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PURPOSE:

To establish a documented procedure in conducting a cash count and to determine the accountability of the Cash Custodians in ensuring that the total cash, checks, and credit receipts equal the period's business transactions.

SCOPE:

This procedure shall be adopted by all Financial Audit Department staff and shall be applied to all cash handling personnel including cashiers, petty cash custodians, and revolving fund custodians of Riverside Medical Center, Inc.

PERSON RESPONSIBLE:

Financial Audit Staff, Cash Custodian, Financial Audit Head

GENERAL GUIDELINES:


I. TIMING:

Cash counts shall be conducted in a random and unannounced manner to ensure that cash on hand is always equal to the accountability of the Cash Custodian at any time during the shift.

II. RECORDS:

The following records/documents shall be produced by the cash custodian in the conduct of the cash count:

- **Cashier's Daily Report** – this shall be generated from Bizbox HIS of the cashier which shall contain cashier's sales for the day broken down in cash, checks, credit, among others, in the conduct of cash counts in areas with cashiering duties.


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- **Original Supporting Documents (i.e. Official Receipts, Invoices)** – these shall be presented as evidence of expenditures/issuances in the conduct of cash counts of petty cash and revolving fund.
- **Logbooks or summary reports** – these may be asked as a supplement, but not as a substitute for the original supporting documents, for purposes of verification and reconciliation.

III. VARIANCES

Any difference between the total count and the total accountability is either overage or shortage of the Cash Custodian.


- **Overages** will be deposited separately from the total cash accountability and will be taken up as other income in the books through the Journal Entry.
- **Shortages** will be paid by the Cash Custodian so that total cash deposited is equal to total accountability.

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PROCEDURES:

A. General Cash Count for Cashiers:

1. The Financial Audit Staff shall determine the schedule of Cash Custodians to be subjected to the surprise cash count. He/she shall print out the Cash Count Sheet (Annex 1) to be used in the count.
2. The Financial Audit Staff shall generate the Cashier's Daily Report from the cashier's Bizbox account to determine cashier's accountability, which shall be indicated under the Accountability portion of the Cash Count Sheet.
3. The Cashier shall temporarily suspend the receiving of payments and endorse all cash in her drawer or cash box for counting and present all non-cash collections such as checks, card payments, vales, and petty cash vouchers (credit/debit card invoices).
4. The Financial Audit Staff shall count all the bills and coins in the presence of the cashier and shall record the result of the count in the Cash Breakdown portion of the Cash Count Sheet in their corresponding denominations. All non-cash collections such as checks, card payments, vales, and petty cash vouchers shall be specified under the Details of Collection portion of the Cash Count Sheet.
5. The Financial Audit Staff shall foot all the cash counted, together with the non-cash collections and compare the total against the accountability of the cashier.
6. Any overages shall be deposited separately and will be taken up as other income. Shortages on the other hand shall be paid by the cashier immediately.
7. The Financial Audit Staff and the Cashier shall affix their signatures thereafter to signify the conduct and the result of the count and to acknowledge the return of the cash items

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B. Petty Cash Count and Revolving Fund Count

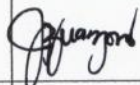

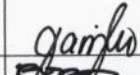
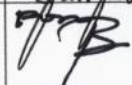

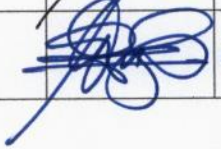
1. The Financial Audit Staff shall print out the Cash Count Sheet (Revolving Fund) (Annex 2) to be used in the count. He/She must determine the subject of the count and the amount of petty cash/ revolving fund that is to be counted and reconciled.
2. The Financial Audit Staff shall secure the logbooks or summary reports of the petty cash/ revolving funds custodians to identify the balance of the fund and the corresponding expenses incurred.

Limitations on the use of petty cash and revolving fund shall be observed under the *REVOLVING FUND AND PETTY CASH POLICY (DPOTMH-HW-P31)*.

3. Cash counted shall be broken down according to their denominations in the Cash Count Sheet, and shall be summed together with the vouchers and receipts justifying payments from the fund. Cash and voucher totals should be equal to the department's petty cash/ revolving fund accountability at all times.
4. The Financial Audit Staff and the petty cash/revolving fund custodian shall affix their signatures thereafter to signify the conduct and the result of the count.

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APPROVAL:

	Name/Title	Signature	Date
Revised:	JOAN PAULINE GUANZON Financial Auditor		3/29/2022
Reviewed:	DENNIS C. ESCALONA, MN, FPSQua Quality Assurance Supervisor		3/29/2022
Recommending Approval:	JULIE ANNE CHRISTINE J. KO, CPA, MBA, FPCHA Chief Finance Officer - DA		3/30/2022
	HENRY F. ALAVAREN, MD, FPSMID Total Quality Division Officer		6/2/2022
	SOCORRO VICTORIA L. DE LEON, CPA, MBA, FPCHA, PhD VP - Chief Operating Officer		06/13/2022
Approved:	GENESIS GOLDI D. GOLINGAN President and CEO		6/15/22



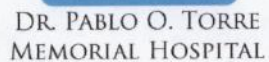
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Annex 1

Dr. Pablo O. Torre Memorial Hospital		
B.S. Aquino Drive, Bacolod City		
Cash Count Sheet		
DATE _____		
AREA _____		
CASH BREAKDOWN:		
No. of Pieces	Denomination	Amount
Bills		
	1,000.00	P
	500.00	
	200.00	
	100.00	
	50.00	
	20.00	
Coins		
TOTAL		P
DETAILS OF COLLECTION		AMOUNT
Cash		P
Checks - RMCI		
Card Payments		
Advance / On-line Deposit		
Petty Cash Vouchers		
Others		
TOTAL		P
ACCOUNTABILITY:		
O/R nos. _____	to _____	P
Checks	
Card Payments	
Change Fund	
TOTAL		P
Overages (Shortages) : _____		
Cash Counted By: _____		
In the Presence Of : _____		
Noted by : _____		



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Annex 2

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KEY TASKS	PERSON RESPONSIBLE
<u>General Cash Count for Cashiers</u>	
1. Determines the schedule of Cash Custodians to be subjected to the surprise cash count.	Financial Audit Staff
2. Prints out the Cash Count Sheet to be used in the count.	
3. Generates the Cashier's Daily Report from the cashier's Bizbox account to determine cashier's accountability.	
4. Counts all the bills and coins in the presence of the cashier and records the result of the count in the Cash Breakdown portion of the Cash Count Sheet in their corresponding denominations.	
5. Foots all the cash counted, together with the non-cash collections and compare the total against the accountability of the cashier.	
6. Affixes their signatures thereafter to signify the conduct and the result of the count and to acknowledge the return of the cash items	Financial Audit and Cashier Staff
<u>Petty Cash Count and Revolving Fund Count</u>	
1. Prints out the Cash Count Sheet (Revolving Fund) (Annex 2) to be used in the count.	Financial Audit Staff
2. Determines the subject of the count and the amount of petty cash/ revolving fund that is to be counted and reconciled.	
3. Secures the logbooks or summary reports of the	

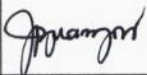

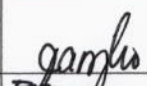



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petty cash/ revolving funds custodians to identify the balance of the fund and the corresponding expenses incurred.	
4. Sums together the cash counted with the vouchers and receipts justifying payments from the fund.	
5. Affixes their signatures thereafter to signify the conduct and the result of the count.	Financial Audit Staff and Custodian

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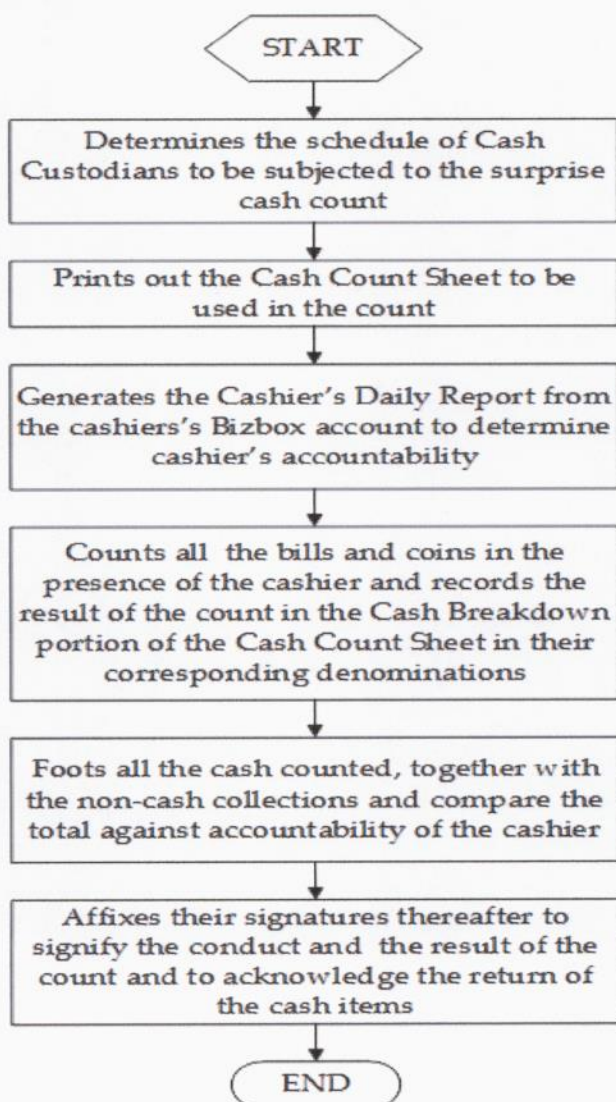
APPROVAL:

	Name/Title	Signature	Date
Revised:	JOAN PAULINE GUANZON Financial Auditor		3/29/2022
Reviewed:	DENNIS C. ESCALONA, MN, FPSQua Quality Assurance Supervisor		03/29/2022
Recommending Approval:	JULIE ANNE CHRISTINE J. KO, CPA, MBA, FPCHA Chief Finance Officer - DA		3/30/2022
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	SOCORRO VICTORIA L. DE LEON, CPA, MBA, FPCHA, PhD VP - Chief Operating Officer		06/13/2022
Approved:	GENESIS GOLDI D. GOLINGAN President and CEO		6/15/22

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FLOWCHART

General Cash Count for Cashiers



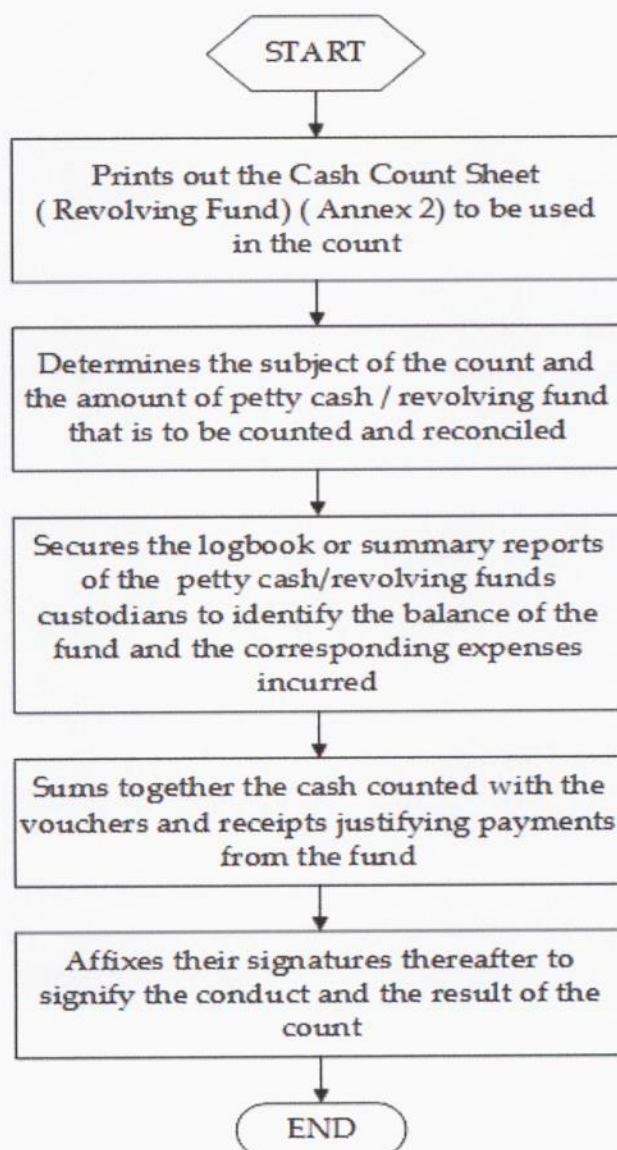



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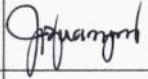

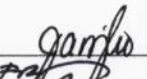



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Petty Cash Count and Revolving Fund Count



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APPROVAL:

	Name/Title	Signature	Date
Prepared by:	JOAN PAULINE GUANZON Financial Auditor		03/29/2022
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