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1.0 OBJECTIVE

The Cashier's Office shall safeguard all the collections and disbursements of the Commission and shall keep book of accounts (Warrant Register), records and reports. The said reports shall submit to Accounting and COA Office. Also perform other functions as maybe required by the Commission.

The three (3) core functions of the Cashier's Office is to collect and deposit cash or check transactions of the Commission, handle cash advances from petty cash or other various projects of PSC, and issue and prepare checks of various business transactions of the Agency.

2.0 SCOPE

The Cashier's Office provides services that carried out the mission and vision of the Agency to promote and develop Philippine Sports as well as to well provide the service that suits the clientele's preference.


Cashier's Office is located at 2nd floor of PSC Admin Bldg. Cashier's window opens at 8:00AM and closed at 5:00 PM. Cash and check collections are supported by an official receipts. Issue checks to all vouchers received from the DED-AFMS.

The office provides assistance in terms of preparing and issuance of checks, issuance of official receipts and manages cash advances which supports the Agency's clients which are the NSA's, Suppliers, Athletes and co-employees.

3.0 DEFINITION OF TERMS


- 3.1 Cash Advances – Advances granted to officers and employees who may be classified into: (a) regular cash advance – those granted to cashier's, disbursing officers, paymasters and/or property/supply officers for salaries and wages, commutable allowances, honoraria and other similar payments and petty cash operating expenses; (b) Special Cash Advances – those granted on the explicit authority of the Agency Heads to duly designated disbursing officer or employees for other legally authorize purposes.
- 3.2 Outstanding Check – checks issued by the Agency which are not been encashed/transact to the bank by the payee.
- 3.3 Disbursement Voucher – a form used to pay an obligation to employees/individuals/agencies/creditors for goods purchased or services rendered. It shall be prepared by the Requesting Office/Unit. The Accounting Division/Unit shall stamp on the face of this form the date of receipt from the requesting unit
- 3.4 General Fund– Fund which is available for any purpose to which the legislative body may choose to apply, and is composed of all receipts or revenues which are not otherwise occurring to other funds.
- 3.5 Notice of Cash Allocation (NCA)– Cash authority issued by the DBM to central, regional and provincial offices and operating units through the authorized government servicing banks of the MDS, to cover the cash requirements of the agency.
- 3.6 Report of Cash Disbursement –This reports prepared by the Disbursing Officer to liquidate his/her cash advances for payment of salaries, wages, honoraria, allowances, and other personnel benefits, current operating expenses, and special purpose/time-bound undertakings. It shall be maintained by fund cluster

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- 3.7 List of Due and Demandable Accounts Payable –Authority to Debit Accounts - The LDDAP-ADA is an accountable form used as an authorization issued by the NGA/OU to the MDS-GSB instructing the bank to debit a specified amount from its available NCA to pay the creditors/payees listed in the upper portion of the LDDAP-ADA.
- 3.8 Special Disbursing Officer – ACashieror any employee that will be bonded that is designated by the Agency to pay out various transaction of a specific project.
- 3.9 Report of Checks Issued -This report shall be used by the Disbursing Officer to report daily or as often as necessary his/her disbursements made through checks. It shall include cancelled checks and be maintained by fund cluster.
- 3.10 Cash Disbursement Journal -This special journal is used by the Cashier's Office to record the disbursements made by the Disbursing Officer. It shall be maintained by fund cluster.
- 3.11 Advise to Debit Account -This report shall be used by the Office to report daily or as often as necessary his/her disbursements made through ADA. Transactions giving rise to payment by check or through this are payments for obligations incurred by the Agency, cash advances, granting of financial assistance, payment to suppliers and other claims and payables of the Agency.
- 3.12 Report of Collection and Deposit - The Collecting Officer/Cashier shall prepare this report to record his/her collections and deposits to the GSB as of specific date and shall be maintained by fund cluster.
- 3.13 Order of Payment -The Accounting Division/Operations and Maintenance Office shall prepare this form based on a Bill and it shall be prepared for each payor.
- 3.14 Advice of Checks Issued and Cancelled - The ACIC is a report prepared and submitted at least daily by an agency/entity to the bank partners to enable the payees to encash/negotiate the issued checks. The advice shall be promptly submitted to the bank partners.
- 3.15 Report on Paid Petty Cash Vouchers - The RPPCV shall be prepared by the PCFC to replenish his/her PCF. All liquidated PCVs shall be attached together with all the supporting documents.
- 3.16 Petty Cash Fund Record -Each PCFC shall maintain this PCFR to record his/her cash advance, utilization and replenishment made and to monitor the PCF balance. All transactions for the day shall be recorded immediately.
- 3.17 NSDF –National Sports Development Fund. It shall be used for the National Sports Development Program sourced various transactions in accordance with Section 26 of R.A. No. 6847
- 3.18 MDS – Modified Disbursement System
- 3.19 NSA –National Sports Association
- 3.20 Financial Assistance –Granting of financial assistance to the NSAs, Athletes and other parties concern in response to their respective request. They shall secure a Statement of Undertaking in order to release their check.
- 3.21 Official Receipt –a form in exchange of the monetary transaction to reflect into the Agency's fund after collection.
- 3.22 PNB –Philippine National Bank
- 3.23 LBP –Landbank of the Philippines
- 3.24 Check/Bank Check -A check is a written, dated and signed instrument that contains an unconditional order from the drawer that directs a bank to pay a definite sum of money to a payee.

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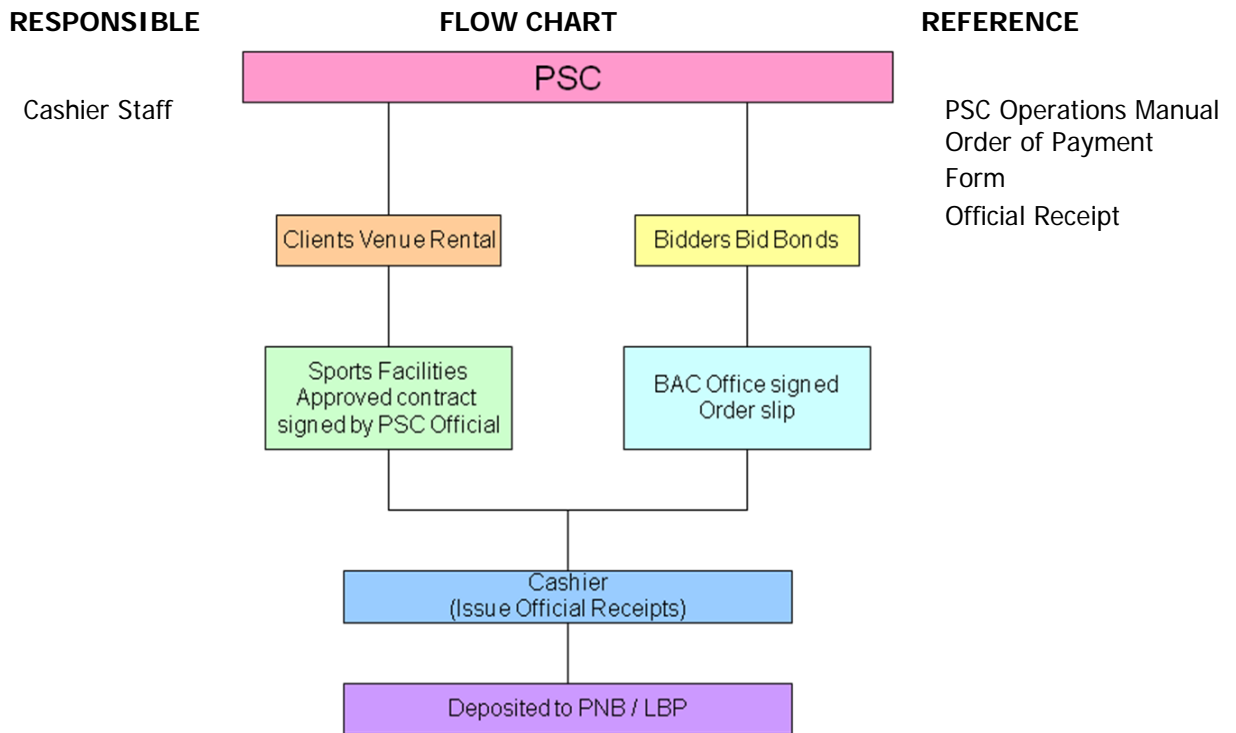
4.0 REFERENCE DOCUMENTS

- 4.1 Philippine Sports Commission Operations Manual
- 4.2 GOVERNMENT ACCOUNTING MANUAL (GAM) For National Government Agencies Volume II
- 4.3 Department of Budget Management AI

5.0 PROCESS FLOW

Collection and Deposit

All cash and checks collections receives will be supported by an official receipts issued by the Collecting Officer. Said collections for the day will be deposited the following day.





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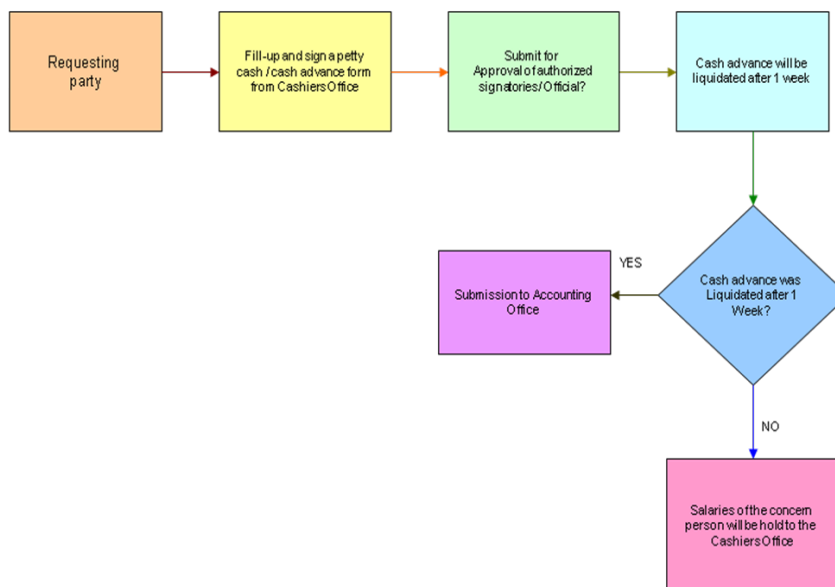
Cash Advances

Advances from petty cash or other various projects of PSC will be released only if the person making advances has an approved cash/petty cash advance form signed by Executive Director or DED-AFMS. Liquidation is only 1 week from the date of cash/petty cash advance was released.

RESPONSIBLE


Cashier Staff

FLOW CHART



REFERENCE

PSC Operations Manual
Petty Cash Form/ C/A form
Report of Cash Disbursement

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Check Preparation and Issuance

All vouchers ready for check issuance will be received only from DED-AFMS provided that such vouchers were duly signed by authorized signatories (Chairman, chief Accountant and Executive Director). Once the check was already prepared, signed and ready for releasing, Cashier will call the client to pick up the check.

RESPONSIBLE

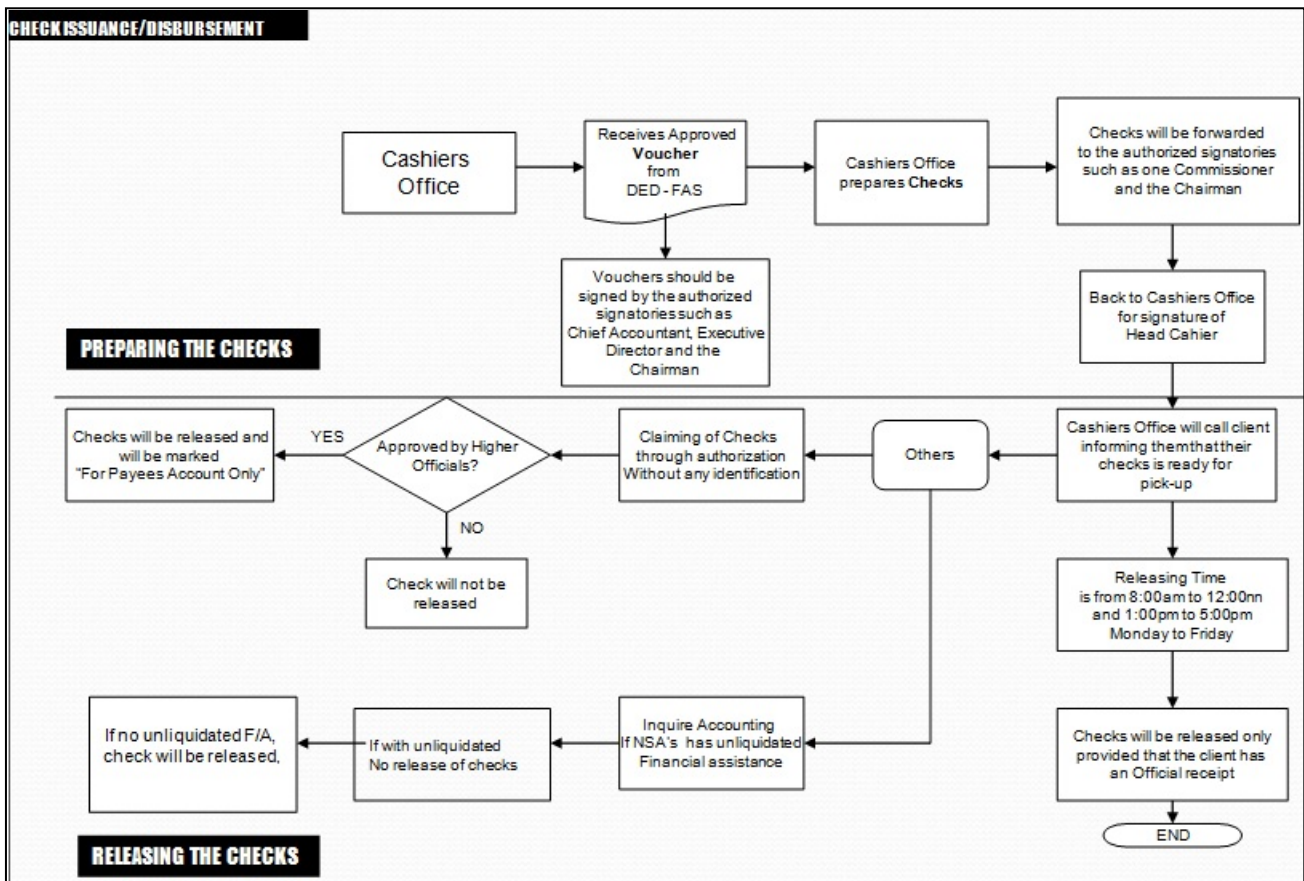
Cashier Staff

FLOW CHART

See Flow Chart below

REFERENCE

PSC Operations Manual
Disbursement Voucher
Report of Issued Checks
Authorization Letter



6.0 PROCEDURE


6.1 Collection and Deposit

All Cash checks collections receives will be supported by an official receipts issued by the Collecting Officer.

6.1.1 Ask order of payment to the:

- 6.1.1.a Accounting Office for refund
- 6.1.1.b Operations and Maintenance Office for venue rental and;
- 6.1.1.c Bids and Awards Committee Office for Bidders Bid Bonds

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- 6.1.2 Make sure that the order of payment forms is signed by the authorized signatories.
- 6.1.3 Double check the signatories and amount of payment for the issuance of Official Receipt
- 6.1.4 Issue Official Receipt by authorized Collecting Officer.
- 6.1.5 Said collections for the day will be deposited the following day.
- 6.2 Cash Advances
Advances from petty cash or other various projects of PSC will be released only if the person making advances has an approved cash/petty cash advance form signed by Executive Director or DED-AFMS.
- 6.2.1 The requesting party should accomplish a petty cash/ cash advance form from the Cashier's Office.
- 6.2.2 Submit the petty cash/ cash advance form for approval of authorized signatories/Official.
- 6.2.3 Releasing of Petty Cash/Cash Advance
- 6.2.4 Upon released, the cash advance should be liquidated after 1 week.
- 6.2.5 The liquidation report shall be submitted to the Accounting Office. If not liquidated, the salary of the concerned person shall be hold by the Cashier's office.
- 6.3 Check Preparation and Issuance
All vouchers ready for check issuance will be received only from DED-AFMS provided that such vouchers were duly signed by authorized signatories (Chairman, chief Accountant and Executive Director).
- 6.3.1 The vouchers are received from the DED-AFMS Office. Vouchers should be signed by the authorized signatories as such as the Chief Accountant, Executive Director and the Chairman.
- 6.3.2 If the signatories are complete, the office shall prepare the checks.
- 6.3.3 After preparation, the checks will be forwarded to the authorized signatories such as one Commissioner, the Chairman of the Agency.
- 6.3.4 The check shall go back to the Cashier's office for the signature of the Head Cashier.
- 6.3.5 The Cashier's Office will call the client in forming that their check is already available for pick up.
- 6.3.6 In claiming checks, the client should present their valid identification card to verify their credentials. Official receipts shall be also issued to the Agency in exchange of the checks (suppliers/NSAs/utility).
- 6.3.7 Claiming checks through authorization without any identification, they should seek for approval of the higher officials and if once approved, checks will be released and will be marked as "For Payees Account Only".
- 6.3.8 If the NSA will claim their check, the office should verify to the Accounting Office if the NSA has unliquidated Financial Assistance.
- 6.3.9 If there's no outstanding unliquidated fund, the checks shall be released in exchange of their Official receipt. If not, the checks will be hold until they are cleared in the Accounting Office.



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Report of Checks Issued

REPORT OF CHECKS ISSUED								Appendix 35	
Entity Name : Philippine Sports Commission								Report No.: _____	
Fund Cluster : NSDF								Sheet No.: _____	
Bank Name/Account No. : LBP/17721032-43									
Check		DV/Payroll No.	ORS/BURS No.	Responsibility	Payee	UACS Object Code	Nature of Payment		Amount
Date	Serial No.								
TOTAL								P	-
CERTIFICATION I hereby certify on my official oath that this Report of Checks Issued in three sheet(s) is a full, true and correct statement of all checks issued by me during the period stated above for which Check Nos. _____ to _____ inclusive, were actually issued by me in payment for obligations shown in the attached disbursement vouchers/payroll.									
ELIZABETH T. AGULAN Acting Head, Cashier						_____ Date			

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Petty Cash Form

Appendix 48

I. To be filled out upon request		II. To be filled out upon liquidation	
Particulars	Amount	Total Amount Granted _____	
		Total Amount Paid per OR/Invoice No. _____	
		Amount Refunded/ (Reimbursed) _____	
A. Requested by: Signature over Printed Name Name of Requestor Approved by: Signature over Printed Name Name of Immediate Supervisor		C. <input type="checkbox"/> Received Refund <input type="checkbox"/> Reimbursement Paid Signature over Printed Name Petty Cash Custodian	
B. Paid by: Signature over Printed Name Petty Cash Custodian Cash Received by: Signature over Printed Name Payee Date: _____		D. <input type="checkbox"/> Liquidation Submitted <input type="checkbox"/> Reimbursement Received by: Signature over Printed Name Payee Date: _____	

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LDDAP-ADA

LIST OF DUE AND DEMANDABLE ACCOUNTS PAYABLE - ADVICE TO DEBIT ACCOUNTS (LDDAP-ADA)							
DEPARTMENT		PHILIPPINE SPORTS COMMISSION				DEC 15 2016	
AGENCY						BSP - SERVICING UNIT	
OPERATING UNIT							
FUND CODE							
MDS-CSB BRANCH/MDS SUB ACCOUNT NO.: 2577-90018-7							
I. LIST OF DUE AND DEMANDABLE ACCOUNTS PAYABLE (LDDAP)							
#	CREDITOR NAME	PREFERRED SERVICING	OBLIGATION REQUEST NO.	ALLOTMENT CLASS (per UACS)	IN PESOS		
					GROSS AMOUNT	WITHHOLDING TAX	NET AMOUNT
990000511	WILLIAM I. RAMIREZ	1477165334	2016-12-00010	5021003000	13,500.00		13,500.00
990000512	CELIA H. KIRAM	1777145888	2016-12-00012	5021003000	10,160.00		10,160.00
990000513	CHARLES RAYMOND A. MAXEY	1477216990	2016-12-00011	5021003000	10,160.00		10,160.00
990000514	RAMON S. FERNANDEZ	1777115037	2016-12-00013	5021003000	10,160.00		10,160.00
990000515	ARNOLD G. AGUSTIN	1777044555	2016-12-00014	5021003000	10,160.00		10,160.00
990000516	ATTY. CARLO E. ABARQUEZ	1777114901	2016-12-00015	5021003000	9,160.00		9,160.00
990000517	CESAR V. PRADAS	1777044130	2016-12-00017	5021003000	7,830.00		7,830.00
990000518	MERLITA R. IBAY	1777045551	2016-12-00016	5021003000	7,830.00		7,830.00
990000519	JUANITO SMITH	0227059737	2016-12-00006	5020101000	2,480.00		2,480.00
TOTAL					81,440.00		81,440.00

I hereby warrant that the above List of Due and Demandable A/Ps was prepared in accordance with existing budgeting and auditing rules and regulations.

I hereby assume full responsibility for the veracity and accuracy of the listed claims and the authenticity of the supporting documents as submitted by the claimants.

Certified Correct: IMEE B. CAJANDAB
Head of Accounting Unit

Approved: WILLIAM I. RAMIREZ
Head of Agency or Authorized Official

II. ADVICE TO DEBIT ACCOUNT (ADA)

To MDS-CSB of the Agency
Please Debit MDS Sub-Account Number: 2577-90018-07
Please credit the accounts of the above-listed creditors to cover payments of accounts payable (A/Ps).

TOTAL AMOUNT: 81,440.00
(in words) EIGHTY ONE THOUSAND FOUR HUNDRED FORTY PESOS ONLY

Agency Authorized Signatures:
RAMON S. FERNANDEZ Commissioner
WILLIAM I. RAMIREZ Chairman
ROSANNA T. QUINTO Cashier

(Debitors shall invalidate this document)

FOR MDS - CSB USE ONLY

Notes:
 1. Agency shall average the balances as a "first-in, first-out" basis, that is, according to the date of receipt of supplier/vendor's billing, duly supported with complete documents.
 2. MDS-CSB Branch concerned shall indicate under "Remarks" column, non-payment made in concerned unit/due to inconsistency in information (vendor account name, number) between LDDAP-ADA and bank records.

LDDAP-ADA NO. 99-12-007
Date of Issue: December 14, 2016

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CHECK ADVISE GSB

PHILIPPINE SPORTS COMMISSION
RMSC Pablo Ocampo Street, Malate, Manila

Current Account No. 100284000038
Savings Account No. 100284000046

ACIC NO. 2016-12-0157
FUND NSDF-NSA

ADVISE OF CHECKS ISSUED AND CANCELLED
Date Prepared: December 28, 2016

TO: THE BANK MANAGER
PHILIPPINE NATIONAL BANK
HARRISON PLAZA BRANCH

CHECK NO.	DATE OF ISSUE	PAYEE	AMOUNT	DATE REGISTERED	REMARKS
0000156934	December 28, 2016	DANCE SPORT COUNCIL OF THE PHILIPPINES INC.	389,179.07		
0000156938	28	DANCE SPORT COUNCIL OF THE PHILIPPINES INC.	499,764.72		

NO. OF PCS OF CHECKS: 02
TOTAL AMOUNT IN WORDS: **EIGHT HUNDRED EIGHTY EIGHT THOUSAND NINE HUNDRED FORTY THREE PESOS AND 79/100 CENTAVOS ONLY**

TOTAL AMOUNT: P **888,943.79**

CHECK NO.	DATE OF ISSUE	REMARKS	Certified Correct By:	Delivered By:
0000156935	December 28, 2016	-DC-	 ELIZABETH T. AGULAN Cashier	 [Signature]
			Approved By:	
			 CELIA H. KIRAM Commissioner	

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LAND BANK OF THE PHILIPPINES
BSP SERVICING UNIT
BSP COMPLEX, MALATE, MANILA
DATE PREPARED 12/28/2016

PHILIPPINE SPORTS COMMISSION
PABLO OCAMPO ST. MALATE, MANILA

ACIC NO.: 16-12-030
ORG CODE: 260320000000
FUNDING SOURCE: 01101101
AREA CODE: 0039
ALLOCATION NO.: 001300-3

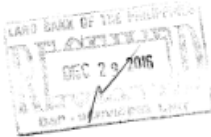
ADVICE OF CHECKS ISSUED AND CANCELLED

ACCOUNT NO.: 2177-9008-37

CHECK NO	DATE OF ISSUE	PAYEE	AMOUNT	OBJ CODE	REMARKS
0000623536	12/28/2016	NEW PENCE MARKETING CORPORATION	49,851.24	5020399000	
0000623536	12/28/2016	OHIO FOODS INDUSTRIES, INC.	3,975.00	5020399000	
0000623537	12/28/2016	ALL INFINITE MERCANTILE	1,703.57	5020399000	

TOTAL ACIC AMOUNT: 55,529.81
AMOUNT IN WORDS: FIFTY-FIVE THOUSAND FIVE HUNDRED TWENTY-NINE PESOS AND EIGHTY-ONE CENTAVOS

TOTAL NO. OF CHECKS: 3



CANCELLED CHECKS			CERTIFIED CORRECT BY:	VERIFIED BY:	RECEIVED BY:
CHECK NO	CHECK DATE	REMARKS			
			<i>Elizabeth T. Agulan</i> ELIZABETH T. AGULAN		
			<i>Celiah Kiram</i> CELIAH KIRAM		

APPROVED BY: *Celiah Kiram*

POSTED BY: _____
DELIVERED BY: _____

**FILENAME: E:\AC122816.txt

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Cash Advance Form

Cash Voucher

Date: _____

PARTICULAR

Re: PAYMENT OF EXPENSES FOR THE _____

IN THE AMOUNT OF _____

(P _____)

NOTE : - This is subject for liquidation within one week;
- Upon receipt of this cash advance you are now personally liable and accountable for its proper & timely liquidation;
- Failure to do would mean holding of the recipient's salary;
- No purchase of equipment and the like shall be made out of it;
- For submission of pertinent documents as follows :

TRANSPORTATION:

- Approved Actual Itinerary of Travel;
- Used Bus tickets;
- Certificate of Appearance.

SUPPLIES :

- Approved RIS and Purchase Request
- Inspection and Acceptance Report;
- Invoice and/or Official Receipts;
- Canvass/Quotation.

FOOD/MEALS:

- Approved Request;
- Signed guest lists;
- Minutes/Brief of meeting;
- Form of Authority to serve food/OR.

REPAIRS:

- Pre and Post Repair
- Inspection Report
- Report of Waste Materials
- Invoice/OR

APPROVED BY: _____ **RECEIVED AND CONFORMED:** _____

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ORDER OF PAYMENT

Appendix 28

Entity Name : _____	Serial No. : _____	
Fund Cluster : _____	Date : _____	
ORDER OF PAYMENT		
The Collecting Officer Cash/Treasury Unit		
Please issue Official Receipt in favor of _____ (Name of Payor)		
(Address/Office of Payor)		
in the amount of _____ (P _____)		
for payment of _____		
(Purpose)		
per Bill No. _____ dated _____.		
Please deposit the collections under Bank Account/s:		
<u>No.</u>	<u>Name of Bank</u>	<u>Amount</u>
_____	_____	P _____
_____	_____	_____
_____	_____	_____
Total		P _____
IMEE B. CAJANDAB Signature over Printed Name Head of Accounting Division/Unit/Authorized Official		

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