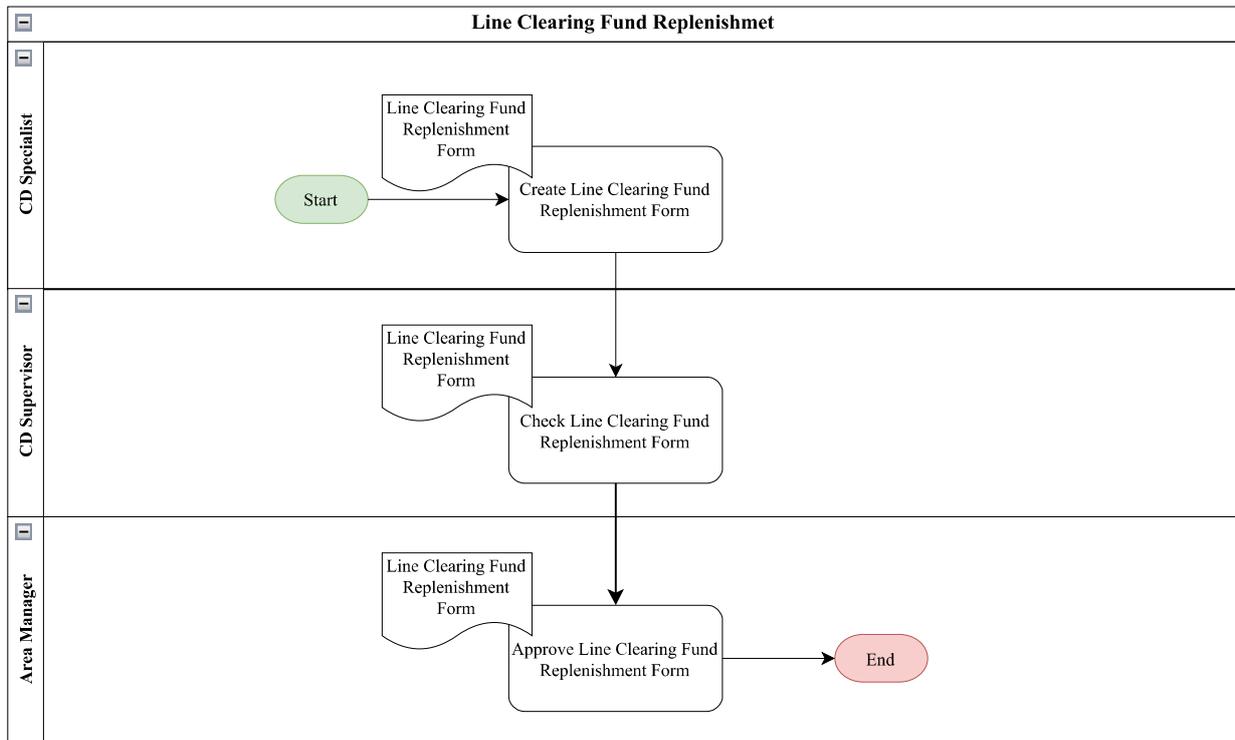
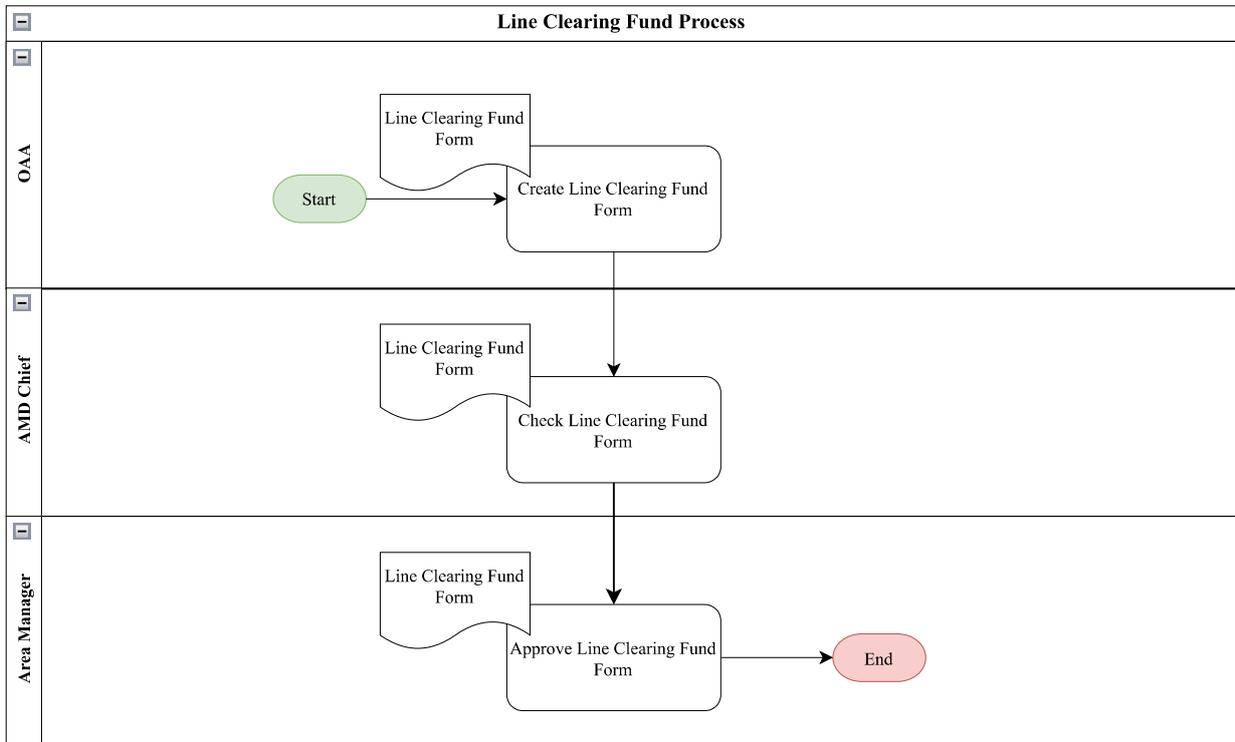
Main Office Revolving Fund

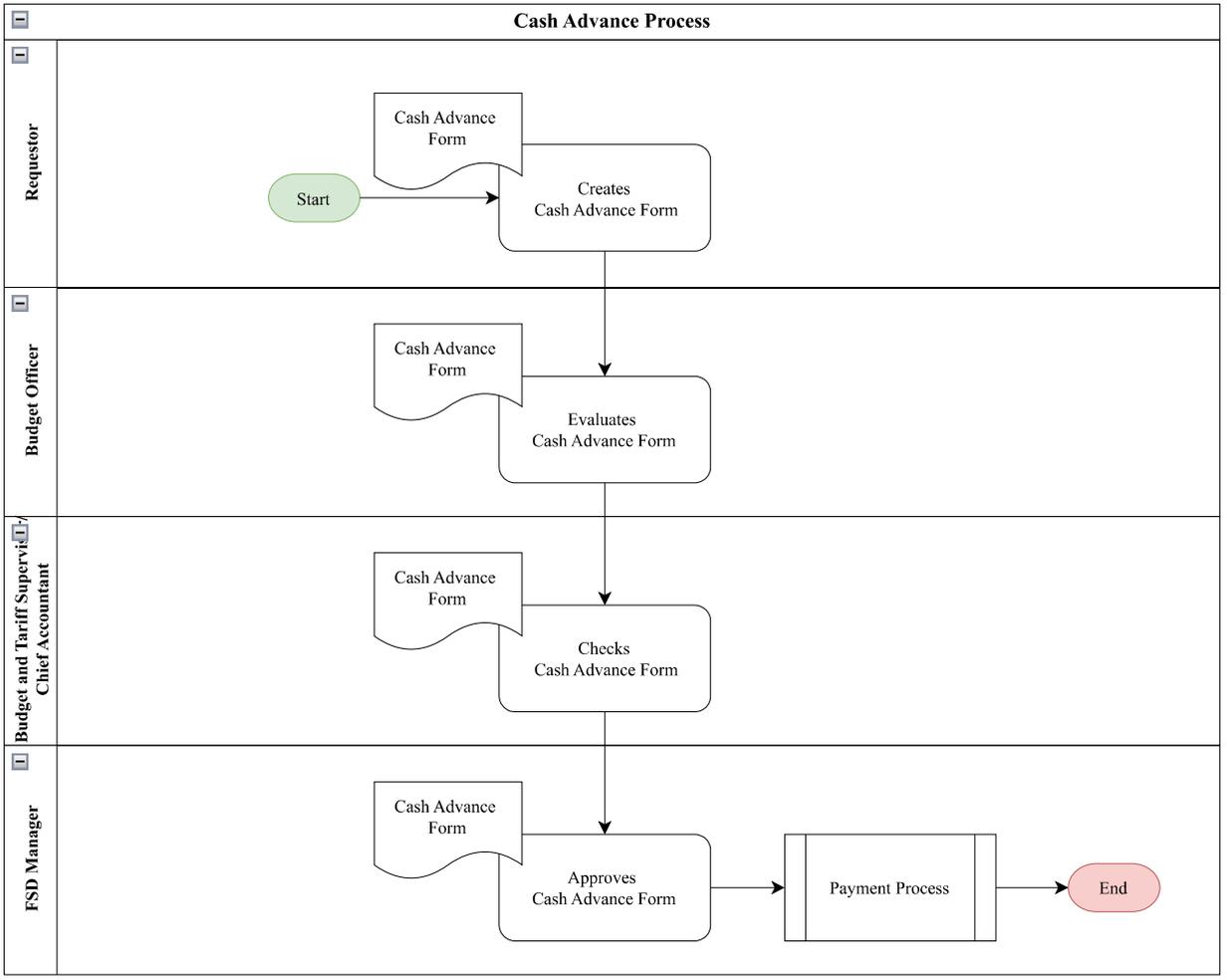


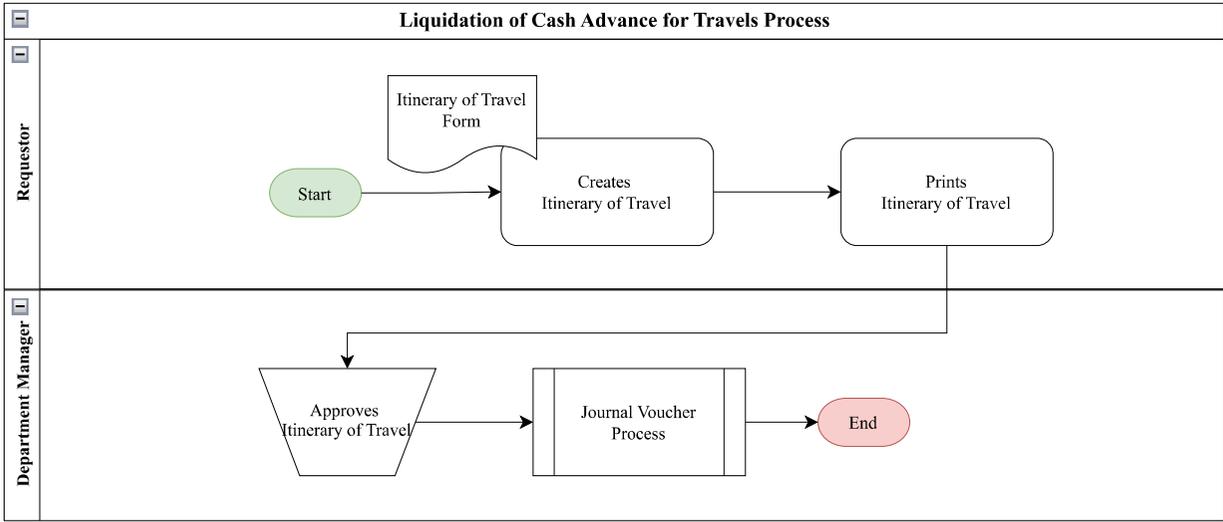
Area Petty Cash Fund

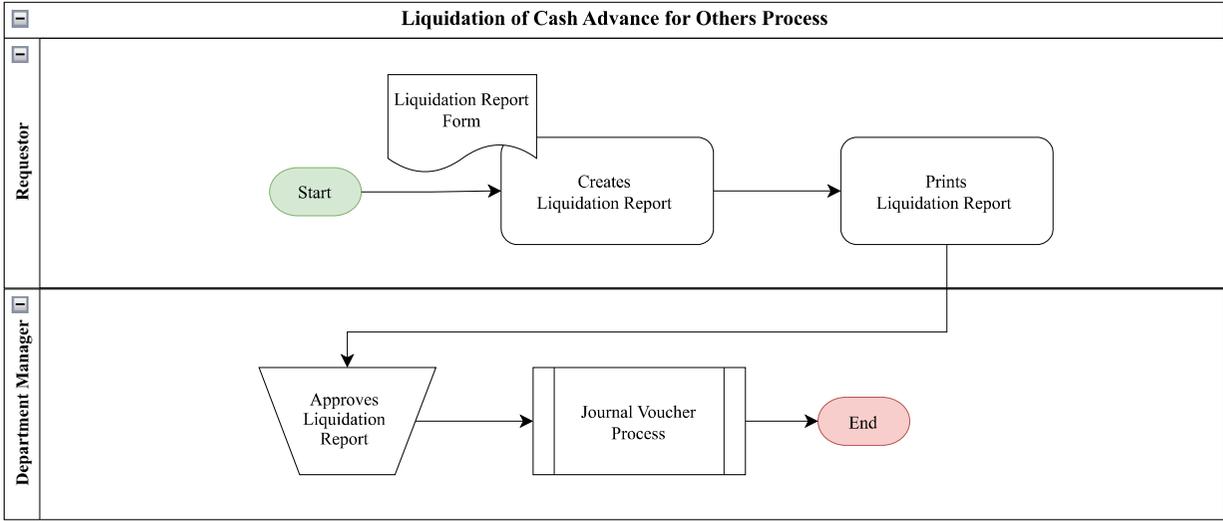


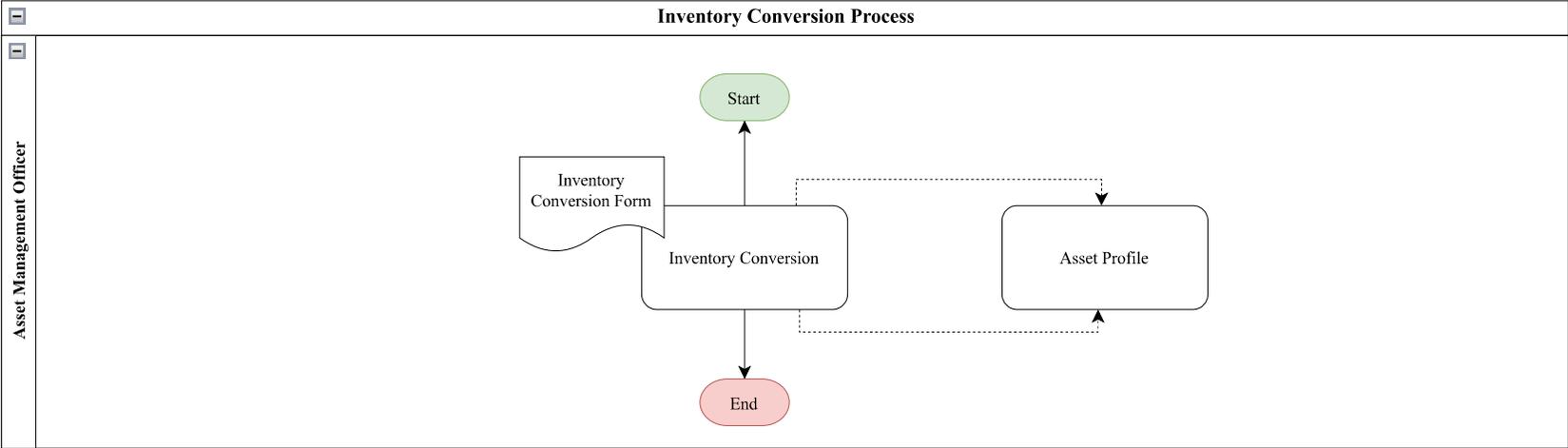
Area Line Clearing Fund

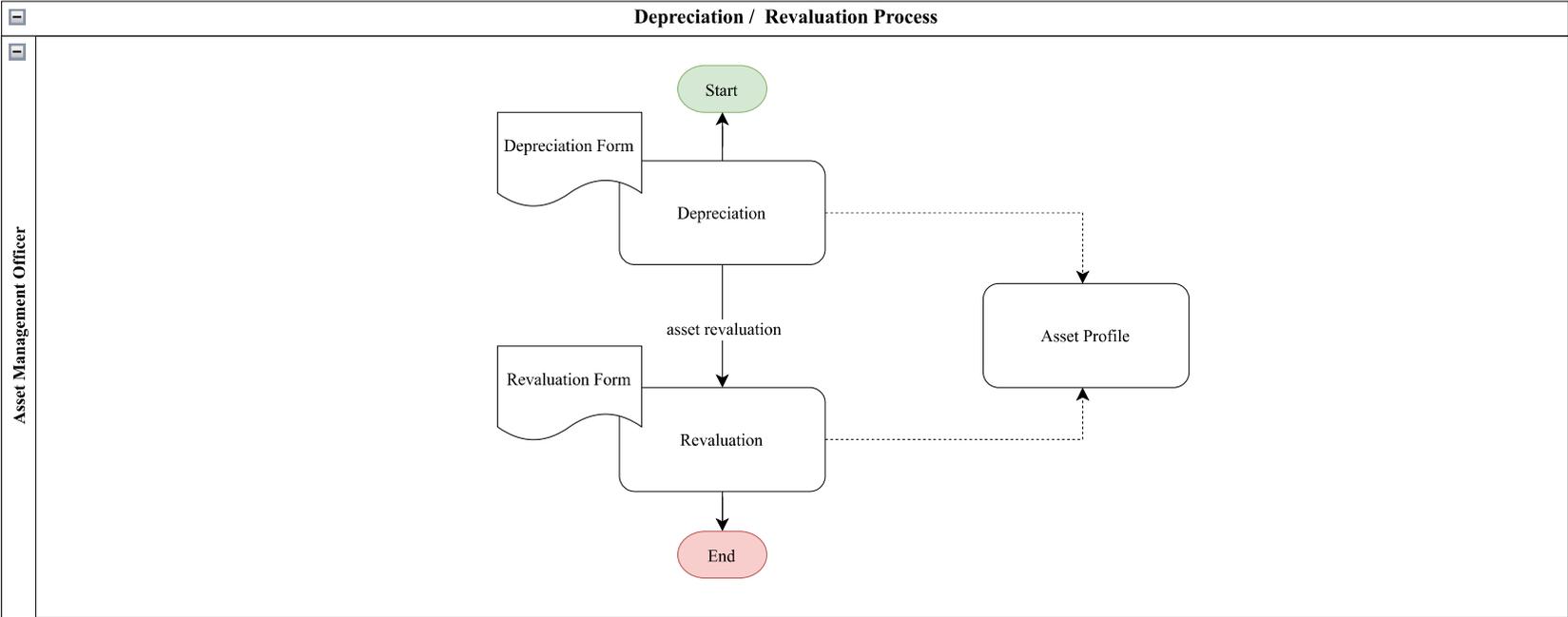


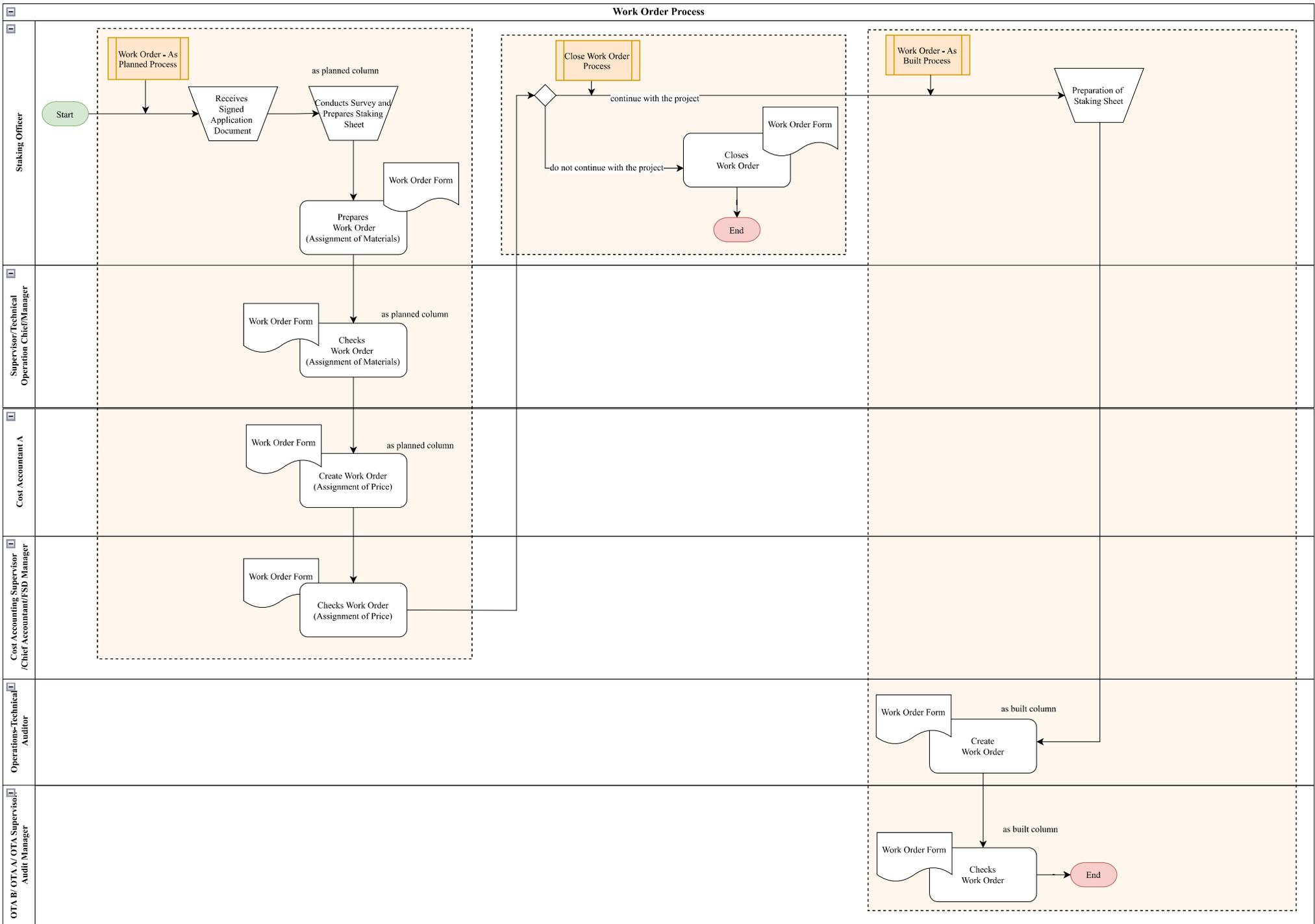










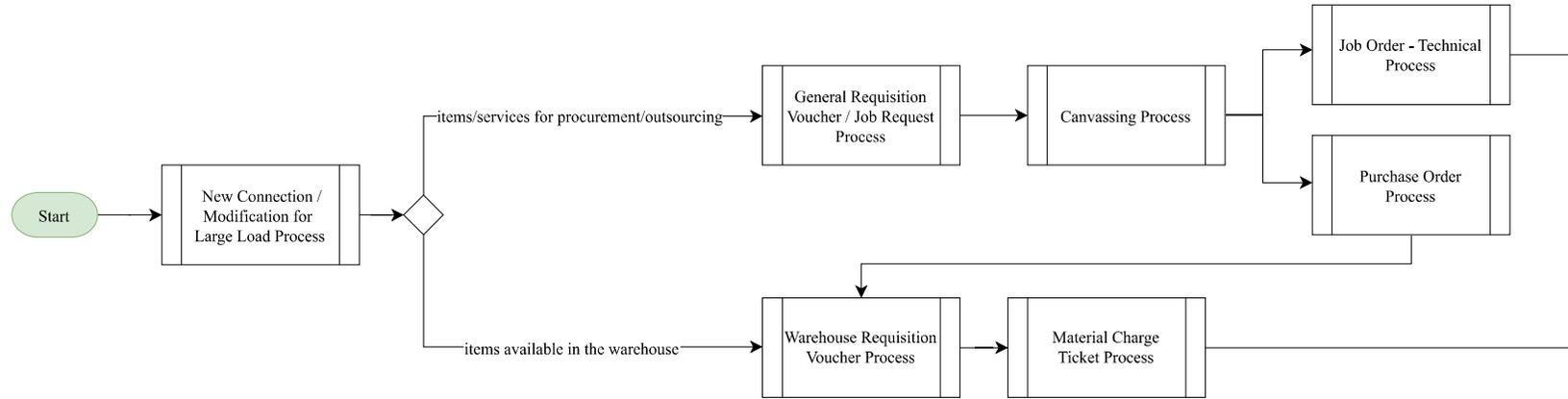


Acronyms and Abbreviations

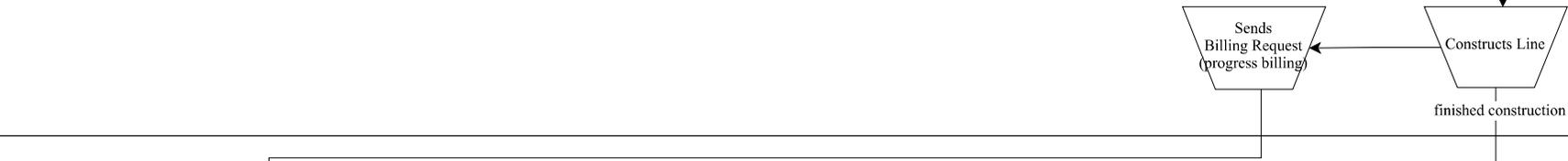
- OTA - Operations Technical Auditor

Fixed Asset (New Connection / Modification for Large Load) Process

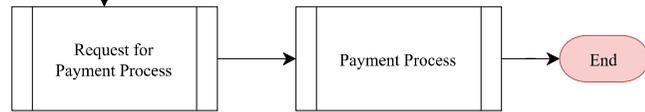
Construction Supervisor /
Power Metering Supervisor



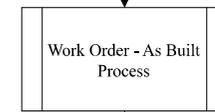
Contractor



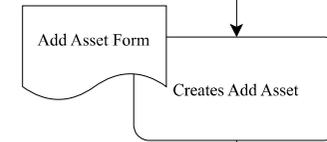
Finance Department



Operations-Technician
Auditor



Cost Accountant A



Cost Accountant Supervisor

