ILLANA BAY MULTI-PURPOSE COOPERATIVE
(IBMPC)
CODIFIED APPROVING and SIGNING AUTHORITY
(CASA)
GUIDELINES



GENERAL PROVISIONS

Approving authority

1. The Board of Directors manage and controls the operations and assets of Illana Bay Multi-Purpose Cooperative (IBMPC).

2. The **Manager** is the chief executive officer and as such executes the policies and mandate of the Board of Directors. He has apparent authority to enter into contracts/agreements as the agent of IBMPC unless prohibited by the Board.

3. Authority flows from top to bottom. Hence, a higher official exercises control and supervision over the lower official under his authority, and can therefore affirm, reverse or revise the decision of the latter. Thus, when the lower ranking official is given authority up to certain amount, such authority is deemed likewise given to the higher ranking official in concurrent capacity.

Delegation of authority

1. The Board of Directors may delegate its authority, which may not be re-delegated unless so specified.

2. Unless otherwise indicated in the CASA, when the approving authority is absent, the substitute authority shall be of a higher level. In the absence of a higher level officer, the approving authority shall fall on any two officers of the Board of Directors.

3. When a new transaction which has not been provided in the CASA crops up, the Manager is authorized to act if it requires immediate action, subject to Board confirmation, unless it is so material (below Php50,000.00 is deemed material), in which cases, a special Board meeting may be called. In his report to the Board seeking confirmation of action, the Manager shall also include the proposal to incorporate the same and the corresponding authority to the CASA or amend the CASA, if there is a possibility that it will become a recurring transaction.

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TRANSACTIONS	APPROVING & SIGNING AUTHORITY
A. PERSONNEL	
1. Approval of hiring/appointment/promotion of regular personnel to positions.	
a. Rank and File	Manager
b. Officers	The Board
2. Approval of performance rating of probationary employees.	Manager
3. Approval of termination of the probationary employee for unsatisfactory conduct or want of capacity.	Manager
4. Approval of disciplinary action against officers and employees.	
a. Written warning, suspension or fine of employees up to rank and file	Manager
b. Written warning, suspension, or fine of officers from Manager and above.	Chairman of the Board
c. Demotion, termination, or dismissal or forced resignation including other administrative disabilities.	The Board
5. Acceptance/approval of resignation, retirement, and dropping from the rolls of regular officers and employees.	Chairman of the Board
6. Approval of hiring and termination of contractual, casual, or emergency employees directly hired.	Manager
7. Extension / renewal of directly hired casual / contractual appointment	Manager
8. Hiring / renewal / extension of services of Consultants	
o Below P50,000 per month	Manager
o Over P50,000 per month	Chairman of the Board
9. Approval of Seminar and Training Expenses	Manager
10. Training including issuance of corresponding Special Order	
a. Attendance to in-house and local/domestic training including issuance of corresponding Special Order	Manager
1. Up to P20,000 per person	Manager
2. Over P20,000 per person and up to P40,000 per person	Manager

3. Over P50,000 per person	Chairman of the Board
b. Attendance to foreign training	
1. Where no cooperative expense is involved except salaries and pre-departure expense	Manager/ Chairman of the Board
2. Where cooperative expense is involved	Chairman of the Board
11. Issuance of Orders	
a. Letter Circulars	Manager
b. Memorandum and Memorandum Circulars (Policy / Regulatory / Administrative/ Procedural matters or Policy implementation)	Manager
c. Special Order (Personnel movement; Participation in Training/Conference; Creation of Committees, and the like.)	Manager/ Chairman of the Board
12. Approval of Leave (provided that the leave of an authorized approving officer shall be approved by the next higher approving authority)	
a. Vacation Leave of absence with or without pay	Manager
b. Sick Leave	Manager
c. Maternity Leave	Manager
d. Terminal Leave	Manager
e. Special Leave Privileges (SLP)	Manager
f. Monetization of Leave Credits	Manager
13. Approval of Domestic Travel Orders including cash advance and its liquidation	
a. Travel of any officer (provided covered by Special Order if travel is for training purposes)	Chairman of the Board
b. Travel of (Secretariat) Rank and File Staff	Manager
14. Approval of Overseas Travel Other than Training	
a. Where no cooperative expense is involved	Manager
b. With expense to be authorized by the cooperative	Chairman of the Board
15. Approval Authority to Render Overtime Services	Manager
16. Approval of Performance Ratings of employees	Manager
17. Signing of Report of Absences and Tardiness	Manager
18. Signing of Appointment Papers, Certification of Employment, Contracts of services and service record	Manager
19. Salary / personal loan with Government /Private Entities	Manager

20. Philhealth Certification	Manager
21. Sickness Notification to SSS re employee's condition; Certification of Unused Earned Leave Credits; Other Forms, Certifications	Manager
22. BIR Personnel Related Forms	
a. 2316 (Tax Withheld)	Manager
b. New Hires or Changes	Manager
c. Other BIR Forms concerning employees record	Manager
23. If personnel action is for the Manager or any officer	Chairman of the Board

TRANSACTIONS	**APPROVING & SIGNING AUTHORITY**
B. **GENERAL & ADMINISTRATIVE FUNCTIONS**	
1. Approval of Requisition Voucher (RV) within budget	
1.1 Procurement of Fixed Assets	
o Up to P100,000	Manager
o Over P100,000	Chairman of the Board
1.2 Procurement of Supplies	
o Up to P2,000	Admin & Finance Manager
o Over P2,000 and up to P100,000	Manager
o Over P100,000	Chairman of the Board
1.3 Repairs and Maintenance	
o Up to P2,000	Admin & Finance Manager
o Over P2,000 and up to P100,000	Manager
o Over P100,000	Chairman of the Board
1.4 Procurement of Services (Security Services, Janitorial, indoor plant, pest control, and the like	Manager
2. Approval of Canvass Sheet	Manager
3. Approval of	
3.1. Building construction, repairs, renovation, supply of materials or engagement of services in connection therewith	
a. Up to P500,000	Chairman of the Board
b. Over P500,000	The Board

3.2. Regular Procurements (e.g. office equipment / furniture / fixtures and IT Programs/Software)	
a. Up to P100,000	Manager
b. Over P100,000	Chairman of the Board
4. Approval of Procurement thru negotiated Purchase (within budget)	
a. Up to P100,000	Manager
b. Over P100,000	Chairman of the Board
5. Approval of Purchase Orders	
a. Up to P100,000	Manager
b. Over P100,000	Chairman of the Board
6. Approval of Disposal of Obsolete and Unserviceable Assets and the manner thereof	
a. With Acquisition cost up to P100,000	Manager
b. With Acquisition cost over P100,000	Chairman of the Board
7. Approval of Lease (with budget)	
a. Office Space/Equipment	Manager
b. Original contracts, amendments or renewals (highest annual amount if with escalation clause)	
- Up to P100,000 per annum	Manager
- Over P100,000 per annum	Chairman of the Board
8. Approval of Publication Cost on Advertising and Publicity	
o Up to P100,000	Manager
o Over P100,000	Chairman of the Board
9. Approval of Representation and Entertainment Expenses and Business Development Expenses (within budget and with receipts and within guidelines) –both internal and external, including Conferences, Meetings, dialogues with donors and other government agencies	
a. Up to P20,000	Manager
b. Over P20,000	Chairman of the Board
10. Approval of Cash Donations & Contributions	Chairman of the Board
11. Approval of Membership in Civic Organizations (Domestic)	Chairman of the Board
12. Approval of Setting Up/Increase of Petty Cash Fund/Revolving Fund)	Chairman of the Board
13. Approval of Disbursement Order for Recurring Expenses	Manager

14. Signing of Contracts (For review of Corporate Lawyer for legal sufficiency)	
a. Lease Contracts	Chairman of the Board
b. Maintenance / service agreement / administrative contracts of previously approved transactions.	Chairman of the Board
c. Deeds of Absolute Sale and such other contracts or documents to effect disposal of obsolete and unserviceable assets	Chairman of the Board
d. Other contracts/documents/agreements/ covering transactions not otherwise specified	Chairman of the Board

TRANSACTIONS	**APPROVING & SIGNING AUTHORITY**
C. **ACCOUNTING, FINANCE & BUDGETING FUNCTIONS**	
1. Approval of Disbursements/Payment of Approved Transactions	
🎬 Up to P100,000	Manager
🎬 Over P100,000	Chairman of the Board
2. Approval of Petty Cash Fund/ Revolving Fund and Transactions	
2.1 Payment of Petty Cash Fund/ Revolving Fund Vouchers	Manager
2.2 Replenishment of Petty Cash/ Revolving Fund	Manager
3. Approval of Accounting Entries Covering Approved Transactions	Manager
4. Approval of Prior Period Adjustment (Debit/Credit to Fund Balance)	
4.1 External Auditor Finding	Chairman of the Board
4.2 Other than External Auditor Finding	Chairman of the Board
5. Withdrawal/ Disbursements of Funds. Issuance /drawing of checks, drafts, transfers, notes, money, orders and all other negotiable instruments obligating the cooperative for the payment of money in pursuance of a duly approved transaction.	Manager and Treasurer
6. Approval of Budget/Budget Transactions	Board of Directors
7. Approval of Fund Investment/Transfer	

7.1 Opening of Bank/Trust Accounts; Fund Transfer from one Bank Account to Another	Board of Directors
7.2 Fund Investment (placement and withdrawal)	Board of Directors
8. Approval of External Accounting Reports	
8.1 Statement of Condition and Statement of Income and Expenses	Chairman of the Board
8.2 Other reports	Chairman of the Board
9. Approval of Internal Accounting Reports	
9.1. Interim Statement of Condition and Statement of Income and Expense	Manager
9.2. Other Reports	Manager
10. Approval of Statement of Account & Balances	
10.1. Statement of Account	Manager
10.2. Certification of member's outstanding balance	Manager
11. Reports and Remittance Forms	
11.1 Monthly and Quarterly Remittance to	
o Bureau of Internal Revenue	Manager
o Social Security System	Manager
o Home Development Mutual Fund (Pag-IBIG)	Manager
o Philippine Health Insurance Corporation (PhilHealth)	Manager
11.2 Annual Corporate Income Tax Remittance	Manager
11.3 Certificate of Income Tax Withholding & Employees Contributions to SSS and Pag-IBIG	Manager
11.4 Report of SSS Employee-Members	Manager
NOTES ON ACCOUNTING: a Accounting will prepare payment order only when there is an approved transaction except for employees claims and external billings (such as telephone, bills, electricity, annual dues, etc.), the approval of which shall be done simultaneously in the payment order. b Accounting will prepare journal voucher only when there is an approved transaction except for bill collections, miscellaneous receivables, ordinary adjustments of previous accounting entries and	

accrued amount in the financial statements. Approval of the foregoing exceptions shall be done simultaneously in the journal voucher.	

TRANSACTIONS	APPROVING & SIGNING AUTHORITY
D. **APPLICATION OF LOAN (Within Capital Stock)**	
1. Approval of Loan (for all coop members & Chairman of the Board)	Manager
2. Approval of Loan (for Manager, all officers & employees)	Chairman of the Board

TRANSACTIONS	APPROVING & SIGNING AUTHORITY
E. **APPLICATION OF LOAN (Based on amount of loan applied)**	
1. Within Capital Stock	Manager
2. Beyond Capital Stock with collateral (50% of the appraised value of the property)	Manager
3. Within Php200,000.00 without collateral	Manager
4. Beyond Php200,000.00 without collateral	Board

Note: Collateral refers to land titles, Certificate of Registration (CR) of vehicles, and other assets acceptable to the cooperative.

TRANSACTIONS	APPROVING & SIGNING AUTHORITY
F. **APPLICATION FOR LOAN MORATORIUM**	
1. Approval of Loan Moratorium (for all coop members & Chairman of the Board)	Manager
2. Approval of Loan Moratorium (for Manager)	Chairman of the Board

TRANSACTIONS	APPROVING & SIGNING AUTHORITY
G. **CHECK SIGNATORIES**	

1. Normal transaction	Manager & Treasurer
2. In the Absence of Manager	Treasurer & Chairman of the Board
3. In the Absence of Treasurer	Manager & Chairman of the Board

TRANSACTIONS	**APPROVING & SIGNING AUTHORITY**
H. **BANK SIGNATORIES**	
1. Normal transaction (in all bank accounts)	Manager, Treasurer & Chairman of the Board

TRANSACTIONS	**APPROVING & SIGNING AUTHORITY**
I. **APPLICATION FOR MEMBERSHIP, ADDITIONAL STOCKS & INVESTMENTS/DEPOSITS**	
1. Application for all types membership	Board of Directors
2. Application for additional stocks	Board of Directors
3. Application for Deposits/Investments	Board of Directors
4. Stock Certificate	Secretary and Chairman of the Board