


Policy No:	ADM-POL-FNR-0011
Policy Title:	Bookstore Cash Disbursements Book Policy
Implementation Procedure:	ADM-PROC-FNR-0011 Preparation of Cash Disbursement Books
Date of Issuance:	S.Y.2010-2011
Effectivity:	S.Y. 2010-2001 to present
Page Number:	One (1)
Office of Origin: (Policy Expert)	Finance and Resources Office
"Supersedes" Notification:	
Purpose of Policy:	This policy details the contents and importance of the Cash Disbursement Book.
Detailed Policy Statement:	<ul style="list-style-type: none"> • The Cash Disbursement Book records all the disbursements made by the Bookstore. • The Bookkeeper is prepares and serves as the main custodian of the Cash Disbursement Book. • The disbursements include payment to suppliers and other expenses incurred by the Colegio. • All cash disbursements are processed at the Bookstore Office. • All disbursements made should be recorded in the Cash Disbursements books. • A pre-numbered check voucher should be used as reference in recording all transactions. • All cancelled check vouchers should be recorded as cancelled in the Cash Disbursements Book. • The Bookkeeper, Director of the Finance and Resources Department, Comptroller, Auditor Vice President for Financial Affairs, Rector and President are the only employees who are furnished with a copy of the Cash Disbursements Book. • Request for access of the Cash Disbursements Book shall be approved by the Vice President for Financial Affairs.
Applicability:	Bookstore, Finance and Resources Department
Policy Approval Authority:	Finance and Resources Director
Related Policies or References	
Definition:	
Prepared by:	Planning, Funding and Development Office
Approved by:	 Bro. Romulo Angeles, O.P.
Date of Approval	

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