

**1.0 PURPOSE**


The purpose of this procedure is to provide guidelines on the effective implementation on 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.

2.0 SCOPE

The scope of this procedure covers Collection and Deposit, Cash Advances and Check Preparation and Issuance

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 report is 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
- 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 – A Cashier or 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.

	PHILIPPINE SPORTS COMMISSION	Page No.:	Page 2 of 18
	Cashier Procedures	Revision No.:	1
	PSC-SOP-BAFMS-08	Effectivity:	5-4-2021

- 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 Advice 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.

4.0 REFERENCE DOCUMENTS

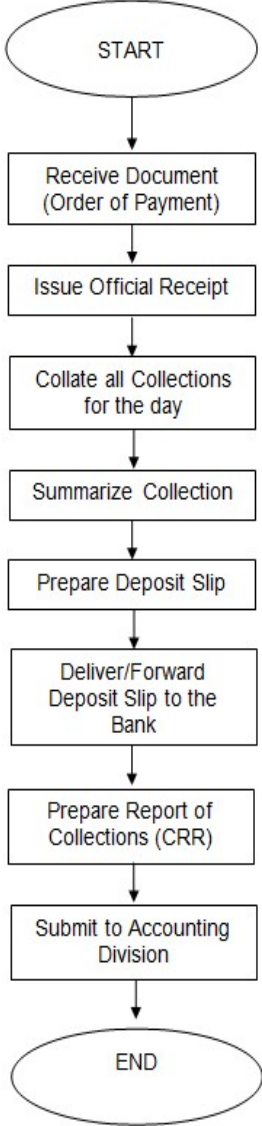
- 4.1 Philippine Sports Commission Operations Manual
- 4.2 GOVERNMENT ACCOUNTING MANUAL (GAM) For National Government Agencies Volume II
- 4.3 Department of Budget Management AI

	PHILIPPINE SPORTS COMMISSION	Page No.:	Page 3 of 18
	Cashier Procedures	Revision No.:	1
	PSC-SOP-BAFMS-08	Effectivity:	5-4-2021

5.0 PROCESS FLOW

Collection and Deposit

All cash and checks collections receive will be supported by an official receipt issued by the Collecting Officer. The said collections for the day should be deposited the following day.


RESPONSIBLE	FLOW CHART	REFERENCE
Accounting Division/ Client Cashier Staff/s Accountable Officer	 <pre> graph TD Start([START]) --> Step1[Receive Document (Order of Payment)] Step1 --> Step2[Issue Official Receipt] Step2 --> Step3[Collate all Collections for the day] Step3 --> Step4[Summarize Collection] Step4 --> Step5[Prepare Deposit Slip] Step5 --> Step6[Deliver/Forward Deposit Slip to the Bank] Step6 --> Step7[Prepare Report of Collections (CRR)] Step7 --> Step8[Submit to Accounting Division] Step8 --> End([END]) </pre>	PSC Operations Manual Order of Payment Form Official Receipt Government Accounting Manual for National Government Agencies



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	FLOW CHART	REFERENCE
<p>Cashier Staff</p> <p>Authorized Signatories Office (Chairman and 1 Commissioner)</p> <p>Cashier Staff</p>	<pre> graph TD Start([START]) --> Step1[Receive voucher from Executive Director /Chairman's Office] Step1 --> Step2[Log received vouchers to log book for proper monitoring] Step2 --> Step3[Prepare checks/LDDAP ADA for all vouchers received together with the Advice of Checks Issued and Cancelled] Step3 --> Step4[Forward vouchers with check prepared to the authorized signatories (Chairman and 1 Commissioner)] Step4 --> Step5[Receive Signed Checks] Step5 --> Step6[Release Checks to Client] Step6 --> Step7[Prepare Report of Checks Issued/ Released and Unreleased] Step7 --> Step8[Submit report to Accounting Division/ COA] Step8 --> End([END]) </pre>	<p>PSC Operations Manual</p> <p>Disbursement Voucher</p> <p>Report of Check Issued/ Released and Unreleased</p> <p>Advice of Checks Issued and Cancelled</p> <p>LDDAP ADA forms</p> <p>Authorization Letter</p> <p>Official Receipt</p> <p>Government Accounting Manual for National Government Agencies</p>

	PHILIPPINE SPORTS COMMISSION	Page No.:	Page 6 of 18
	Cashier Procedures	Revision No.:	1
	PSC-SOP-BAFMS-08	Effectivity:	5-4-2021

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 (Cash Advance/ Financial Assistance by NSA/ Pre-payment travel)

6.1.1.b Operations and Maintenance Office for venue rental, manpower fee, notarial services and;

6.1.1.c Bids and Awards Committee Office for Bidders Bid Bonds

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.

6.1.6 The Collecting Officer should update his/her file to report daily collections through form of Report of Collections and Deposits and Cash Receipts Record.

6.1.7 By the end of the month, the Collecting Officer should submit the said reports to the Accounting Office for recording. There should be also a separate Summary of Monthly Collections for easy tracking of files as the need arises.

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 Upon liquidation, the Petty Cash Custodian should maintain a Report of Paid Petty Cash Vouchers in order to replenish the cash advance under his/her accountability for continue operation of the agency. In addition, all Cash Advances made to a Special Disbursing Officer should be liquidated only to them. After collecting the liquidations, the Special Disbursing officer/Accountable Officer should prepare a Report of Cash Disbursement and refund all excess cash (if there is any). Replenishment report will also be prepared if the Petty Cash custodian will receive liquidated documents and collate at least 50-75% of the total amount of petty cash advance.

6.2.6 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

	PHILIPPINE SPORTS COMMISSION	Page No.:	Page 7 of 18
	Cashier Procedures	Revision No.:	1
	PSC-SOP-BAFMS-08	Effectivity:	5-4-2021

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, advice of check issued and cancelled and LDDAP ADA. LDDAP ADA are payments directly to the supplier, utility and persons if the fund is coming from the General Fund MDS 201. This process allows the agency not to issue check thus, crediting the amount directly to their LBP Account.
- 6.3.3 After preparation, the checks, advise of check issued and cancelled and LDDAP ADA will be forwarded to the authorized signatories such as one Commissioner and the Chairman of the Agency.
- 6.3.4 The checks, advise of check issued and cancelled and LDDAP ADA shall go back to the Cashier's office for double checking and for signature of the Head Cashier.
- 6.3.5 The Cashier's Office will call the client informing that their check/LDDAP ADA is already available for pick up/ has been credited into their account.
- 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 and LDDAP ADA (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 (Financial Assistance), the office should verify first to the Accounting Office if the NSA has an 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.
- 6.3.10 Report of Issued Checks should be prepared by the staff and certified by the head of the Cashier's Office for both NSDF and General Fund. Along with this report is the Report of Released Checks that is updated daily and weekly, and the report of Unreleased Checks by the end of the month. All mentioned reports shall be submitted to the Accounting Division, Budget Division and COA.



PHILIPPINE SPORTS COMMISSION

Page No.:

Page 10 of 18

Cashier Procedures

Revision No.:

1

PSC-SOP-BAFMS-08

Effectivity:

5-4-2021

Report of Checks Issued/ Released and Unreleased

Appendix 35

REPORT OF CHECKS ISSUED
Period Covered: _____

Entity Name : Philippine Sports Commission
Fund Cluster : NSDF
Bank Name/Account No. : LBP/17721632-42

Report No.: _____
Sheet No.: _____

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



Petty Cash Form

Appendix 48

PETTY CASH VOUCHER		No. : _____
Entity Name: <u>PHILIPPINE SPORTS COMMISSION</u> Fund Cluster: <u>NSDF</u> Payee/Office : _____ Address : _____		Date : _____
		Responsibility Center Code: _____
<i>I. To be filled out upon request</i>		<i>II. To be filled out upon liquidation</i>
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	
II Paid by: _____ Signature over Printed Name Petty Cash Custodian <i>In the event that I cannot be able to liquidate the above cash advance, I hereby authorize the Petty Cash Custodian to deduct the above amount in my salary.</i> Cash Received by: _____ Signature over Printed Name Payee Date: _____	II <input type="checkbox"/> Liquidation Submitted <input type="checkbox"/> Reimbursement Received by: _____ Signature over Printed Name Payee Date: _____	



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:** _____



PHILIPPINE SPORTS COMMISSION

Page No.:

Page 13 of 18

Cashier Procedures

Revision No.:

1

PSC-SOP-BAFMS-08

Effectivity:

5-4-2021

LDDAP-ADA

LIST OF DUE AND DEMANDABLE ACCOUNTS PAYABLE - ADVICE TO DEBIT ACCOUNTS (LDDAP-ADA)

DEC 15 2016
BSP - SERVICING UNIT

DEPARTMENT: PHILIPPINE SPORTS COMMISSION
 AGENCY: PHILIPPINE SPORTS COMMISSION
 OPERATING UNIT: BSP - SERVICING UNIT
 FUND CODE: 2577-90018-7
 MDS-GSB BRANCH/MDS SUB ACCOUNT NO.:

I. LIST OF DUE AND DEMANDABLE ACCOUNTS PAYABLE (LDDAP)

#	CREDITOR NAME	PREFERRED SERVICING	OBLIGATION REQUEST NO.	ALLOTMENT CLASS (per UNCS)	IN PESOS			FOR MDS-GSB USE ONLY
					GROSS AMOUNT	WITHHOLDING TAX	NET AMOUNT	
9900000511	WILLIAM I. RAMIREZ	1477165334	2016-12-00010	5021003000	13,500.00		13,500.00	
9900000512	CELIA H. KIRAM	1777114588	2016-12-00012	5021003000	10,160.00		10,160.00	
9900000513	CHARLES RAYMOND A. MAXEY	1477216990	2016-12-00011	5021003000	10,160.00		10,160.00	
9900000514	RAMON S. FERNANDEZ	1777115037	2016-12-00013	5021003000	10,160.00		10,160.00	
9900000515	ARNOLD G. AGUSTIN	1777044555	2016-12-00014	5021003000	10,160.00		10,160.00	
9900000516	ATTY. CARLO E. ABARQUEZ	1777114901	2016-12-00015	5021003000	9,160.00		9,160.00	
9900000517	CESAR V. PRADAS	1777044130	2016-12-00017	5021003000	7,830.00		7,830.00	
9900000518	MERLITA R. IBAY	1777045551	2016-12-00016	5021003000	7,830.00		7,830.00	
9900000519	JUANITO SMITH	0227058737	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 authority of the supporting documents as submitted by the claimants.

Certified Correct: IMEE D. CAJANDAS
Head of Accounting Unit

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

II. ADVICE TO DEBIT ACCOUNT (ADA)

To MDS-GSB of the Agency
 Please Debit MDS Sub-Account Number: 2577-90018-7
 Please credit the accounts of the above-listed creditors to cover payments of accounts payable (A/Ps).

TOTAL AMOUNT: EIGHTY ONE THOUSAND FOUR HUNDRED FORTY PESOS ONLY P 81,440.00

(in words)

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

(Ensures shall invalidate this document)

FOR MDS - GSB USE ONLY

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

NOTE:
 The LDDAP-ADA is an accountable form
 * Indicate the descriptive name and UNCS code

LDDAP-ADA NO. 99-12-017
 Date of Issue: December 14, 2016



PHILIPPINE SPORTS COMMISSION	Page No.:	Page 14 of 18
	Cashier Procedures	Revision No.: 1
	PSC-SOP-BAFMS-08	Effectivity: 5-4-2021

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

ADVICE 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		
0000156936	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
0000156935	December 28, 2016	-DC-

Certified Correct By: *[Signature]*
ELIZABETH T. AGULAN
Cashier

Approved By: *[Signature]*
CELIA H. KIRAM
Commissioner

Delivered By:

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
0000623535	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>[Signature]</i> ELIZABETH T. AGULAN		
	APPROVED BY: <i>[Signature]</i> CELIA H. KIRAM	POSTED BY:	DELIVERED BY:

**FILENAME: E:\AC122816.txt

** FOR LBP USE ONLY **
Page 1 of 2



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 _____
_____	_____ P _____
_____	_____ P _____
Total	P _____
IMEE B. CAJANDAB Signature over Printed Name Head of Accounting Division/Unit/Authorized Official	



PHILIPPINE SPORTS COMMISSION

Page No.:

Page 18 of 18

Cashier Procedures




Revision No.:

1

PSC-SOP-BAFMS-08

Effectivity:

5-4-2021

Prepared by/Date:	Reviewed by/Date:	Approved by/Date:
 MAYBELLE T. PANIS Acting Head, CASHIER'S OFFICE 4/5/2021	 ANNA CHRISTINE S. ABELLANA HEAD, SEA AND AIR TRAVEL UNIT (QMR)	 ATTY. GUILLERMO B. IROY, JR. OIC - EXECUTIVE DIRECTOR 4 May 2021