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	Effective Date:	10-30-2021
	Document Type:	Policy
	Page Number:	1 of 10
	Department/Section:	Cash Control
	Document Title:	REVOLVING AND PETTY CASH FUND

B.S. Aquino Drive,
Bacolod City,
Negros Occidental,
6100

PURPOSE:

This Policy recognizes that Petty Cash Funds can provide a convenient and efficient way to pay for small expenses, but such form of cash disbursement may be prone to misuse and expose the company to the risk of theft. This Policy provides procedures designed to mitigate these risks. The aim of this Policy is to establish when the usage of petty cash is appropriate and how the Company, its directors, officers, executives, employees, and consultants (hereafter, "Company Personnel") should document requests and usage of petty cash. It lays down the proper arrangements for the holding of, payment from, and accounting for Petty Cash. The overall objective of this Policy is to encourage an effective administration and internal control of petty cash handling operations throughout the Company."

LEVEL:


This Policy applies to, and shall be implemented by, all Company Personnel.

DEFINITION OF TERMS:

Petty Cash- are revolving funds to be used for small incidental expenses and emergency purchases. It is an accessible store of cash money kept by an organization for expenditure on small items such as taxi fares, office supplies, postage, courier fee, etc. generally not to exceed Php 5,000.00 per transaction.

Revolving Fund- is a fund set-up for specific disbursements including petty cash, inpatient refund, returned medicines, canceled transactions, etc., that may exceed Php5,000.00.

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POLICY:

1. Limitation on the use of revolving fund and petty cash fund:

- Revolving fund expenditure should be restricted to:
 - i. Petty cash expenditure - restricted to those purchases where there is no practical alternative method of payment.
 - ii. Patient refund - inpatient with over payment, outpatient canceled transaction and returned medicines wherein the patient needs the refund within the day and check processing of such is not possible.
- The use of revolving fund and petty cash should not be a means for bypassing other existing expenditure controls in the Company. It should not be used for payroll, staff travel or subsistence expenses, where it is possible that tax implications may apply.
- Petty cash should not be used for the purchase of electrical items, which will need appropriate health and safety checks.
- Loans or advances to employees for personal use from the Petty Cash funds are always prohibited.
- Employees may use Petty Cash for:
 - i. Out-of-Pocket expense reimbursement for transportation expenses
 - ii. Out-of-Pocket expense reimbursement for departmental supplies and office supplies
 - iii. Out-of-Pocket expense reimbursement for meals during departmental meetings


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- The use of petty cash is prohibited for the following nature of expenses:
 - i. All expenses related to Foreign Travel
 - ii. Airfare for Domestic Travel
 - iii. Salary, Awards and Bonuses
 - iv. Stipends (Non-Employees)
 - v. Incentive programs for employees and doctors
 - vi. Subject Fees/Study Participants
 - vii. Consulting/Professional Services
 - viii. Honorariums
 - ix. Contracts of any type
 - x. Individual and Institutional Dues and Membership Fees
 - xi. Entertainment and gifts
 - xii. Donations, Grants, & Sponsorships
 - xiii. Payment to Government Officials/agencies or third parties interacting with Government Officials/agencies including permit and licenses

- Revolving Fund and Petty Cash Fund is only allowed for expenses and payments of amounts as follows:
 - i. Petty cash is only allowed for expenses and payments of amounts:
 - a) Not exceeding Php 5,000.00 for members of the Management Committee for reimbursement of meals during meetings;
 - b) Php 2,000.00 and below for all other employees.

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ii. For patient refund to be taken from the revolving fund:

Regardless of amount as long as it is supported by patient bill/ charge slip and duly verified and approved by the following:


- a) Verified by: Billing Supervisor or EDP Supervisor and;
- b) Approved by: Chief Risk Officer

- Receipts for the same activity cannot be split among multiple vouchers to circumvent the Php 5,000.00 and Php 2,000.00 limitations and be claimed as a petty cash expense.
- Only purchases of less than Php 2,000.00 threshold which are not ordinarily available from an accredited supplier of the Company may be purchased through Petty Cash.
- For reimbursement of MEALS / REPRESENTATION, provide for the following:
 - i. Number of Attendees
 - ii. Name, Position and Company Name of Attendees
- An exception to usage of petty cash for prohibited nature of expenses would be in the case of emergency purchases, after official business hours, this has to be authorized and approved by the Department Head and Division Head.

2. Approvals and procedure for payment/ reimbursement


- It is the responsibility of the Department Head to ensure that funds for such petty cash expenses are available in their budget.

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- An official Revolving Fund Voucher (RFV) (*see Annex A*) must be used for revolving fund or petty cash payments/ reimbursements. The checker or approver of RFV should not process his own reimbursement claim.
 - i. For Petty Cash Fund held at Departments, emergency purchases above Php 2,000.00 threshold, the Petty Cash Voucher must be signed by the Department Head and Division Head.
 - ii. For expenses incurred by a Department Head, this must be approved by their respective Division Head.
 - iii. For expenses incurred by Division Heads, he/she cannot approve his/her own reimbursement claim. This must be approved by the VP-Chief Operating Officer or the President & CEO.
 - iv. For patient refund, returned medicines and canceled transactions, it must be approved by:
 - (1) Billing Supervisor or EDP Supervisor and;
 - (2) Chief Risk Officer
 - v. For patient refund that is processed on a weekend, the approval of the RFV must be done on the next working day.
- Each RFV must include reason for purchase if the nature is not part of the allowed nature as per petty cash policy. Payment/reimbursement of petty cash shall not be made unless appropriate supporting documents are provided such as a suitable receipt from the claimant, indicating the expenditure that has been made and for which they are seeking reimbursement and appropriate approvals. Such approved petty cash claim should include the following:
 - i. Voucher Number (next in sequence from the petty cash system);
 - ii. Date;

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- iii. Description of goods purchased or type of expenditure
- iv. Amount

- All petty cash payments/ reimbursements must be based on an original supporting document such as receipts or printed invoice, containing the other party's name and tax details. Any supporting documents that bear evidence of alteration cannot be accepted or processed.
- Petty cash payments/reimbursements must be submitted within one (1) month from the time the expense was incurred. Any deviations from the deadline shall require the Division Head's approval.
- An exception to usage of petty cash where original supporting document is not available would only be processed if authorized and approved by the Department Head and Division Head.

3. Safeguarding

- Petty cash fund must be safeguarded in a lockable cash box, which should be locked, not only after office hours, but also during normal business hours in a locked, fire-and thief resistant safe. The Head Cashier or his/her designate is responsible for safekeeping of all keys of the cash box.
- Petty cash held at departments:
 - i. It will be the responsibility and shall be maintained under the supervision of the Department Head. The Department Head or his/her designate is responsible for safekeeping of all keys of the cash box.

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- ii. It must be safeguarded in a lockable cash box, which should be locked, not only after office hours, but also during normal business hours.

- Segregation of duties to ensure staff responsible for reconciling cash to underlying records such as daily cash received logs have not created said records, nor have had access to the cash, either directly or via custody of a safe key.

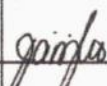

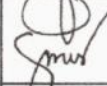
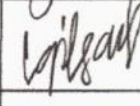
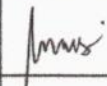
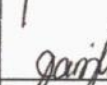


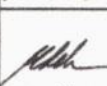

4. Reconciliation / Surprise Cash Count

- The Petty Cash Fund Custodian official must perform reconciliation and a summary report compiled at least once a month and such reconciliation must be signed by the immediate head and Department Head.
- In addition to above, the Financial Audit Section must perform surprise cash count and reconciliation of petty cash funds at appropriate intervals.
- If losses and/ or shortages are noted from such reconciliation and or surprise checks, the same shall be investigated to ensure:
 - i. Prescribed procedures were followed;
 - ii. Petty Cash was properly secured; and
 - iii. There is physical evidence of breaking-in and no act or omission on the part of the Petty Cash official, contributed to loss.

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	Document Type:	Policy
	Page Number:	8 of 10
	Department/Section:	Cash Control
	Document Title:	POLICY ON REVOLVING AND PETTY CASH FUND

APPROVAL:




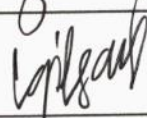
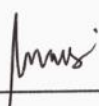
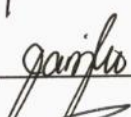

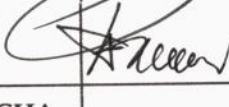
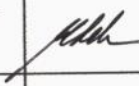
	Name/Title	Signature	Date
Prepared by:	JULIE ANNE CHRISTINE J. KO, CPA, MBA, FPCHA Chief Finance Officer – DA		10/18/2021
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Reviewed:	DENNIS C. ESCALONA, MN, FPCHA, FPSQua Quality Assurance Supervisor		11/08/21
Recommending Approval:	CHARMAINE G. ILEJAY Sales and Marketing Division Officer- DA		11/17/21
	RICKY G. SALIDO Logistics Division Head-DA		11/17/2021
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	HENRY F. ALAVAREN, MD, FPSMID, FPSQua Total Quality Division Officer		11/23/2021
	SOCORRO VICTORIA L. DE LEON, CPA, MBA, PHD, FPCHA Vice President - Chief Operating Officer		11/23/2021
Approved:	GENESIS GOLDI D. GOLINGAN President and CEO		11-29-2021


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APPROVAL:

	Name/Title	Signature	Date
Prepared by:	JULIE ANNE CHRISTINE J. KO, CPA, MBA, FPCHA Chief Finance Officer – DA		10/18/2021
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Approved:	GENESIS GOLDI D. GOLINGAN President and CEO		

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DOCUMENTATION:

Revised Policy


DISSEMINATION:

1. Bulletin Board via Communicator
2. Discussion during Thursday meeting
3. Discussion during MANCOM meeting

REFERENCE:

- 1) MPPHI Compliance & Legal Department Memorandum: Recommended Provisions for Petty Cash Policy, August 11, 2021
- 2) RMCi Policy On Revolving Fund Disbursement [CASH – QP – 08, Effective January 2, 2010]

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ANNEX: A

Revolving Fund Voucher



RIVERSIDE MEDICAL CENTER, INC.

Owner and Operator of the Dr. Pablo O. Torre Memorial Hospital
A proud member of the Metro Pacific Hospital Holdings, Inc.

REVOLVING FUND VOUCHER

Payee : _____
Amount: _____ (P)

RFV No.: _____
Date : _____
Hosp. No.: _____
Account No.: _____

PARTICULARS	ACCOUNT CODE	AMOUNT

Requested by : _____
Verified by : _____
Approved by : _____

Received by : _____
Signature over Printed Name


DPOTMH-BDGT-F001
Effective Date: 02-01-2020

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PURPOSE:


To outline the steps involved in processing revolving fund voucher (RFV) and petty cash fund.

SCOPE:

Applies to all Company Personnel of Dr. Pablo O. Torre Memorial Hospital

PERSON RESPONSIBLE:

All Employees

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PROCEDURE:

Expenses and Payables

1. The Payee presents to the Head Cashier or his/her designate the duly authorized RFV with supporting documents.
2. The Head Cashier or his/her designate checks if the RFV is signed by the duly Authorized Officers and with supporting documents.
3. The Head Cashier or his/her designate disburses the amount stated in the RFV.
4. The Head Cashier or his/her designate asks the payee to print his/her name and to sign in the "Received by" column in the RFV.


Patient's Refund

1. The Billing Staff prepares the RFV and the attached bill with the refundable amount.
2. The Billing Section Head or EDP Section Head checks the supporting documents and signs in the "verified by" portion of the RFV.
3. The RFV is forwarded to the Chief Risk Officer for approval. The Chief Risk Officer signs on the "Approved by" portion of the RFV.
4. The Billing Staff gives the RFV to the patient or his/her representative and advises him/her to proceed to the Cashier to claim the refund.
5. The client presents the RFV and claims the refund to the Cashier.
6. The Cashier checks the RFV if duly verified and approved then asks for any identification document of the payee.
7. The Cashier pays the refund and asks the payee to print his/her name and sign in the "Received by" column in the RFV.
8. The Cashier endorses the paid RFV together with the Official Receipt at the end of the shift to the Head Cashier or his/her designate.

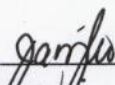
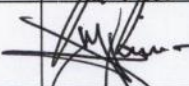

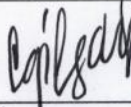
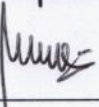
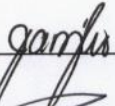
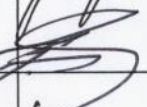
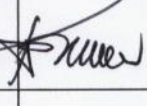
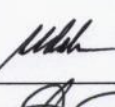
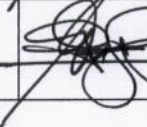
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Recommending Approval:	CHARMAINE G. ILEJAY Sales and Marketing Division Officer- DA		11/17/21
	RICKY G. SALIDO Logistics Division Officer-DA		12/01/2021
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	HENRY F. ALAVAREN, MD, FPSMID, FPSQua Total Quality Division Officer		12/2/2021
	SOCORRO VICTORIA L. DE LEON, CPA, PHD, FPCHA Vice President - Chief Operating Officer		12/06/2021
Approved:	GENESIS GOLDI D. GOLINGAN President and CEO		01-05-22

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KEY TASKS	PERSON RESPONSIBLE
1. Ensures that the RFV is supported by complete and proper documents and is approved by the duly authorized approver.	Requesting employee
2. Responsible of making sure that the expense being approved is within budget. For areas with Petty cash fund, he/she is responsible for the safekeeping of the fund. For approvals, he/she is responsible of making sure the expense is valid.	Department Head
3. Responsible of verifying the RFV for patient refund, returned medicines and canceled outpatient transactions.	Billing Supervisor or EDP Supervisor
4. Responsible of approving the RFV for patient refund, returned medicines and canceled outpatient transactions.	Chief Risk Officer
5. Responsible for the safekeeping of the revolving fund. He/She or his/her designate is responsible of checking the completeness of the supporting documents and also that it is approved by the duly authorized approver.	Head Cashier
6. Responsible of approving RVF that requires his/her approval and ratifying those with exemptions	Division Head
7. Responsible for approving the RVF of MANCOM members.	VP-COO and President and CEO

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Bacolod City,
Negros Occidental,
6100

Expenses and Payables


KEY TASKS	PERSON RESPONSIBLE
1. Presents to the Head Cashier or his/her designate the duly authorized RFV with supporting documents.	Payee
1. Checks if the RFV is signed by the duly Authorized Officers and with supporting documents.	Head Cashier or his/her designate
2. Disburses the amount stated in the RFV.	Head Cashier or his/her designate
3. Asks the payee to print his/her name and to sign in the "Received by" column in the RFV.	Head Cashier or his/her designate

Patient's Refund


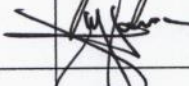

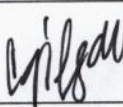
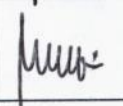
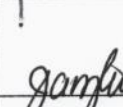

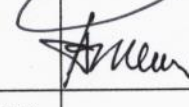


KEY TASKS	PERSON RESPONSIBLE
1. Prepares the RFV and the attached bill with the refundable amount.	Billing Staff
1. Checks the supporting documents and signs in the "verified by" portion of the RFV.	Billing or EDP Section Head
2. Forwards RFV to the Chief Risk Officer for approval.	Billing or EDP Section Head
3. Gives the RFV to the patient or his/her representative and advises him/her to proceed to the Cashier to claim the refund.	Billing Staff
4. Presents the RFV and claims the refund to the Cashier.	Client

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5. Checks the RFV if duly verified and approved then asks for any identification document of the payee.	Cashier Staff
6. Pays the refund and asks the payee to print his/her name and sign in the "Received by" column in the RFV.	Cashier Staff
7. Endorses the paid RFV together with the Official Receipt at the end of the shift to the Head Cashier or his/her designate.	Cashier Staff

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APPROVAL:

	Name/Title	Signature	Date
Prepared by:	JULIE ANNE CHRISTINE J. KO, CPA, MBA, FPCHA Chief Finance Officer – DA		12/1/21
Verified:	JHAZEL V. JAVIER, CPA Compliance Officer - DA		11/03/21
Reviewed by:	DENNIS C. ESCALONA, MN, FPCHA, FPSQua Quality Assurance Supervisor		11/08/21
Recommending Approval:	CHARMAINE G. ILEJAY Sales and Marketing Division Officer- DA		11/27/21
	RICKY G. SALIDO Logistics Division Head-DA		12/01/21
	JULIE ANNE CHRISTINE J. KO, CPA, MBA, FPCHA Chief Finance Officer – DA		12/1/21
	ENGR. NOEL P. GARBO, FPCHA Corporate Strategic Support Division Officer		11/22/21
	HENRY F. ALAVAREN, MD, FPSMID, FPSQua Total Quality Division Officer		12/2/2021
	SOCORRO VICTORIA L. DE LEON, CPA, PHD, FPCHA Vice President - Chief Operating Officer		12/01/21
Approved:	GENESIS GOLDI D. GOLINGAN President and CEO		01-05-22

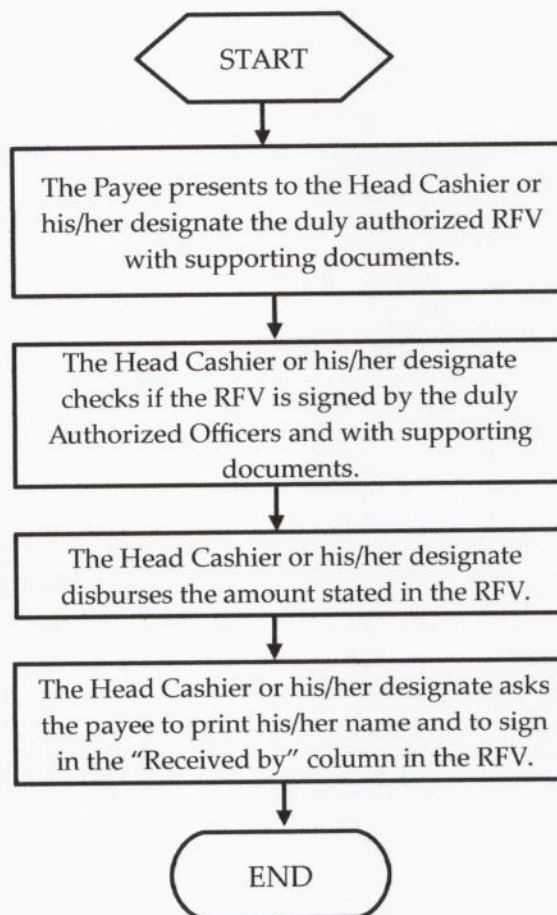


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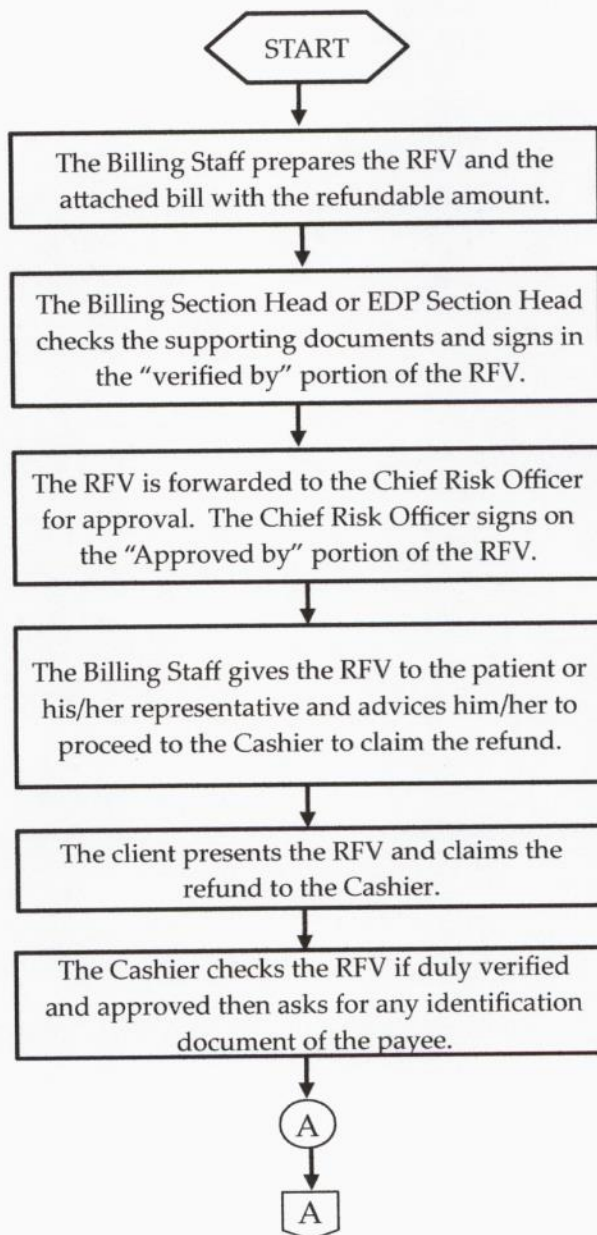
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FLOWCHART: Expenses and Payables

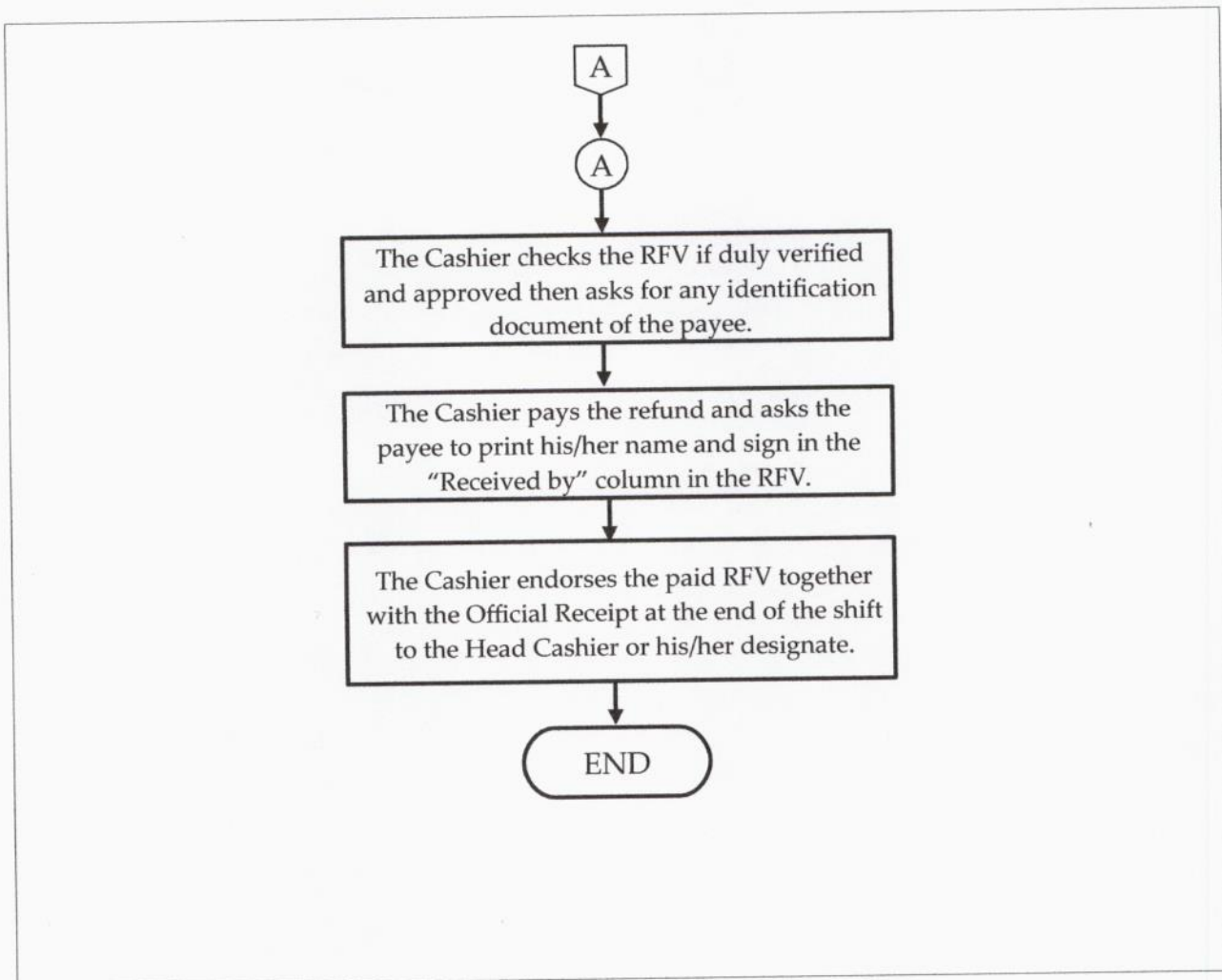



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FLOWCHART: Patient's Refund

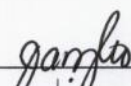
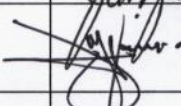

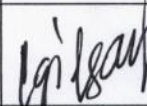

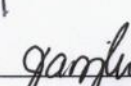
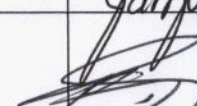

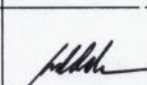
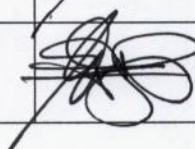


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Reviewed by:	DENNIS C. ESCALONA, MN, FPCHA, FPSQua Quality Assurance Supervisor		11/05/21
Recommending Approval:	CHARMAINE G. ILEJAY Sales and Marketing Division Officer- DA		11/17/21
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	JULIE ANNE CHRISTINE J. KO, CPA, MBA, FPCHA Chief Finance Officer – DA		12/01/21
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	SOCORRO VICTORIA L. DE LEON, CPA, PHD, FPCHA Vice President - Chief Operating Officer		12/04/2021
Approved:	GENESIS GOLDI D. GOLINGAN President and CEO		01-05-22