

Republic of the Philippines
ENERGY REGULATORY COMMISSION
Pasig City



**IN THE MATTER OF THE
APPLICATION FOR
APPROVAL OF THE
BUSINESS SEPARATION
AND UNBUNDLING PLAN
PURSUANT TO SECTION 36
OF REPUBLIC ACT NO. 9136
OR THE ELECTRIC POWER
INDUSTRY REFORM ACT
AND ITS IMPLEMENTING
RULES AND REGULATIONS**

ERC CASE NO. 2022-030 MC

**BENGUET ELECTRIC
COOPERATIVE INC.,**
Applicant.

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Promulgated:
December 22, 2022

O R D E R

On 06 December 2022, Benguet Electric Cooperative Inc. (BENECO) filed an *Application* dated 30 August 2022, seeking the Commission's approval of its Business Separation and Unbundling Plan (BSUP) pursuant to Section 36 of Republic Act No. 9136 or the Electric Power Industry Reform Act of 2001 (EPIRA) and its Implementing Rules and Regulations.

The pertinent allegations in the *Application* are hereunder quoted:

1. The Applicant is a non-stock and non-profit electric cooperative organized and existing under and by virtue of the laws of the Republic of the Philippines, with principal office at #4 South Drive, Baguio City where it may be served with summons and other processes of this Commission.
2. It is the holder of the exclusive franchise issued by the National Electrification Administration (NEA) to exclusively operate the business of electric distribution in Baguio City and the thirteen municipalities of the Province of Benguet namely Atok, Bakun, Bokod, Buguias, Kabayan, Kapangan, Kibungan, Itogon, La Trinidad, Mankayan, Sablan, Tuba and Tublay.

3. Section 36 of Republic Act No. 9136, otherwise known as the Electric Power Industry Reform Act of 2001 or “EPIRA”, provides in that part that

“Any electric power industry participant shall functionally and structurally unbundle its business activities and rates in accordance with the sectors as identified in Section 5 hereof. The ERC shall ensure full compliance with this provision.”

4. Pursuant to the said mandate of the EPIRA as well as Rule 10 of its Implementing Rules and Regulations (IRR), the Honorable Commission promulgated Resolution No. 49, series of 2006 otherwise known as the “Business Separation Guideline, As Amended” as well as Resolution No. 07, Series of 2012, Adopting the Accounting and Cost Allocation Manual (ACAM) for Electric Cooperatives;
5. Pursuant to and in compliance with the requirements of the foregoing law, rules and resolutions, BENECO is submitting herewith for the Commission’s evaluation and approval, its proposed BUSINESS SEPARATION AND UNBUNDLING PLAN (BSUP) for the business separation and structural and functional unbundling of its business activities with the end in view of separating its distribution activities into appropriate business segments and to have a clear separation of operations and accounts between its regulated and non-regulated activities.
6. BENECO’s proposed BSUP is composed of the following sections, to wit:

6.1. DETAILS OF CURRENT STRUCTURE

6.1.1. Corporate Profile

Name of Company:	BENGUET ELECTRIC COOPERATIVE (BENECO)
Address:	No. 4 South Drive, Baguio City
Registration:	In conformity with the Provisions of Republic Act No. 6038 and P.D. 269 as amended by P.D. 1645
Date of Registration:	05 October 1973
Date of Franchise:	20 March 1978
Registration:	Cooperative Development Authority (CDA)
Registration No.:	9520-1015000000049802 Per R.A. 9520
Date of Registration:	11 November 2020
Franchise Area:	Baguio City and Benguet Province (1 City and 13 Municipalities) Baguio City Municipality of Atok Municipality of Bakun Municipality of Bokod Municipality of Buguias Municipality of Itogon Municipality of Kabayan

	Municipality of Kapangan
	Municipality of Kibungan
	Municipality of La Trinidad
	Municipality of Mankayan
	Municipality of Tuba
	Municipality of Tublay
	Municipality of Sablan
Barangays Energized:	269 (100.00%)
Registered Members:	135,374
Service Connections:	216,440
Sources of Power:	TEAM (Phils.) Energy Corporation Wholesale Electricity Spot Market (WESM) Power Sector Asset and Liabilities Management Corporation (PSALM) La Union Electric Cooperative, Inc. (LUELCO)
Kilometers of Lines:	6,172.61
Total Sales:	429,202,996 Kwh
Lifeline Customers:	83,829
Demand (kw):	82,489.79 Kw
No. of Employees:	239

6.1.2. CORPORATE STRUCTURE

The Corporate Structure of the Benguet Electric Cooperative (BENECO) is composed of the following:

1. General Assembly (MCOs)
2. Office of the Board of Directors
3. Office of the General Manager
4. Internal Audit Office
5. Network Services Department
6. Institutional Services Department
7. Non-Network Services Department
8. Power Generation Department

6.1.2.1. DESCRIPTION OF FUNCTIONS

1. General Assembly
The General Assembly comprised the members of the electric cooperative who have the right to vote and be voted upon, inspect the books of accounts of the cooperative.
2. Board of Directors
The Board of Directors are the representatives of the members of the cooperative who are voted upon on a per district basis. They are the policy making body of the cooperative.
3. Office of the General Manager
This office is responsible in the overall operation and performance of the electric cooperative.

4. Internal Audit Office
This office is primarily responsible for the conduct of an independent appraisal of the various operating systems within BENECA to ensure conformity of transactions and the implementation of policies, guidelines and internal control.
5. Network Services Department
This department is primarily responsible for the preparation of effective plans and designs towards the development and improvement of the electrical distribution system and in ensuring its accurate and timely implementation. It also handles the operations and maintenance to ensure reliability, safety and efficiency of the electric distribution system.
6. Power Generation Department
This department is primarily responsible for overseeing the construction of power generation development projects and handling of the operations and maintenance of the mini-hydro generation facilities to ensure its reliability, safety and efficiency.
7. Non-Network Services Department
This department ensures high efficiency of collection revenue from sales and other revenue generating income activities. Computes the correct rates; prepares the Monthly Financial Statistical Report; responsible in the planning, design, implementation and maintenance of computer systems, hardware devices and data communications; and manages the consumer welfare office ensuring excellent standard of quality of customer service through appropriate recording, been acted upon and enforce timely feedback.
8. Institutional Services Department
This department oversees the effective performance of the employees by optimizing productivity and efficiency through the provision of an intensive professional development program and a performance (*sic*) and a performance appraisal system. Provides legal advisories, research and opinions on matters affecting corporate and regulatory compliances; and implements the electric cooperative's information, education and communication campaign including the formation of community-based member consumer owner's organization.

6.1.3. DESCRIPTION OF CURRENT PROCESS

6.1.3.1. Power Service Connection

This process ensures that all requirements for application for service connections are timely attended to and in accordance with the provision of Distribution Services and Open Access Rules, Philippine Distribution Code, Philippine Electrical Code and BENECON Policy.

6.1.3.2. Distribution System Planning and Design

This process ensures a stable, reliable and safe BENECON electric distribution system and systematically addresses the consumers network related requirements. It also ensures compliance with BENECON's obligation and performance standards at the least cost as required by the Philippine Distribution Code and Philippine Grid Code.

6.1.3.3. Distribution System Project Implementation

This process ensures that all approved projects for implementation/construction adhere to construction standards.

6.1.3.4. Operations and Maintenance of Distribution System

This process ensures effective and efficient operation and maintenance of BENECON electric distribution system.

6.1.3.5. Pilferage Detection & Apprehension

This process deters any act of power pilferages and reduces non-technical loss by eliminating pilferage of electricity.

6.1.3.6. Material Quality Acceptance

This process defines the activities done, including inspection and evaluation, to ensure that all delivered line hardware, materials, kilowatt-hour meters, instrument transformers and other special equipment are compliant to all technical specification specified by BENECON.

6.1.3.7. Calibration Procedure

This process ensures that all test equipment are calibrated on a regular basis specified in the calibration plan schedule making sure that each test equipment are compliant under the technical specification specified by the equipment manufacturer.

6.1.3.8. Handling of Consumer Reports, Requests, and Feedback

This process ensures the prompt and proper handling of consumer reports, requests and feedback.

6.1.3.9. Reading of KWH Meters

This process defines the process of accurate and timely reading of KWH meters.

6.1.3.10. Collection of Power Bills and Other Fees

This process ensures timely collection, recording and deposit of power bills and other fees which are properly recorded and deposited on time.

6.1.3.11. Disconnection and Reconnection of Power Service

This process defines the process of disconnecting all accounts with job orders and timely reconnection of paid disconnected accounts.

6.1.3.12. Training and Development

This process defines the process of providing required training and development needs of employees on a timely basis.

6.1.3.13. Conduct of Consumer Education Awareness

This process defines the process of providing required training and development needs of employees on a timely basis.

6.1.3.14. Repair and Maintenance of Facilities

This process defines the process on repairs and maintenance of facilities to ensure good condition and safety.

6.1.3.15. Repair and Maintenance of Vehicles

This process defines the process on repairs and maintenance of vehicles to ensure good condition and safety.

6.1.3.16. Procurement

This process defines the process of purchasing quality materials, goods, equipment and services within required time at the most reasonable cost.

6.1.3.17. External Provider Management

This process defines the process of ensuring suppliers are capable of supplying materials and services needed for implementation of cooperative processes and compliant to standards/requirements.

6.1.3.18. Warehouse (Receiving)

This process defines the process of efficient and effective procedure in receiving materials and equipment from suppliers.

6.1.3.19. Warehouse (Issuing)

This process defines the process of releasing materials and equipment from the warehouse to end users.

6.1.3.20. Regulatory Compliance

This process defines the activities in the preparation up to the submission of reportorial and statutory requirement to the different regulatory bodies.

6.1.3.21. Development of New Application Systems

This process defines the standard work flow for designing, documenting and developing new BENEKO application systems.

6.1.3.22. Electronic Data Backup and Recovery

This process defines the process of properly storing and securing of all electronic data files for easier retrieval during computer hardware failures.

6.1.3.23. Maintenance of Computers and Communication System

This process defines the process of ensuring all computer and internal communication systems are in good working condition at all times and adhere to system standards.

6.1.3.24. Control of Non-Conforming Products and Services

This process defines the identification and control of non-conforming products and services to prevent unintended use or delivery to the customers.

6.1.3.25. Internal Quality Audit

This process defines the conduct of regular internal quality audits in order to assess the level of conformance and effectiveness of the Quality Management System (QMS)

6.1.3.26. Non-Conformity and Corrective Action

This process defines the implementation of appropriate corrective actions to effectively address nonconformities and root causes to prevent reoccurrence.

6.1.3.27. Management Review

This process ensures the timely and systematic conduct of reviews of organization's Quality Management System

(QMS) and its performance. It also ensures suitability, adequacy and effectiveness of organization's QMS.

6.2. DETAILS OF BUSINESS SEGMENTS

The Benguet Electric Cooperative (BENECO) has seven business segments which should be unbundled into the following segments:

6.2.1. Power Generation

The segment comprises the generation of electricity through the use of a co-generation facility and embedded generators with the provisions of Ancillary Services using generation assets.

The Applicant shall perform the following:

- Billing, collection and the provision of customer services to such end users in their capacity as electricity consumers or to such other customers in their capacity as purchasers of electricity.
- Energy trading (including the purchase of electricity and hedging activities) undertaken in connection with the sale of electricity to end-users who are included in the contestable market or to other customers who are not end-users.
- The sale of electricity to end-users who are included in the contestable market or to other customers who are not end-users.

6.2.2. Distribution Services (DS)

Using its distribution network, the Applicant intends to continue its major business of distributing power, a regulated business activity. It aims to enhance this function in a bid to improve the delivery of its services, both to its captive market and contestable consumers.

The Applicant shall perform the following:

- Provision of regulated distribution services.
- Provision of ancillary services that are provided in using assets which form part of distribution system.
- Planning, maintenance, augmentation and operation of distribution system.
- Provision, installation, commissioning, testing, repair, maintenance and reading of WESM-related meters (not also being meters used to measure the delivery of electricity.)
- Billing, collection and customer service for customers purchasing distribution and distribution connection services.

6.2.3. Distribution Connection Services (DCS)

This segment comprises the provision of capability at each Connection Point to a Distribution System to deliver electricity to or take electricity from the Connection Point, and the conveyance of electricity.

6.2.4. Regulated Retail Services (RRS)

Having a secured supply of power through an electric power purchase agreement (EPPA), the Applicant remains determined to continue its retail service for its captive market. Through the EPPA, the Applicant can guarantee the availability of reliable electricity sold at very competitive prices. In addition, the Applicant is also a participant in the Wholesale Electricity Spot Market (WESM).

The Applicant shall perform the following:

- Billing, collection, customer service, energy trading and electricity sales for the captive market.
- Provision, installation, commissioning, testing, repair, maintenance and reading of meters for customers in the captive market.

6.2.5. Non-Regulated Retail Services (NRRS)

The Applicant has five contestable customers within its franchise area and was allowed to supply as a Local Retail Electricity Supplier (LRES) on June 27, 2013.

The Applicant shall perform the following:

- Billing, collection, customer service, energy trading and electricity sales for the contestable market and other customer who are not end-users.
- Provision, installation, commissioning, testing, repair, maintenance and reading of meters for customers in the contestable market and other customers who are not end-users.

6.2.6. Supplier of Last Resort Services (SLRS)

The Applicant was designated as a Supplier of Last Resort (SOLR) by this Commission and shall perform billing, collection, basic customer service, energy trading and electricity sales for the SOLR customer.

6.2.7. Related Business Services (RBS)

The Applicant is determined to continue with its related businesses utilizing distribution assets/facilities/staff such as transformer and pole rentals. It has also recently procured a printing machine that it uses to print its office forms, corporate calendar and publication and the BENEKO journal.

6.3. ACCOUNTING SEPARATION

Separate Financial Statements for each business segment shall be prepared in accordance with the Accounting and Cost Allocation Manual (ACAM) for Electric Cooperatives duly approved by the Energy Regulatory Commission (ERC).

6.4. DESCRIPTION OF SEPARATION

The costs of service and assets shall be allocated, whenever possible, through Direct Assignment. However, if these costs of service and assets cannot be directly assigned, they shall be allocated using allocation factors as defined in the Energy Regulatory Commission (ERC) approved Accounting and Cost Allocation Manual (ACAM) for Electric Cooperatives.

6.5 MILESTONES AND HIGHLIGHTS

This includes the events participated in by BENECON from April 2004 to September 2012 in relation to the promulgation of the ACAM for ECs, as well as the Pre-filing Conference Workshop on the BSUP conducted by PHILRECA.

On April 1, 2013, BENECON's BSUP was approved as per ERC Case No. 2012-068 MC. From January 2018 to May 2018, Seminar-Workshops were conducted by NEA in relation to the Accounting and Cost Allocation Manual Implementation.

BENECON plans to commercially operate its 3.240 megawatt Man-asok Hydroelectric Power Plant at Sebang, Buiguas, Benguet and the existing employees and assets of BENECON shall be used in the business segments it will pursue.

The employees and assets shall be segregated and allocated to the different segments in accordance to the Accounting and Cost Allocation Manual for Electric Cooperatives with the goal that BENECON shall implement the unbundling of business through the eventual creation of separate offices within the same juridical entity.

6.6. PROGRAM FOR CODE OF CONDUCT

The Applicant undertakes to abide by the provisions of Sections 43(t) and 45 of Republic Act 9136, otherwise known as the Electric Power Industry Reform Act of 2001 (EPIRA) and Section 3 (c) (iv) Rule 10 of its Implementing Rules and Regulations (IRR), the Benguet Electric Cooperative (BENECON) embraces and shall comply with Resolution No. 31 series of 2006, "Code of Conduct for Competitive Retail Market Participants."

6.7. ACCOUNTING SEPARATION STATEMENTS

The Application prepared the Accounting Separation Statements in accordance with the Accounting and Cost Allocation Manual (ACAM) for Electric Cooperatives and the Philippine Financial Reporting Standards (PFRS).

6.8. AUDITED FINANCIAL STATEMENTS FOR 2021

The Audited Financial Statements were used to prepare the Accounting Separation Statements.

EXHIBITS AND ANNEXES

A	Business Separation and Unbundling Plan (BSUP)
B	Accounting and Cost Allocation Manual (ACAM)
C	Articles of Cooperation and By Laws
D	Certificate of Franchise issued by the National Electrification Administration (NEA)
E	Certificate of Registration with the Cooperative Development Authority (CDA)
F	2021 Audited Financial Statement
G	Board of Directors Resolution and Secretary's Certificate
H	Business Permit

WITNESS TO BE PRESENTED.

BENELITA S. LINMIPAO. She will testify of the contents of the Application.

PRAYER

IN VIEW HEREOF, the Applicant humbly prays before this Honorable Commission that after due notice and hearing, this Application shall be given due course and approved accordingly.

Further, the Applicant prays that the Business Separation and Unbundling Plan (BSUP) herewith attached, including all its details and papers, be likewise approved to become an integral part of the Application.

Finding the said *Application* to be sufficient in form with the required fees having been paid, the Commission hereby sets the same for determination of compliance with the jurisdictional requirements, expository presentation, Pre-trial Conference, and presentation of evidence on the following dates and online platforms for the conduct thereof pursuant to Resolution No. 09, Series of 2020¹ and Resolution No. 01, Series of 2021² (ERC Revised Rules of Practice and Procedure):

Date	Platform	Activity
16 February 2023 (Thursday) at nine o'clock in the morning (9:00 AM)	Microsoft Teams or Zoom Application	Determination of compliance with jurisdictional requirements and expository presentation
23 February 2023 (Thursday) at nine o'clock in the morning (9:00 AM)		Pre-Trial Conference and Presentation of Evidence

¹ A Resolution Adopting the Guidelines Governing Electronic Applications, Filings and Virtual Hearings Before the Energy Regulatory Commission.
² A Resolution Adopting the Revised Rules of Practice and Procedure of the Energy Regulatory Commission.

RELATIVE THERETO, BENECO is hereby directed to:

- 1) Cause the publication of the attached *Notice of Virtual Hearing* once (1x) in a newspaper of nationwide circulation in the Philippines at its own expense, at least ten (10) days before the date of the scheduled initial hearing;
- 2) Furnish with copies of this *Order* and the attached *Notice of Virtual Hearing* the Offices of the Provincial Governor, the City and Municipal Mayors, and the Local Government Unit (LGU) legislative bodies within BENECO's franchise area for the appropriate posting thereof on their respective bulletin boards;
- 3) Inform the consumers within BENECO's franchise area, by any other means available and appropriate, of the filing of the *Application*, its reasons therefor, and of the scheduled virtual hearings thereon;
- 4) Furnish with copies of this *Order* and the attached *Notice of Virtual Hearing* the Office of the Solicitor General (OSG), the Commission on Audit (COA), and the Committees on Energy of both Houses of Congress. They are hereby requested, if they so desire, to send their duly authorized representatives and attend the scheduled hearings; and
- 5) Furnish with copies of the *Application* and its attachments, except those subject of a motion for confidential treatment of information, if any, all those making requests therefor, subject to reimbursement of reasonable photocopying costs.

Within five (5) calendar days prior to the date of the virtual hearings, BENECO must submit to the Commission via electronic mail (e-mail) at docket@erc.ph, copy furnish the Legal Service through legal@erc.ph, the scanned copies of its written compliance with the aforementioned jurisdictional requirements attaching therewith, methodically arranged and duly marked, the following:

- 1) The evidence of publication of the attached *Notice of Virtual Hearing* consisting of affidavit of the Editor or Business Manager of the newspaper where the said *Notice of Virtual Hearing* was published, and the complete issue of the said newspaper;

- 2) The evidence of actual posting of this *Order* and the attached *Notice of Virtual Hearing* consisting of certifications issued to that effect, signed by the aforementioned Governor, Mayors and LGU legislative bodies or their duly authorized representatives, bearing the seals of their offices;
- 3) The evidence of other means employed by BENEKO to inform the consumers within its franchise area of the filing of the *Application*, its reasons therefor, and of the scheduled hearings thereon;
- 4) The evidence of receipt of copies of this *Order* and the attached *Notice of Virtual Hearing* by the OSG, the COA, and the Committees on Energy of both Houses of Congress;
- 5) The evidence of receipt of copies of the *Application* and its attachments, except those subject of a motion for confidential treatment of information, if any, by all those making requests therefor; and
- 6) Such other proofs of compliance with the requirements of the Commission.

Moreover, BENEKO is hereby required to post on its bulletin boards, the scanned copies of the foregoing jurisdictional requirements, together with the newspaper publication and certifications issued by the concerned Offices of the Governor, Mayors and Local Legislative Bodies, and to submit proof of its posting thereof.

BENEKO and all interested parties are also required to submit via e-mail at doCKET@erc.ph, copy furnish the Legal Service through legal@erc.ph, **at least five (5) calendar days** before the date of the scheduled virtual hearing and Pre-trial Conference, their respective Pre-Trial Briefs containing, among others:

- 1) A summary of admitted facts and proposed stipulation of facts;
- 2) The issues to be tried or resolved;

- 3) The documents or exhibits to be presented, stating the purposes and proposed markings therefor, which should also be attached to the Pre-trial Brief; and
- 4) The number and names of the witnesses, with their written testimonies in a Judicial Affidavit form attached to the Pre-trial Brief.

BENECO must ensure that all the documents or exhibits proposed to be presented have already been duly submitted to the Commission **at least five (5) calendar days** before the date of the scheduled initial virtual hearing and Pre-trial Conference pursuant to the preceding paragraph.

Failure of BENECO to comply with the above requirements within the prescribed period shall be a ground for cancellation of the scheduled hearing, and the resetting of which shall be six (6) months from the said date of cancellation.

BENECO must also be prepared to make an expository presentation of the instant *Application*, aided by whatever communication medium that it may deem appropriate for the purpose, in order to put in plain words and explain, for the benefit of the consumers and other concerned parties, the nature of the *Application* with relevant information and pertinent details substantiating the reasons and justifications being cited in support thereof.

BENECO is hereby directed to file a copy of its Expository Presentation via e-mail at doCKET@erc.ph, copy furnish the Legal Service through legal@erc.ph, **at least five (5) calendar days** prior to the scheduled virtual hearing. BENECO shall also be required, upon the request of any stakeholder, to provide an advance copy of its expository presentation, **at least five (5) calendar days** prior to the scheduled virtual hearing.

Any interested stakeholder may submit its comments and/or clarifications **at least one (1) calendar day** prior to the scheduled virtual hearing, via e-mail at doCKET@erc.ph, copy furnish the Legal Service through legal@erc.ph. The Commission shall give priority to the stakeholders who have duly submitted their respective comments and/or clarifications, to discuss the same and propound questions during the course of the expository presentation.

BENECO is hereby directed to submit, either through personal service, registered or ordinary mail/private courier, one (1) set of the


original or certified true hard/printed copy/ies of its Jurisdictional Compliance, Expository Presentation, Pre-trial Brief, and Judicial Affidavit/s of witness/es, **within five (5) working days** from the date that the same were electronically submitted, as reflected in the acknowledgment receipt e-mail sent by the Commission. Similarly, all interested parties who filed their Petition for Intervention or Opposition are required to submit the hard/printed copy thereof within the same period through any of the available modes of service.

Finally, BENECO, including its authorized representative/s and witness/es, are hereby directed to provide the Commission, thru legal.virtualhearings@erc.ph, with their respective e-mail addresses upon receipt of this *Order*. The Commission will send the access link/s to the aforementioned hearing platform within five (5) working days prior to the scheduled hearing.

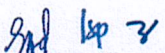
SO ORDERED.

Pasig City, 22 December 2022.

FOR AND BY AUTHORITY
OF THE COMMISSION:


FLORESINDA G. BALDO-DIGAL
Oversight Commissioner
For the Legal Service

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LS: SQD/LSP/MCCG

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Copy Furnished:

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7. Office of the Municipal Mayor
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Atok, Benguet
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Bakun, Benguet
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Bokod, Benguet
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Kibungan, Benguet

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Kibungan, Benguet
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Itogon, Benguet
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Itogon, Benguet
23. Office of the Municipal Mayor
La Trinidad, Benguet
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Mankayan, Benguet
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Sablan, Benguet
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